

**AGENDA**  
**MAPLEWOOD CITY COUNCIL MEETING**  
**TUESDAY, SEPTEMBER 10, 2024 @ 7:00 PM**  
**CITY COUNCIL CHAMBERS**  
**7601 MANCHESTER ROAD, MAPLEWOOD, MO 63143**  
**OR VIA TELECONFERENCE**

Zoom link: <https://us02web.zoom.us/j/89452395834?pwd=SytBUTE0WXBlOUlPQnU0WjhqaFRMZz09>  
Passcode: 113226  
Dial in: (312) 626-6799  
Webinar ID: 894 5239 5834

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Motion to Excuse Councilmember
5. Approval of the Council Agenda
6. Approval of the August 13, 2024 City Council meeting minutes
7. Public hearing to hear citizens' comments on the proposed 2024 property and personal property tax rates
8. Public hearing to hear citizens' comments on a request by Hongkham Chantharasy of Han Lao, LLC for a packaged and a Sunday packaged liquor license at 7219 Manchester Road
9. Public hearing to hear citizens' comments on a request by Julie Mathis of The Happy Pax Corner Store for a conditional use permit to operate a retail shop in the MR District at 2867 Laclede Station Road
10. Public hearing to hear citizens' comments on a request by Cory King of Side Project Brewery to rezone 7443 Hazel Avenue from SR Single Family Residential District to CB Community Business District to allow for the construction of a parking lot.
11. Public Forum
12. Announcements
13. Sustainability Commission Report by Stefan Denson, Chair
14. Motion to approve a packaged and a Sunday packaged liquor license for Hongkham Chantharasy of Han Lao, LLC at 7219 Manchester Road

15. A Resolution of the City Council of the City of Maplewood, Missouri, authorizing the City Manager to accept the proposal of ClearGov in the amount of thirty-one thousand two hundred seventy-five dollars (\$31,275) for the purchase of a budgeting software subscription
16. A Resolution of the City Council of the City of Maplewood, Missouri, authorizing the City Manager to ratify a contract between the Central Core Fire Training Commission, an inter-governmental partnership between the cities of Brentwood, Clayton, Maplewood, and Richmond Heights, and Archimages, Inc. in the amount of one-hundred fourteen thousand two-hundred dollars (\$114,200) for architectural, structural engineering, and mechanical engineering services for the Fire Training Facility Project at 4224 Carr Lane Court
17. A Resolution of the City Council of the City of Maplewood, Missouri, adopting the 2025 - 2030 St. Louis Regional Hazard Mitigation Plan
18. A Resolution of the City Council of the City of Maplewood, Missouri, appointing Laura Lashley and Ted Bergman as Property Owner Representatives to the Deer Creek Center Community Improvement District and establishing their terms of office as expiring August 21, 2028
19. An Ordinance of the City Council of the City of Maplewood, Missouri, establishing the tax rates for the City of Maplewood and the Maplewood Special Business District on all real, personal, tangible, and intangible property within the City of Maplewood, Missouri, for 2024
20. An Ordinance of the City Council of the City of Maplewood, Missouri, granting a Conditional Use Permit to Julie Mathis to operate a Retail Use in the MR Medium Density Residential District at 2867 Laclede Station Road
21. An Ordinance of the City Council of the City of Maplewood, Missouri, to rezone 7443 Hazel Avenue from SR Single Family Residential District to CB Community Business District
22. Bill 6258, an Ordinance of the City Council of the City of Maplewood, Missouri, amending the Maplewood Commons Planned Unit Development Ordinance #5104 Section II. Uses, A. Permitted Uses to allow a Financial Institution at 1811 S. Hanley Road
23. Bill 6259, an Ordinance of the City Council of the City of Maplewood, Missouri, authorizing the City Manager to execute an amended and restated agreement between the cities of Brentwood, Clayton, Maplewood, and Richmond Heights to provide a Shared Fire Training Chief
24. Bill 6260, an Ordinance authorizing and directing the issuance, sale and delivery of General Obligation Bonds, Series 2024, of the City of Maplewood, Missouri; prescribing the form and details of said bonds; providing for the levy and collection of an annual tax for the purpose of paying the principal of and interest on said bonds as they become due; and authorizing certain other documents and actions in connection therewith
25. Old Business
26. Council Communication

27. Mayor's Report
28. City Attorney's Report
29. City Manager's Report
30. Public Forum
31. Motion to hold a Closed Session, if needed, to discuss matters relating to litigation, legal actions, and/or communication from the City Attorney as provided for in Section 610.021(1)RSMO. and/or specifications for competitive bidding under Section 610.021(11) and/or sealed bids and related documents and sealed proposals and related documents under Section 610.021(11) and/or personnel matters under Section 610.021(13)RSMO. and/or employee matters under Section 610.021(3)RSMO. and/or real estate matters under Section 610.021(2)RSMO. and/or documents related to a negotiated contract under Section 610.021(12)RSMO
32. Adjournment



## RECORD OF PROCEEDING

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### MEETING OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD AT 7601 MANCHESTER ROAD

AUGUST 13, 2024

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The meeting was called to order at 7:00 p.m., Deputy Mayor Faulkingham presiding.

PLEDGE OF ALLEGIANCE was recited.

ON ROLL CALL, the following members were PRESENT: Deputy Mayor Faulkingham, Councilmember Coriell, Councilmember Garcia, Councilmember Homa, Councilmember Mattox, and Councilmember Page.

MOTION TO EXCUSE COUNCILMEMBER: Councilmember Homa motioned to excuse Mayor Greenberg, seconded by Councilmember Coriell, which motion received the approval of the Council.

APPROVAL OF COUNCIL AGENDA: Councilmember Homa motioned to approve, seconded by Councilmember Coriell, which motion received the approval of the Council.

APPROVAL OF THE JULY 9, 2024 CITY COUNCIL MEETING MINUTES: Councilmember Homa motioned to approve, seconded by Councilmember Coriell, which motion received the approval of the Council.

PUBLIC HEARING TO HEAR CITIZENS' COMMENTS ON A REQUEST BY NODRIC TANKINS OF TAPPED SOCIAL HOUSE, INC. FOR A FULL AND SUNDAY LIQUOR LICENSE AT 7278 MANCHESTER ROAD: None.

PUBLIC HEARING TO HEAR CITIZEN'S COMMENTS ON A REQUEST TO AMEND PLANNED UNIT DEVELOPMENT ORDINANCE #5104 TO ALLOW A FINANCIAL INSTITUTION (NAVY FEDERAL CREDIT UNION) AT 1811 MAPLEWOOD COMMONS DRIVE: None.

PUBLIC FORUM: Resident Mary Killian spoke favorably of the Ward 1 resident meeting and encouraged Wards 2 and 3 do hold similar events.

ANNOUNCEMENTS: Councilmember Garcia mentioned the upcoming MRH School District back to school event and the Fire Department's movie night.



PARKS & RECREATION COMMISSION REPORT BY PAVIN WHITE: Pavin White updated the City Council on projects the Parks & Recreation Commission has been working on and upcoming projects/goals they will be exploring.

MOTION TO APPROVE A MALT LIQUOR BY THE DRINK LIQUOR LICENSE FOR REBECCA GOETZ OF THE ARCHDIOCESE OF ST. LOUIS AT 7240 ANNA AVENUE: It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the liquor license, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

MOTION TO APPROVE A FULL AND SUNDAY LIQUOR LICENSE FOR NODRIC TANKINS OF TAPPED SOCIAL HOUSE, INC. AT 7278 MANCHESTER ROAD: It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the liquor license, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, HONORING AND COMMENDING JERRY COOK ON THE OCCASION OF HIS RETIREMENT AFTER 35 YEARS OF SERVICE WITH THE CITY OF MAPLEWOOD was introduced. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the resolution, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

R24-44, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, APPOINTING TANYA BOHLKEN AS DEPUTY CITY CLERK was introduced. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the resolution, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

R24-45, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, APPOINTING RESIDENTS AND BUSINESS OWNERS TO A COMPREHENSIVE PLAN STEERING COMMITTEE TO GUIDE THE CITY'S COMPREHENSIVE PLANNING PROCESS was introduced. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the resolution, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

R24-46, A RESOLUTION AUTHORIZING THE OFFERING FOR SALE OF GENERAL OBLIGATION BONDS OF THE CITY OF MAPLEWOOD, MISSOURI was introduced. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the resolution, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

R24-47, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO APPLY FOR A GRANT IN THE AMOUNT OF FOUR-HUNDRED TEN THOUSAND (\$410,000) FROM THE MUNICIPAL PARKS GRANT COMMISSION OF ST. LOUIS COUNTY FOR IMPROVEMENTS TO YALE PARK was introduced. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the resolution, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

R24-48, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO ACCEPT THE PROPOSAL OF SCHILLER'S AUDIO VISUAL IN THE AMOUNT OF ONE HUNDRED TWENTY-TWO THOUSAND EIGHT HUNDRED FORTY-NINE DOLLARS AND FIFTY-ONE CENTS (\$122,849.51) TO REPLACE AND UPGRADE THE AUDIO-VISUAL SYSTEM IN COUNCIL CHAMBERS AND TO ADD AN AUDIO-VISUAL SYSTEM IN THE ADJACENT CONFERENCE ROOM was introduced. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the resolution, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

R-24-49, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO ACCEPT THE PROPOSAL OF UTILITY ASSOCIATES, INC. IN THE AMOUNT OF ONE HUNDRED THOUSAND DOLLARS (\$100,000) TO PURCHASE BODY-WORN CAMERAS WITH HOLSTER ACTIVATION AND IN-CAR VIDEO CAMERA SYSTEMS was introduced. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the resolution, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

R24-50, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO ACCEPT THE BID OF MAY'S EXCAVATING, INC. IN THE AMOUNT OF TWENTY-FOUR THOUSAND ONE HUNDRED TWELVE DOLLARS (\$24,112) FOR SIDEWALK REPLACEMENT IN THE 7200 BLOCK OF RICHMOND PLACE USING REALLOCATED COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS was introduced. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the resolution, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

R24-51, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, TO ACCEPT THE BID OF SPENCER CONTRACTING IN THE AMOUNT OF TWO MILLION SEVEN HUNDRED SIXTY-EIGHT THOUSAND SEVEN HUNDRED THIRTY-THREE DOLLARS (\$2,768,733) FOR ADDITIONAL STREET AND SIDEWALK RECONSTRUCTION WORK AND THREE HUNDRED NINETY THOUSAND ONE HUNDRED SIXTY-FOUR DOLLARS (\$390,164) FOR ALLEY, ISOLATED SLAB REPLACEMENT, AND STAND-ALONE SIDEWALK WORK FOR A TOTAL OF THREE MILLION ONE HUNDRED FIFTY-EIGHT THOUSAND EIGHT HUNDRED NINETY-SEVEN DOLLARS (\$3,158,897) was introduced. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the resolution, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

R-24-52, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO ACCEPT THE PROPOSAL OF DEVELOPMENT RESOURCE PARTNERS, LLC AND SIGN A CONTRACT TO PROVIDE RIGHT OF WAY CONSULTING SERVICES FOR PROJECT NUMBER STP/CMAQ-9901 (667) GREENWOOD BOULEVARD IMPROVEMENT PROJECT was introduced. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, to approve the resolution, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AMENDING THE MAPLEWOOD COMMONS PLANNED UNIT DEVELOPMENT ORDINANCE #5104 SECTION II. USES, A. PERMITTED USES TO ALLOW A FINANCIAL INSTITUTION AT 1811 S. HANLEY ROAD was given its first reading. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, that the Bill be moved to its second reading, which motion received the approval, by voice vote, of the Council.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AMENDED AND RESTATED AGREEMENT BETWEEN THE CITIES OF BRENTWOOD, CLAYTON, MAPLEWOOD, AND RICHMOND HEIGHTS TO PROVIDE A SHARED FIRE TRAINING CHIEF was given its first reading. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, that the Bill be moved to its second reading, which motion received the approval, by voice vote, of the Council.

AN ORDINANCE AUTHORIZING AND DIRECTING THE ISSUANCE, SALE AND DELIVERY OF GENERAL OBLIGATION BONDS, SERIES 2024, OF THE CITY OF MAPLEWOOD, MISSOURI; PRESCRIBING THE FORM AND DETAILS OF SAID BONDS; PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL TAX FOR THE PURPOSE OF PAYING THE PRINCIPAL OF AND INTEREST ON SAID BONDS AS THEY BECOME DUE; AND AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS IN CONNECTION THEREWITH was given its first reading. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, that the Bill be moved to its second reading, which motion received the approval, by voice vote, of the Council.

BILL 6257, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, TO RE-ADOPT AND TO ESTABLISH AND MAKE A PUBLIC PROCEDURE TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST AND SUBSTANTIAL INTERESTS FOR CERTAIN MUNICIPAL OFFICIALS was given its third and final reading. It was moved by Councilmember Homa, duly seconded by Councilmember Coriell, that Bill 6257 be approved, which motion received the following roll call vote: Ayes, Councilmembers Coriell, Garcia, Homa, Faulkingham, Mattox, and Page. Nays, none. Bill 6257 was approved by the City Council as Ordinance Number 6051.

OLD BUSINESS: None.

COUNCIL COMMUNICATION: Councilmember Garcia discussed the Ward 1 resident meeting.

MAYOR'S REPORT: None.

CITY ATTORNEY'S REPORT: None.

CITY MANAGER'S REPORT: City Manager Withycombe mentioned topics staff was working on and updated the council on the City's receipt of a GFOA award for financial reporting, discussed the upcoming Regional National Night Out event and discussed the recent closing of several businesses in town and steps the City is taking to address this matter.

PUBLIC FORUM: Resident Andrew Bolin acknowledged his son who was in attendance and referenced attending the council meeting was a scout requirement.

MOTION TO HOLD A CLOSED SESSION, IF NEEDED, TO DISCUSS MATTERS RELATING TO

LITIGATION, LEGAL ACTIONS, AND/OR COMMUNICATION FROM THE CITY ATTORNEY AS PROVIDED FOR IN SECTION 610.021(1)RSMO. AND/OR SPECIFICATIONS FOR COMPETITIVE BIDDING UNDER SECTION 610.021(11) AND/OR SEALED BIDS AND RELATED DOCUMENTS AND SEALED PROPOSALS AND RELATED DOCUMENTS UNDER SECTION 610.021(11) AND/OR PERSONNEL MATTERS UNDER SECTION 610.021(13)RSMO. AND/OR EMPLOYEE MATTERS UNDER SECTION 610.021(3)RSMO. AND/OR REAL ESTATE MATTERS UNDER SECTION 610.021(2)RSMO. AND/OR DOCUMENTS RELATED TO A NEGOTIATED CONTRACT UNDER SECTION 610.021(12)RSMO: None.

Approved this 10th day of September, 2024

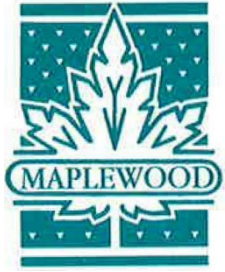
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Shawn Faulkingham, Deputy Mayor

Attest:

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Anthony Traxler, Deputy City Clerk



### **PUBLIC HEARING NOTICE**

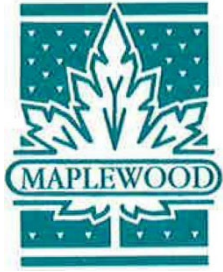
The Maplewood City Council will hold a public hearing on Tuesday, September 10, 2024, at 7:00 pm at City Hall and via ZOOM teleconference to hear citizens' comments on the proposed 2024 property and personal property tax rates



### **PUBLIC HEARING NOTICE**

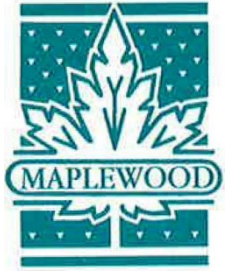
Maplewood City Council will hold a public hearing on 9/10/2024 at 7:00 p.m. in the Council Chambers, 7601 Manchester Rd., and via ZOOM teleconference to hear citizens comments on a request by Hongkham Chantharasy – Han Lao, LLC, located at 7219 Manchester Rd., for a packaged and a Sunday packaged liquor license.

(as appearing in the St. Louis Countian on August 26, 2024)



### **PUBLIC HEARING NOTICE**

The Maplewood City Council will hold a public hearing on Tuesday, September 10, 2024, at 7:00 pm at City Hall and via ZOOM teleconference to hear citizens' comments on a request for a conditional use permit to operate a retail shop in the MR District at 2867 Laclede Station Road.



### **PUBLIC HEARING NOTICE**

The Maplewood City Council will hold a public hearing on Tuesday, September 10, 2024, at 7:00 pm at City Hall and via ZOOM teleconference to hear citizens' comments on a request by Cory King of Side Project Brewery to rezone 7443 Hazel Avenue from SR Single Family Residential District to CB Community Business District to allow for the construction of a parking lot.



# Memorandum



**To:** Amber Withycombe, City Manager  
**From:** Lexie Miller, Finance Director  
**Date:** September 4, 2024  
**Re:** **Budgeting Software**

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The City solicited requests for information through the *St. Louis Countian*, the City of Maplewood website, and direct outreach to four budgeting software firms. Four bids were received.

After staff review, IGM Technology and OpenGov were eliminated due to user limitations, costs, annual increase concerns, and lack of detailed training information.

The committee compared the remaining submissions from ClearGov and Euna (Questica). While Euna offered a more robust system, it was deemed potentially too complex for basic users and cost more annually.

The committee recommends ClearGov for the following reasons:

- Easy management
- Public transparency portal
- Unlimited number of staff and City Council users
- Budget book creation automation
- Modernizes the City's budgeting process

The total pro-rated cost for FY24-25, including implementation, training, and subscription, is \$31,275.00. This amount aligns with the approved budget allocation.

Please contact me for any additional information.

Enclosure  
ClearGov RFI



## Software Response

# City of Maplewood, Missouri Request for Information: Budget Software Solution

### **SUBMITTED ON**

July 26, 2024

### **PREPARED FOR**

Alexis Miller  
Finance Director  
City of Maplewood

### **PROPOSAL CONTACTS**

Tory Cortese  
ClearGov, Inc., Solutions Advisor  
tcortese@cleargov.com  
(781) 910-8156

Tyler Bridges  
ClearGov, Inc., Proposal Manager  
tbridges@cleargov.com  
(855) 553-2715 Ext. 7087



## OUR MISSION

**We Create Easy-to-Use Software  
to Help local governments Plan and  
Budget Better**

**NACo endorses ClearGov Budget Cycle Management as the  
budgeting solution of choice for local agencies.**



*"ClearGov's commitment to modernizing the government budgeting process with affordable, easy-to-use software has saved counties countless hours by streamlining and automating the annual budget process. After our rigorous evaluation process, we are pleased to share ClearGov's innovative solutions with our members."*

**Paul Terragno**  
Financial Services Center Managing Director,  
NACo

July 25, 2024

Alexis Miller  
Finance Director  
City of Maplewood  
7601 Manchester Road  
Maplewood, MO 63143

Dear Alexis,

We are pleased to provide you and your team at the City of Maplewood with the enclosed response to your department's Budget Software Solution RFI for your consideration.

Based on our review of the budgeting requirements outlined in your RFI, it is our understanding that you are looking for a solution that will enable the City to build your annual budget - including the Operational Budget, Personnel Budget and Capital Budget - in a collaborative manner and present your proposed and/or final budget information online via a digital budget book and community transparency dashboard.

I am pleased to confirm that the ClearGov platform delivers on all of these requirements, as detailed in the following proposal. Our mission at ClearGov is to create easy-to-use, modern software to help local governments plan and budget better. We make it easy for local governments like yours to operate more efficiently and communicate more effectively. Our solutions are easy to afford, implement, and use. They don't cause a lot of upheaval, and they don't force you to reinvent the wheel. ClearGov solutions are designed to be just right for local governments like the City of Maplewood.

We fully appreciate the demands on your time, so I'd like to thank you in advance for the time that you and your team will spend reviewing this response. If you have any questions or need additional information of any kind, please do not hesitate to ask.

ClearGov is the leading provider of budgeting and planning solutions for local government agencies, so I am confident that you and your team will be impressed by the ClearGov solutions and even more impressed by how hard we will work to make you happy.

We look forward to working with you.

Sincerely yours,



Bryan A. Burdick  
ClearGov, Inc., President and Co-Founder

# Table of Contents

<b>VENDOR INFORMATION</b>	<b>5</b>
<b>TECHNICAL REQUIREMENTS</b>	<b>7</b>
<b>FUNCTIONAL REQUIREMENTS</b>	<b>10</b>
<b>PRODUCT SCOPE</b>	<b>26</b>
<b>PRODUCT FAQs</b>	<b>29</b>
<b>IMPLEMENTATION</b>	<b>32</b>
<b>SUPPORT</b>	<b>40</b>
<b>PRICING INFORMATION</b>	<b>42</b>

## Mission

ClearGov is the leading provider of budgeting and planning solutions for local government agencies. ClearGov's mission is to create easy-to-use, modern software that helps local governments plan and budget better. We believe that every local government should have the opportunity to leverage technology to operate more efficiently and communicate more effectively. We pursue this mission by carefully designing solutions that are clear, collaborative, compelling and cost-effective to fuel better budgeting and drive community support.

## Company Overview

- ClearGov was incorporated in October 2015 and began designing and developing its initial product (ClearGov Transparency) for local governments. That product was launched nationally at the beginning of 2017.
- Based on the early success of this initial product, ClearGov was able to secure an initial round of venture capital in March 2017 and began to grow rapidly.
- ClearGov launched its second product (ClearGov Operational Budgeting) in late 2018 and a third product (ClearGov Digital Budget Book) in June 2020. The final two components of the ClearGov Budget Cycle Management Suite (Capital Budgeting and Personnel Budgeting) launched in 2021.
- In August 2023, ClearGov launched ClearPlans - a solution to help local governments build, present and manage strategic and departmental plans. And, in December 2024, ClearGov will introduce its newest product, Digital ACFR. This purpose-built solution simplifies formatting, streamlines collaboration and ensures a clear presentation of your organization's financial information.
- ClearGov now serves over 1,000 local government, school district and special district clients across 49 different states, including 24 customers in the state of Missouri.
- ClearGov has been named a GovTech 100 company (top technology companies serving the public sector) for eight consecutive years.
- ClearGov was recently named to the 2023 Inc. 5000 list of America's fastest growing companies for the third year in a row.
- **ClearGov solutions are endorsed by the National Association of Counties (NACo) as their budgeting platform of choice.**
- ClearGov is an Affinity Partner with the Association of School Business Officials International (ASBO). Through this collaboration ClearGov supports ASBO in promoting the highest standards of school business management, professional growth, and the effective use of educational resources.
- ClearGov is a team of 180+ professionals headquartered in Maynard, MA (2 Mill and Main Place, Ste 630, Maynard, MA 01754) with satellite offices in more than 25 states.
- ClearGov is well-funded and continues to grow rapidly as we expand our customer base and product line of budget cycle management solutions for local governments.

## Client References

ClearGov has provided the following customer references that have agreed to discuss their experience with ClearGov's Budget Cycle Management solutions.

Christian County, MO	
<b>Contact Name:</b> Amy Dent	<b>Contact Title:</b> County Auditor
<b>Phone:</b> (417) 582-4368	<b>Email:</b> adent@christiancountymo.gov
<b>Address:</b> 100 West Church Street Ozark, MO 65721	<b>Contract Dates:</b> 08/10/2020 - Present
<b>Project Description:</b> The County's ClearGov subscription includes Operational Budgeting, Personnel Budgeting, Capital Budgeting, Digital Budget Book and Transparency.	

City of Frontenac, MO	
<b>Contact Name:</b> Kate Hatfield	<b>Contact Title:</b> Mayor
<b>Phone:</b> (314) 994-3200	<b>Email:</b> mayor@cityoffrontenac.org
<b>Address:</b> 10555 Clayton Road Frontenac, MO 63131	<b>Contract Dates:</b> 2/22/2021 - Present
<b>Project Description:</b> The City's ClearGov subscription includes Operational Budgeting, Personnel Budgeting, Capital Budgeting, Digital Budget Book, Transparency and ClearPlans.	

City of Cody, WY	
<b>Contact Name:</b> Leslie Brumage	<b>Contact Title:</b> Finance Director
<b>Phone:</b> (307) 527-7511	<b>Email:</b> leslieb@codywy.gov
<b>Address:</b> PO Box 2200 Cody, WY 82414	<b>Contract Dates:</b> 01/09/2023 - Present
<b>Project Description:</b> The City's ClearGov subscription includes Operational Budgeting, Personnel Budgeting, Capital Budgeting, Digital Budget Book and Transparency.	

## ClearGov Hosting Platform

The ClearGov platform is hosted by Amazon Web Services (AWS), the world leader in cloud computing as a service. Used by the Departments of Justice, Defense, and Homeland Security, AWS is one of only three vendors that have been granted government authorization to store highly sensitive federal data on its cloud-computing servers.

AWS handles systems, network architecture, and security, enabling ClearGov to focus on what it does best — developing world-class solutions for local governments. With ISO 27001 and FISMA-certified data centers, AWS has made platform security its highest priority in order to protect customers' critical information and applications.

Another key advantage of hosting on the AWS cloud is that it allows ClearGov to easily scale and innovate, while maintaining all security protections across the entire infrastructure.

## How secure is ClearGov?

Hosting with AWS ensures that ClearGov maintains the highest security standards in the world:

- Web application firewalls control access to the underlying code
- AWS has built technologies to protect against distributed denial of service (DDoS) attacks to ensure network availability and application uptime.
- AWS's SQL Server RDS uses server-side encryption to protect sensitive data.

In addition to AWS's secure hosting environment, ClearGov has implemented a number of extra software security features:

- **Secure Socket Layer (SSL):** SSL establishes an encrypted link between AWS servers and the web browser to ensure that all data transfers remain private and integral.
- **SQL Injection Protection:** ClearGov has built protection against SQL injection attacks where hackers attempt to insert nefarious server requests into web forms.
- **Access Rights:** ClearGov has implemented strict permission settings based on roles, which limit access to specific data and application functions. This ensures that internal users are restricted from accessing sensitive data based on privileges assigned by your administrator.
- **Password Authentication:** ClearGov does not store passwords explicitly, but rather "hashes" (encrypts) them so they are not compromised.
- **Single Sign On (SSO):** ClearGov offers Single Sign On capabilities as an optional authentication method. The system is integrated with a leading authentication aggregator which provides integration with the majority of authentication providers.
- **Logging and Monitoring:** ClearGov employs monitoring features that quickly identify vulnerabilities and provide immediate alerts if action is required.

## Where are ClearGov data centers located?

AWS replicates the ClearGov application and data across multiple geographically dispersed data centers to ensure redundancy and availability.

## What sort of disaster recovery plan is in place?

One of the reasons we selected AWS is because they provide state-of-the-art disaster recovery. ClearGov databases are duplicated in real-time across multiple AWS servers, and the entire ClearGov platform is backed up daily across the AWS network. So, even in the event of a catastrophic system failure, 24 hours of data loss would be the maximum impact.



## Is the ClearGov platform designed to scale to meet demand bursts?

Yes. One of the key factors behind selecting AWS as our hosting provider is their ability to scale rapidly. AWS has automated solutions in place that automatically scale ClearGov's platform for normal peaks and valleys in demand, and can be rapidly (and remotely) scaled to meet sustained demand increases.

## Does ClearGov leverage AWS Virtual Private Cloud features?

Yes. ClearGov utilizes the AWS Virtual Private Cloud functionality so that our platform is hosted on a logically isolated section of the AWS Cloud and not commingled with any third-party applications.

## How do I learn more about ClearGov's hosting solution?

You can learn more about AWS data centers and security measures via the following link:

- <https://aws.amazon.com/security/?hp=tile>

## Security FAQs

### How is client data stored within the ClearGov platform?

All client data is stored in a single data repository with proper authentication and access control built into the system to ensure that users may only access the data applicable to their organization.

### Is the ClearGov platform SOC 2 compliant?

Our hosting provider, AWS, is fully compliant with SOC 2 requirements, and ClearGov can provide a copy of the most recent AWS SOC 2 compliance/audit report upon request.

### How often is the ClearGov platform reviewed for adherence to security standards?

ClearGov performs quarterly security reviews to ensure that processes are being followed and standards are being met.

### How frequently is the ClearGov platform monitored?

The ClearGov platform is monitored continuously - 24 x 7 - for performance, security and auditing.

### Does ClearGov Support SSO?

ClearGov is integrated with a leading authentication aggregator which provides integration with the majority of authentication providers such as OpenID Connect and SAM. Examples of SSO providers using these protocols include Microsoft Azure, OneLogin, and Okta.

## Service Level FAQs

### What level of service availability does ClearGov support?

All ClearGov solutions are available on a 24/7 basis, and ClearGov is committed to 99.9% uptime. Given that we are a cloud-based solution product patches and upgrades are completed in real-time, without impact to system performance. On occasion, as necessary, larger upgrades that may require planned system downtime are announced in advance and completed over the weekend and/or after working hours.

### What is your standard practice for security patch management?

ClearGov conducts ongoing audits of third-party packages for vulnerabilities. Patches for critical vulnerabilities are released as soon as possible, otherwise, patches are released as part of regular bi-weekly software releases.

## How often does ClearGov schedule planned outages for system upgrades?

The ClearGov platform and applications are architected so that the system does not require downtime during regular maintenance, product upgrades, or emergency patches. On occasion, as necessary, larger upgrades that may require planned system downtime are announced in advance and completed over the weekend and/or after working hours.

## ERP & Integration FAQs

### Are there any accounting systems that are not compatible with ClearGov?

The short answer is "No" — we work with everybody. We're not actually doing a direct integration with your accounting system; we just need a simple report, and every accounting system we've ever met can easily produce that report. We've worked with enough of them now that we can probably tell you which report to print, and if it's a new one, we'll help you figure out which report is right.

ClearGov has hundreds of clients that use Tyler ERP products alongside ClearGov products including Incode 10.

### Does ClearGov provide a real-time integration with any eFinance or ERP systems?

The short answer is...No...and this is by design. ClearGov takes a different approach when it comes to integrating your data onto our platform. In short...we do the work for you. You simply send us a report from your accounting system whenever you like, and we'll upload it - and there is never any additional charge for this.

The reason we take this approach is that system integrations sound like a good idea on paper, but in reality...they are painful, expensive and extremely difficult to maintain. The key problem is that every time the software changes on either end of the integration, the connection breaks and requires significant effort to re-integrate. In fact, that's how our competitors make a lot of their money, because they charge professional service fees every time you ask them to re-establish the integration. Bottom line, the extra costs of supporting and maintaining a real-time integrated solution far outweigh the minimal incremental benefits of real-time data transfer.

# Functional Requirements

We know that you're working hard to make your local government run better, and you know that technology can help you get it done. Unfortunately, most of the gov-tech software on the market right now is designed for sprawling megacities or state and federal government — not local agencies like yours. So, these platforms are often complicated, expensive, and loaded with bells and whistles that you'll never use. You don't need a chainsaw to carve a turkey. You simply need the right tool for the job.

ClearGov, the leader in modern budgeting and planning solutions, is built from the ground up specifically for local governments. It does everything you need it to do. It's just-right software for agencies that are looking to take that critical next step toward modernizing their budget process. Therefore, all ClearGov solutions are:



## **CLEAR AND EASY TO USE**

At ClearGov, everything we do is designed to make complex government data easy to understand and easy to use, internally and by the public at large. We present data in readily-understood infographic form, and offer an interface for our internal tools that's easy for every staff member to learn and use.



## **CLOUD-BASED**

Web-based software requires no installation, no maintenance and is always up-to-date. Plus, it gives local governments the ability to quickly adjust to evolving input and changing dynamics. We host our software and our data with Amazon Web Services, which ensures data security and world-class software performance.



## **CONNECTED**

All ClearGov solutions share a common data set and work together seamlessly. Plus, when you're ready to implement, we do all the heavy lifting for you. To get started, all you have to do is send us an Excel file with your financial data, and we'll onboard it for you.



## **COLLABORATIVE**

ClearGov solutions are designed to improve collaboration and efficiency by automating processes and outcomes. Streamlining the collaborative process is vital to prevent key items from falling through the cracks. Centralization and remote access to documents, systems and processes is mission-critical.



## **COST EFFECTIVE**

ClearGov is built and priced for local governments. Our packages are all-inclusive, so you'll never be charged extra for per-seat licenses, never be surprised with hidden fees, and never pay for support or product updates...never.

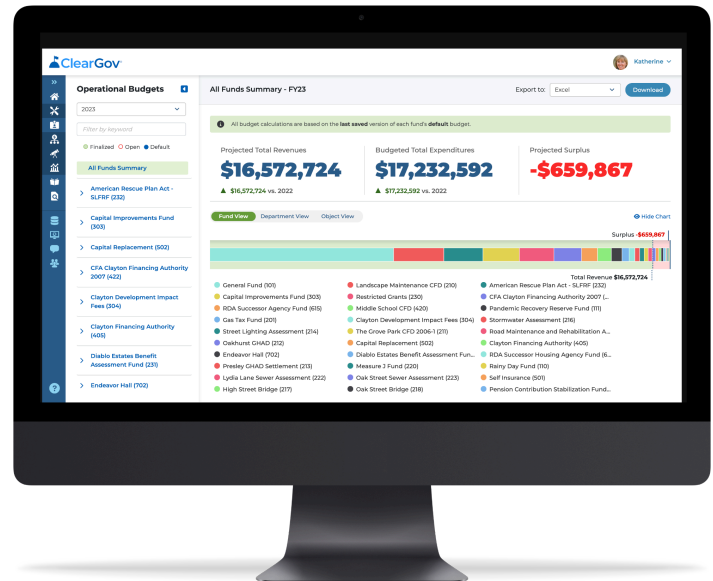
***Our goal is to delight our customers with unbeatable value in everything we do.***

# Operational Budgeting

## Budget Better Together

ClearGov Operational Budgeting is a suite of flexible, cloud-based budgeting, forecasting and fund balance modules designed to leverage your existing financial data into a more efficient and collaborative budget building process that streamlines communication with department heads and other budget stakeholders.

It is a one-stop shop to dynamically forecast what-if scenarios, build a budget and communicate budgeting rationale. Designed specifically for local governments and school districts, ClearGov Operational Budgeting is a giant step forward from building your budgets and forecasts with Excel or the legacy accounting system budgeting tools.



[Watch a 5 minute micro-demo here \(ClearGov Demo Site\)](#)

✓ **Budget Dashboard**

✓ **All Funds Summary**

✓ **Automated Audit Trail**

✓ **Budget to Actuals Charts**

✓ **Unlimited Budgets**

✓ **Departmental Collaboration**

✓ **End of Year Projections**

✓ **Integrated Report Builder**

✓ **Fund Balance Metrics**

✓ **Multi-Year Forecasting, and more...**



*"Having the budget online eliminates version control issues and lets everyone know where we are in the process. Instead of calling or emailing department heads, I can just go into ClearGov and access all the requests and supporting documentation in one spot."*

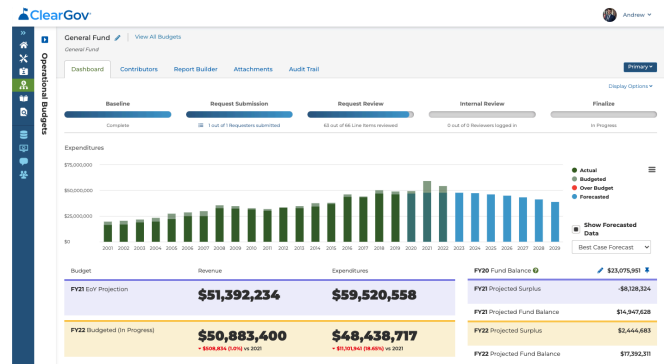
**Sean O'Brien**  
Special Assistant to the Finance Director  
Town of Natick, MA



## Budget Builder

ClearGov's Budget Builder helps your staff budget better, together. Using a single, shared online workspace, financial executives, committee members, and department heads can collaborate on building a budget using an efficient tool that's been designed specifically to meet the budgeting needs of local governments.

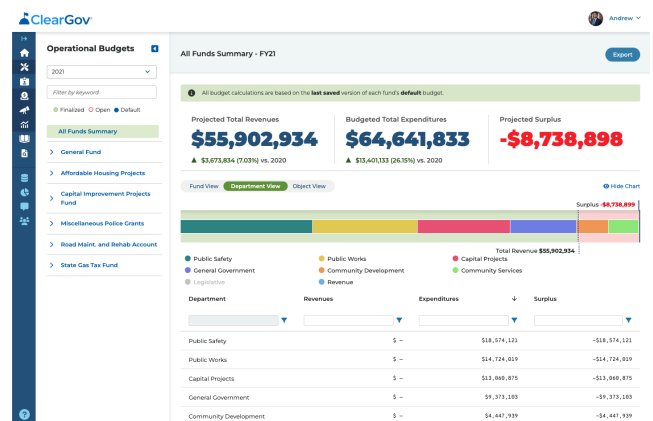
- **Choose your baseline:** Base your budget on last year's data, on a simple-to-generate budget forecast (see below) or use zero-based budgeting.
- **Collaborate effectively:** ClearGov Budgets makes it easy to manage, merge, track and review budget requests and changes as a team, every step of the way.
- **Create unlimited budgets:** Create multiple budgets every year across different funds or for the same fund. You can even build out what-if scenarios.
- **Add notes and supporting material:** Comments and supporting documents are easily attached directly to line items so they are readily available for reference.
- **Keep a thorough audit trail:** Automatically track every change, comment, and version so you always know who changed what and when.
- **Build custom reports with a click:** Easily create and export custom reports to share your operational budget with internal and external stakeholders and existing systems.
- **Operational Budget Dashboard:** Quickly see and share the status of your budget-building process. Filter on current and historical financial data. Automatically aggregate all budget requests in one place.



## All Funds Summary

With ClearGov's automated All Funds Summary dashboard, you can easily review your holistic budget. No more switching between spreadsheet tabs or scrolling screen by screen to get the full picture.

- **Automated Summary:** View your budget across all funds via an interactive, visual dashboard.
- **Toggle Your Views:** Filter and sort functionality is built-in. You can toggle your view by fund, department or object.
- **All Funds Summary Export:** Online collaborators will have access to the All Funds Dashboard, and with one click, you can export a full report to Excel, CSV or PDF.





## End of Year Projections

As your fiscal year progresses or as the fiscal year-end approaches, your collaborators can submit end-of-year projections. ClearGov automatically updates your projected fund balances to help you make more informed decisions for next year's budget.

	FY20 Projected	FY21 (In Progress)	FY22 Forecasted
Public Safety	\$18,437,833.00	\$0.00	\$18,449,120.00 -0.82%
Police Services	\$18,437,833.00	\$0.00	\$18,449,120.00 -0.82%
Capital Outlay	\$0.00	\$0.00	\$0.00 n/a
Personnel	\$118,978.00	\$0.00	\$118,978.00 0%
Operations and Maintenance	\$221,291.00	\$0.00	\$232,598.00 -1.31%
INCENTIVE PAY	\$0.00	\$0.00	\$0.00 n/a
MEMBERSHIPS & DUES	\$505.00	\$0.00	\$282.00 -50%
TRAINING & EDUCATION	\$0.00	\$0.00	\$20.00 -99.78%
FY20 Fund Balance	\$18,267,038.00	\$1,500.00 149900%	\$1,500.00
FY20 Proj. Surplus	\$31,214.636	\$0.00	\$0.00 n/a
FY20 Proj. Fund Balance	\$49,481.636	\$1,500.00	\$1,500.00 0%
FY20 Proj. Surplus	-\$8,548.424	\$30,300.00	\$30,300.00 0%
FY20 Proj. Fund Balance	\$41,333.301	\$0.00	\$0.00 n/a
SUBSCRIPTIONS & BOOKS	\$0.00	\$0.00	\$0.00 n/a
UNIFORMS	\$18,100.00	\$0.00	\$18,100.00 0%

- **EOY Collection:** Seamlessly include an “End-of-Year Projection” column in your budget workspace. Default to previous year’s numbers or zero-balance.
- **Fund Balance Analysis:** Utilize interactive charts to give your finance team new perspectives and insights on your projected Fund Balances.
- **Pin Your Chart:** Your collaborators can pin their fund balance chart to their workspace to see live updates as they work through their budget requests entry.

## Why does the City need this?

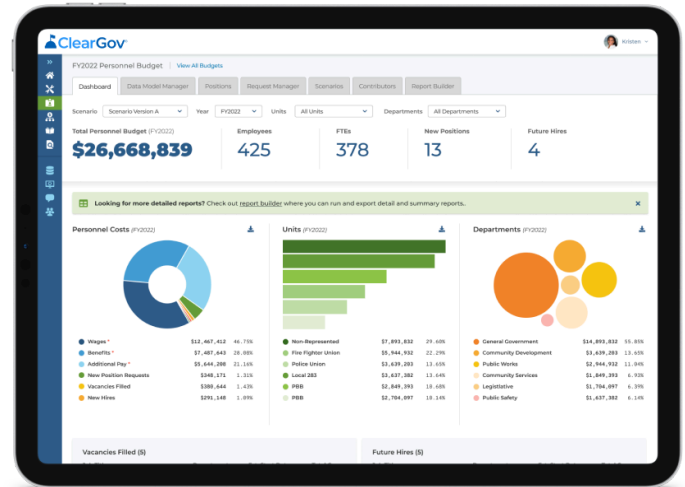
- **Improve accuracy:** Nearly 9 out of 10 spreadsheets contain errors. Finding those mistakes and fixing them can be frustrating and wastes precious time. But ClearGov is cloud-based, so everybody works on the same error-free master file vs. a multiple spreadsheet monster that has to be managed and merged manually.
- **Collaborate more effectively:** ClearGov allows everyone involved to work from the same platform, share comments and suggestions, and immediately see the impact across the organization — in real time — as budget development unfolds.
- **Free up time and resources:** Preparing the annual budget consumes a big chunk of your time, but it's not the only thing you do. Modernizing your budgeting process will free up your time and talent to focus on other critical projects as well.
- **Make better budgeting decisions:** ClearGov’s dynamic, graphical interface helps you clearly visualize historical trends — at a glance — so you can readily identify areas that are consistently under or over budget and make adjustments accordingly.
- **Plan for the long term:** Access to an AI-driven forecasting tool enables you to better assess how budget decisions made today will impact revenues and expenditures down the road. Create multiple forecasts to better plan for “best case” or “worst case” scenarios.
- **Identify areas of potential overspend/prevent waste:** With instant, easy access to benchmarking data, you can uncover areas for savings quickly and adjust your budget accordingly.

# Personnel Budgeting

## Modern Personnel Planning

Chances are that people represent the biggest chunk of your annual budget, and it's also the most complicated. ClearGov's Personnel Budgeting solution enables you to throw away those massive spreadsheets that you've been managing by hand and streamlines the entire personnel planning and forecasting process in a single, cloud-based, collaborative solution.

Complete with powerful tools to manage position requests, inform union negotiations and much more, ClearGov's Personnel Budgeting application is a unique software platform built specifically to help finance directors more easily budget for salaries, benefits and other personnel costs.



[Watch a 5 minute micro-demo here \(ClearGov Demo Site\)](#)

✓ **Personnel Dashboard**

✓ **Union Negotiation Planning**

✓ **Position Request Manager**

✓ **Multi-year Position Budgeting**

✓ **Vacancy Planning**

✓ **Integrated Report Builder**

✓ **Unlimited Scenario Planning**

✓ **And more...**



*"The more we work in ClearGov, the easier it gets. We first bought Transparency, and then subsequently added Digital Budget Book several months later. Now, we are planning to upgrade to the full suite this spring so we can use Operational Budgeting, Capital Budgeting, and Personnel Budgeting for our next budget cycle. The ClearGov team has been amazing to work with."*

**Linda Watson**  
Finance Director  
Page, AZ  
Population: 7,375





## Personnel Request Manager

The ClearGov Personnel Budgeting solution enables you to quickly and easily setup and organize your personnel data, collective bargaining rules, open positions and more. Automated workflow tools enable you to capture position requests in a digital format and automatically incorporate these changes into your personnel planning model.

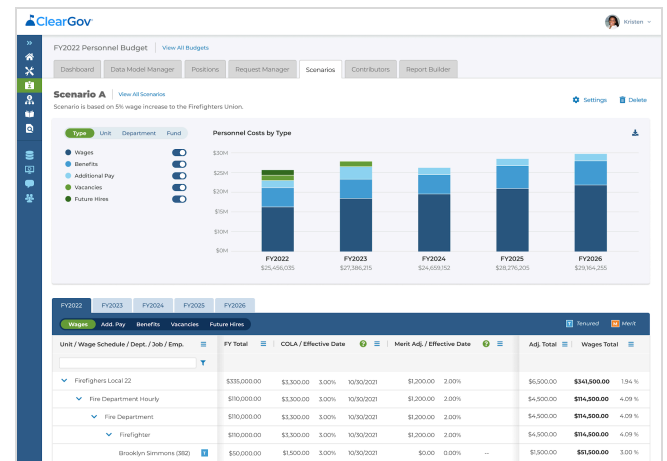
- **Position Management:** Easily import all people, positions and units from your accounting system and set up rules for steps, lanes, benefits, overtime and more.
- **Digital Request Forms:** Stop using paper or Excel request forms. Enable department heads to submit new position requests using digital request forms, and all data is automatically captured within your personnel plan.
- **Request Manager:** Manage all new position requests from one table. Easily see the details of each request, add comments for the requester, and take other actions on the request. Requests can be included in scenarios to see the impact of new positions as you build your personnel budget.



## Personnel Planning

ClearGov Personnel Budgeting provides a powerful yet intuitive set of tools to review, plan, compare and communicate multiple personnel plan scenarios to help you make smart decisions about your team and your budget. Compare and contrast single year or multi-year budgets. Easily alter any of your key assumptions to examine unlimited what-if scenarios.

- **Data and Rules Manager:** Intuitive tools enable you to set up and manage key assumptions and rules by position or by CBA unit.
- **Scenario Planning:** Seamlessly create unlimited, personnel budget scenarios based on applicable rules and assumptions by unit, by position or by individual.
- **Union Negotiations:** Analyze the effects of adjustments to salaries and benefits for more informed negotiations.
- **Vacancy Planning:** Get a complete picture of your current and future workforce budget; create and fill vacant positions on specified dates.
- **Multi-Year Planning:** Automatically create salary and benefit plans for up to 20 years in the future.



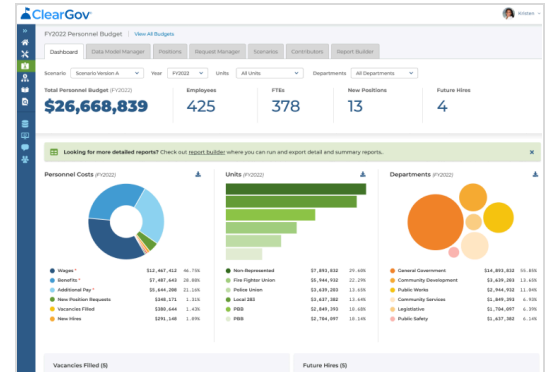




## Personnel Dashboard

ClearGov Personnel Budgeting rolls up all of your critical information into an easy-to-read, graphical dashboard to help you immediately see the impact of key decisions and share these insights with the rest of your team in a common cloud-based environment.

- **Robust Filtering:** Immediately see the impact on your headcount plans from multiple angles. Filter your personnel dashboard by department, job type, position, unit, and more.
- **Report Builder:** Create and export custom reports to share your workforce budget with internal and external stakeholders and existing systems.



## Why does the City need this?

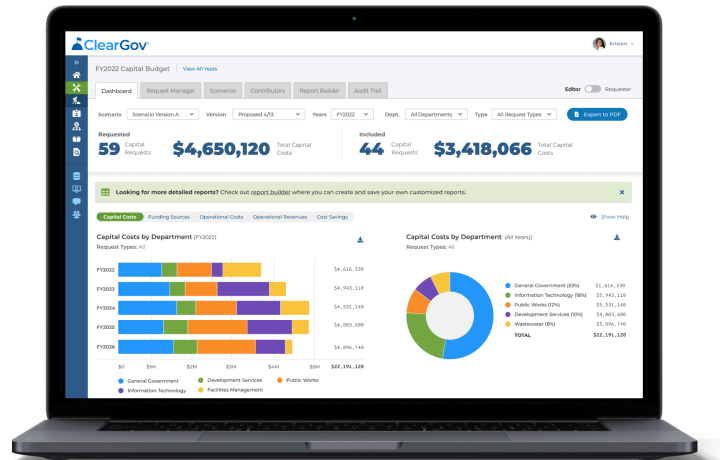
- **Scrap the Spreadsheets:** Get rid of those massive personnel planning spreadsheets and stop sorting through emails to find the right update. Best of all, eliminate those tedious spreadsheet errors that take hours and hours of precious time to find and fix. ClearGov is cloud-based, so everybody works on the same error-free master file vs. a multiple spreadsheet monster.
- **Accurate forecasts:** More accurately forecast personnel expenses, including salaries, benefits and other ancillary compensation such as overtime to help you make better, fact-based decisions today.
- **Critical insights:** Leverage scenario planning to understand the true impact of key labor contract negotiations, plan for vacancies, furloughs and more.
- **Save time and effort:** Manage new position and reclassification requests more efficiently and incorporate those changes directly into your planning.
- **Streamline Budget Reviews:** Share your dashboard and key reports with internal and external stakeholders for review, feedback and approval. With all of the relevant information in one place, your budget review meetings will be a snap.
- **Synchronized budgeting:** ClearGov's Personnel Budgeting also syncs directly with ClearGov Operational Budgeting to further streamline your overall annual budgeting process.

# Capital Budgeting

## Smart Capital Planning

Capital planning doesn't have to be complicated and it definitely doesn't need to be manual. It's time to get rid of those hard copy capital request forms and move your entire capital planning process into the digital age.

ClearGov Capital Budgeting is the first cloud-based capital improvement planning (CIP) solution specifically designed for local governments that streamlines requests, provides a multi-year scenario optimization process, and generates website-based pages automatically for each capital improvement.



[Watch a 7 minute micro-demo here \(ClearGov Demo Site\)](#)

✓ Capital Budgeting Dashboard

✓ Unlimited Contributors

✓ Capital Request Manager

✓ Project Request Templates

✓ Request Scoring & Ranking

✓ Integrated Report Builder

✓ Unlimited Scenario Planning

✓ And more...



*"Our CIP team absolutely loves the capital budgeting product. They love the fact that they can import our projects into it, and we can show our citizens this information. We are going to use the Transparency project pages so that our citizens can get updates on our projects."*

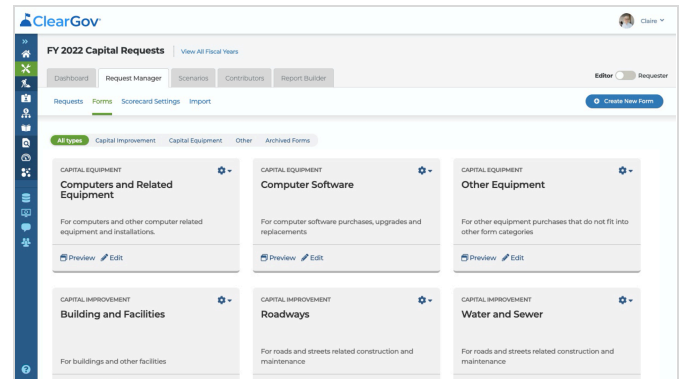
**Christin Lindsey**  
Senior Budget Analyst  
Pflugerville, TX



## Capital Requests

The Capital Request function is a dashboard-driven tool that automates and optimizes the process of collecting, organizing, and reporting capital requests across all departments and automatically populates your capital plan. Think of it as a modern, digital-first solution to an age-old, paper problem.

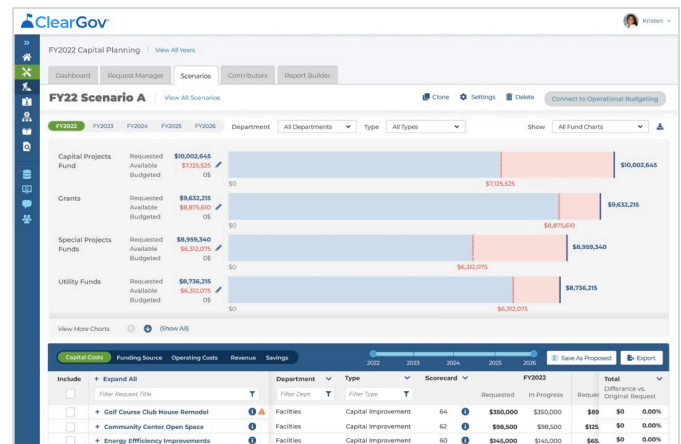
- **Digitize your requests:** Save some trees with a simple online form that captures and submits requests electronically.
- **Customize your form(s):** Easily customize the default templates with a few simple clicks to precisely fit your needs and preferences. Create as many different form types as you need.
- **Automate your workflow:** Initiate, collect, track, and manage all your requests online, even set triggered reminders for department heads.
- **Digital audit trail:** Your department heads can easily attach pictures, PDFs, and other supplemental materials to their digital request form. These materials travel with the request, so they're always just a click away.
- **View capital requests at a glance:** Report and review requests by department, funding source, fiscal year, and more — all from an intuitive dashboard.



## Scenario Planning

All capital request data is automatically integrated into the Scenarios functionality. Powerful but simple tools enable you to easily and visually identify how your expected funding matches up against all of the requests. Scenarios makes it point-and-click easy to examine multiple scenarios to help you make insightful decisions about which projects you need and can afford to fund.

- **Unlimited Scenarios:** Easily create, analyze and compare multiple scenario plans to propose and optimize your capital budget - both near and long term.
- **Scoring and Ranking:** Assign priorities and ratings to each project based on how they directly impact your key strategic initiatives.
- **Shift Funding Assumptions:** Can't afford to completely fund a project in one year...no problem. ClearGov Capital Budgeting enables you to spread funding assumptions across multiple years and explore multi-year what-if scenarios.

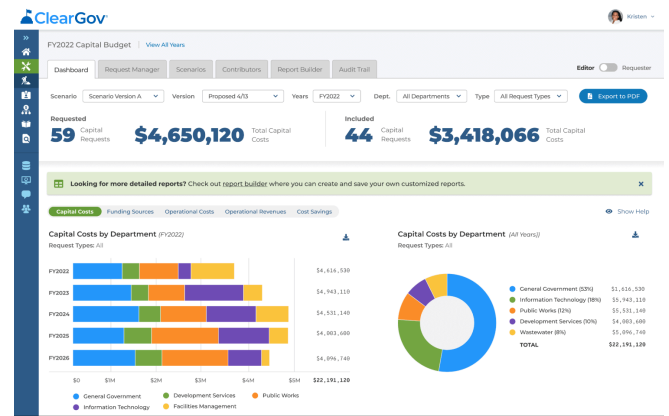




## Capital Budgeting Dashboard

The Capital Budgeting dashboard centralizes everything you need to plan and present your budget and provide deeper insight into capital requests. Use filters to visualize the data from multiple angles while you review capital costs, funding sources, operational costs, cost savings and project revenue.

- **Robust Filtering:** Immediately see the impact of capital requests on your budget from multiple angles. Filter your dashboard by department, year, request type and more.
- **Auto-generated graphs:** View your capital budget data with auto-generated charts that can be downloaded instantly to be used in presentations or shared with stakeholders.
- **Analyze Requests:** Easily click on a request to drill down into the details to see pictures, attachments and a cost breakdown.



## Why does the City need this?

- **It's so much more efficient:** The sooner you automate out-dated manual processes, the more efficiently you can govern. Once you streamline the tedious task of organizing your capital requests, you'll have more time and energy to invest in one of the most critical components of good governance — strategic planning.
- **Eliminate the paper chase:** Instead of chasing down paper requests and slogging through the data entry process, you can kick off each new request cycle with a click.
- **Critical insights:** Leverage scenario planning to understand the true impact of key capital projects in both the short term and over time.
- **Shine a spotlight on community development:** A good chunk of every tax dollar funds important CIPs in your community — things like new construction, improvements to infrastructure, and other key initiatives. Keep residents (and the press) informed about the issues they care about most.
- **Synchronized budgeting:** ClearGov's Capital Budgeting syncs directly with ClearGov Operational Budgeting to further streamline your overall annual budgeting process. Capital Budgeting also syncs with and automatically generates a capital request summary with detail pages for each department/request for your ClearGov Digital Budget Book.

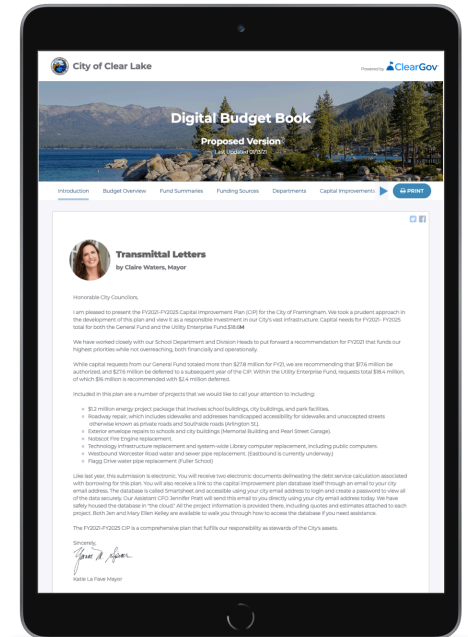
# Digital Budget Book

## Build an Award-Winning Budget Book in a Fraction of the Time

The annual budget book is your most important, public-facing policy document. You want it to be polished, professionally formatted, and accessible to as many residents and stakeholders as possible. And, ideally, you want it to be easy and efficient to produce on your end.

ClearGov Digital Budget Book is the industry's first website-based solution that automates most of the budget book creation process using templates and data-driven charts and tables. Meet GFOA award criteria and deliver new levels of clarity, engagement and understanding for your citizens.

[Watch a 5 minute micro-demo here \(ClearGov Demo Site\)](#)



✓ Automated Fund Summaries

✓ Capital Improvements Inclusion

✓ Department Specific Pages

✓ Automatic Data Updates

✓ Collaborate and Customize

✓ Automated Workflows

✓ Built-in GFOA Best Practices

✓ And more...



*"We are proud to have won a GFOA award for our latest budget book that we created with ClearGov's Digital Budget Book. One GFOA reviewer even gave us an **Outstanding** rating for Document-wide Criteria and noted: 'The new software they have implemented is great. Graphics, charts, formatting: all exceptional. Outstanding as a communication device.' We are thankful to ClearGov for all of their support throughout the process."*

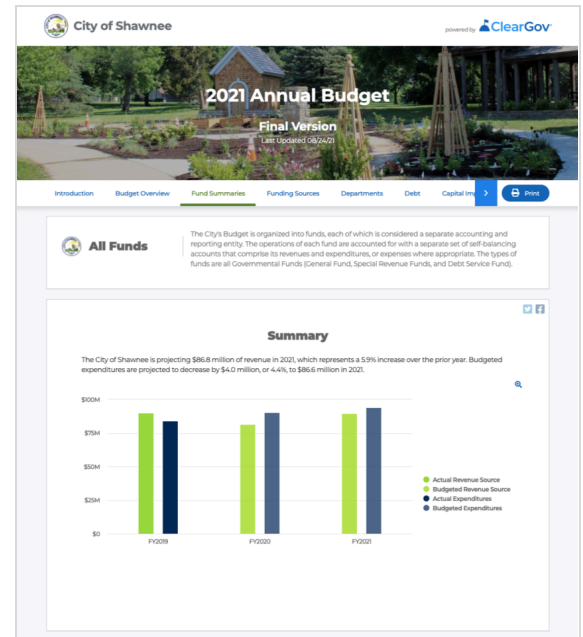
**Janet Holman**  
Financial System Manager  
Montgomery County, OH



## Budget Book Builder

The Budget Book Builder module helps you produce an interactive and engaging budget book in a fraction of the time it takes today. Instead of manually building your book in a clunky document editor, you build it collaboratively using simple web apps that streamline the steps from start to publish.

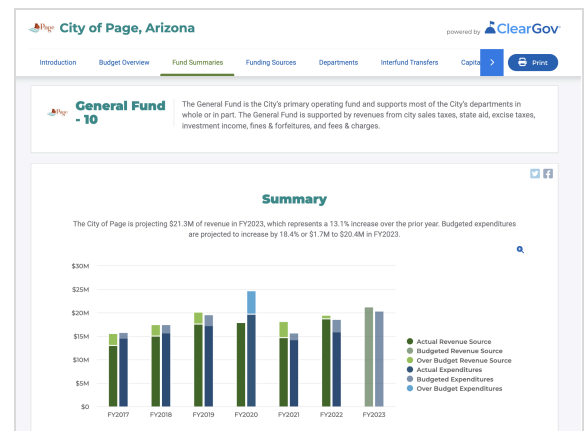
- **Prepopulated and preformatted:** Start with a core framework that includes all of your pre-loaded budget data with integrated, pre-built charts
- **Smarter workflow:** Collaborate and work faster to add your narrative with fewer headaches
- **Highly customizable:** Add images, choose chart colors, and select styles to reflect your civic brand.
- **Better end product:** Produce a polished piece that is ADA-Optimized and built from the ground up to meet GFOA best practices



## Auto-generated Charts, Graphs and More

ClearGov automatically generates charts, graphs, and Fund Summary pages using your budget data - giving you a profound head start in content creation.

- **Page creation:** Fund Summary pages are pre-built with easy-to-edit template panels. Simply add narrative to the panels to tell your story.
- **Pre-populated:** Fund Summary pages are pre-populated with revenue, expense, and historical data so you don't have to enter it manually.
- **Auto-generated graphs:** Pages include compelling, colorful graphs to complement the data and to help visualize the numbers for each section of your budget. All your graphs and data are auto-updated if you change the numbers.
- **Auto-translate:** Built-in Google Translate functionality will automatically translate your budget book narrative into Spanish, French, Portuguese or more than 100 other languages.



## Digital Budget Book Examples

Check just a few of the outstanding Digital Budget Books created using the ClearGov solution:

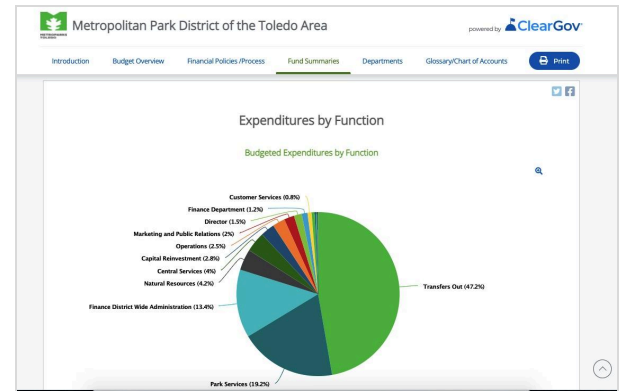
- [El Mirage, AZ Digital Budget Book](#)
- [Shawnee, KS Digital Budget Book](#)
- [Yuma County, AZ Digital Budget Book](#)
- [Sussex County, DE Digital Budget Book](#)
- [City of Bristol, CT Digital Budget Book](#)



## Automatic Data Updates

Revenue and expense data are automatically updated throughout your Digital Budget Book as the numbers change, eliminating errors and saving time - especially valuable for those inevitable last-minute tweaks.

- **Embedded Data:** Easily embed budget numbers into your narrative. Embedded numbers automatically update whenever your budget changes. No more searching through 300 pages.
- **Smart Charts:** All charts and graphs also update automatically, and they're interactive to help provide a complete picture of your budget.
- **Integrated Budget:** Syncs directly with ClearGov Operational Budgeting or upload your budget data into an integrated, intuitive budget editor.



## Why does the City need this?

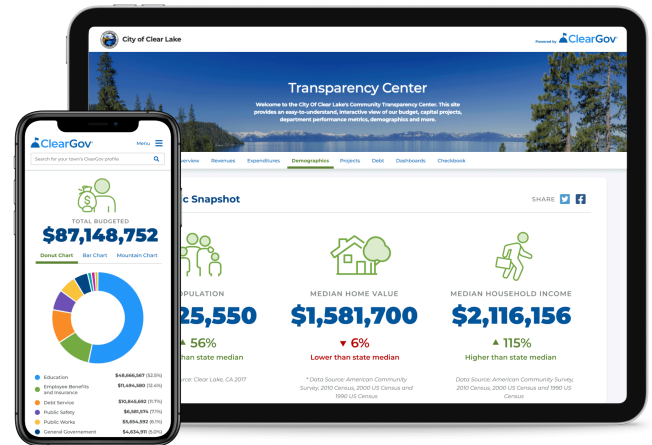
- **The short-cut you always wanted:** One simple click generates a fully formatted framework that's automatically populated with your financial data, along with pre-built charts, tables and graphs, and even some pre-written content. You simply fill in the blanks and customize the content as you see fit.
- **Improve accuracy:** The more spreadsheets you manage and papers you shuffle, the greater the margin of error. ClearGov's digital-first approach is automated, templated, and paperless so you can stop manually collecting, merging, and managing all that input from dozens of department heads.
- **You save time and aggravation:** Recreating charts, tables, and graphs from spreadsheets every time a figure changes is not only tedious, it's inefficient. With ClearGov, every time you change a number in your budget, all of the applicable charts, tables and graphs are updated automatically.
- **Print on demand:** Printing a budget book is expensive and often out of date before the ink dries. ClearGov enables you and your citizens to print specific sections or the entire budget book whenever you like - which saves both time and money.
- **GFOA kudos:** ClearGov's Digital Budget Book is structured to meet GFOA best practice guidelines. In fact, there is a GFOA checklist built right in, so you can check off each Distinguished Budget Award Presentation requirement as you complete it.



## Tell Your Story

Tell your financial story using our simple-to-navigate transparency center. Easy-to-understand infographics help you share financial information, departmental goals and results in a way that informs and engages your community.

ClearGov Transparency is a suite of cloud-based solutions designed to remove the static from your communications efforts, so you can keep your community in the loop with the solid work you and your team are doing. With innovative, turnkey transparency profiles, project pages and department dashboards ClearGov Transparency helps you tell your story and show your work.



[Watch a 5 minute micro-demo here \(ClearGov Demo Site\)](#)

- ✓ **Fiscal Transparency**
- ✓ **Open Checkbook**
- ✓ **Department Dashboards**
- ✓ **Performance Metrics**
- ✓ **Peer Comparison**
- ✓ **Capital Project Pages**
- ✓ **Custom Chart Builder**
- ✓ **And more...**



*"We have received nothing but positive feedback from the public on our new ClearGov Transparency profile. It has helped us communicate our financials in a user-friendly and interactive way."*

**John Frye**  
Financial Services Director  
Pinehurst, NC  
Population: 15,580

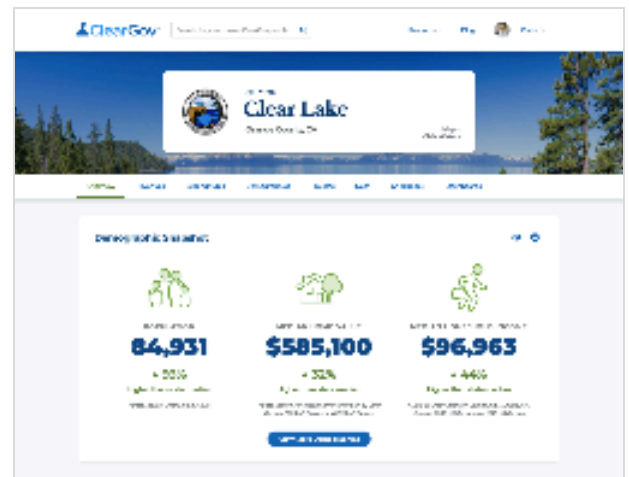




## Financial Transparency

Build community trust and support by publishing your financial data in an online profile that's feature-rich, easy to use, and easy to understand. It's an instant best-in-class transparency center that's miles ahead of the usual complex spreadsheets and static PDFs.

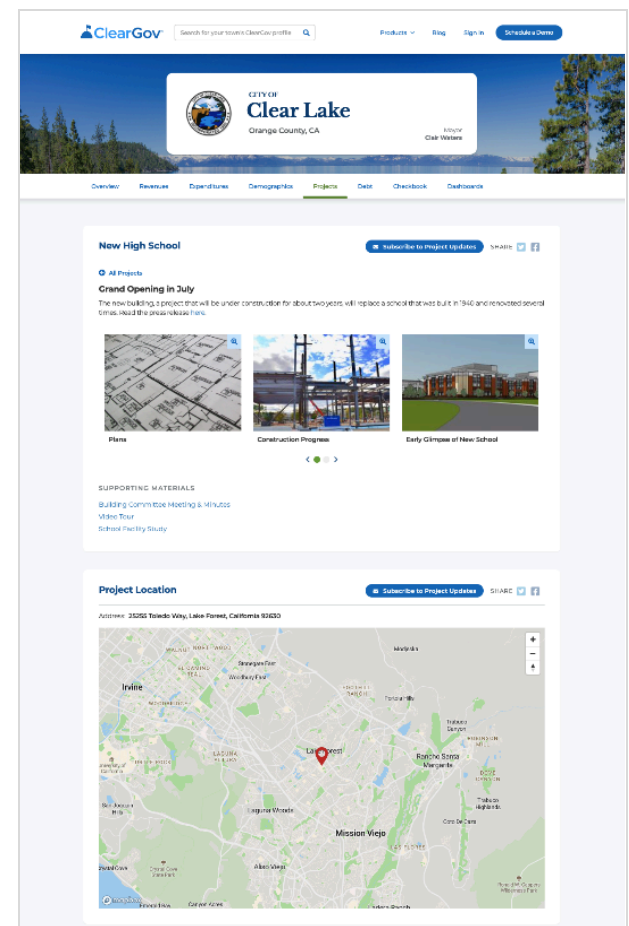
- **Easy-to-understand infographic format:** Help citizens and other stakeholders easily visualize and interpret important metrics.
- **Context features that make transparency meaningful:** Add explanatory notes that tell the story behind the numbers. Allow users to compare data side-by-side with similar communities near you.
- **Budget vs. actuals:** Clearly show how funds are collected and allocated. Reveal trends by showing historical data as well.
- **Open checkbook:** If desired, you can provide searchable, check-level detail revealing line-item spend.



## Capital Project Communications

Keep citizens in the loop with key data and updates about all of your key projects. Project Pages take only minutes to populate and allow you to share photos, timelines, funding sources, and more — all in one centralized location. If you're also using ClearGov Capital Budgeting you can publish capital requests from department heads directly to project pages in just one click.

- **Share project finances:** Post your project's budget, funding sources and track expenditures along the way.
- **Share images:** Bring your project's story to life by posting photos and architectural renderings.
- **Allow citizens to subscribe:** Visitors to your Project Pages can subscribe to receive automatic email updates every time you make a change.
- **Collect citizen feedback:** Invite visitors to ask questions or post comments in a moderated forum that you control.



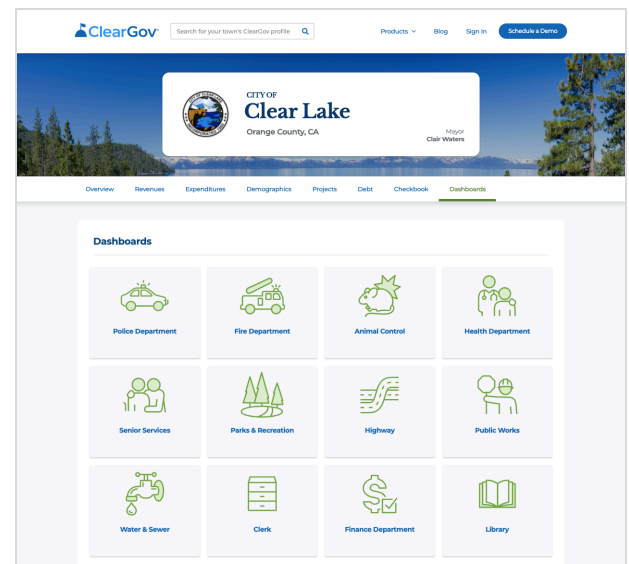


## Department Dashboards

Tell your organization's whole story by publishing updates detailing department-level performance metrics. Showcase KPIs for any and all departments, from animal control to the zoning board.

ClearGov Department Dashboards are extremely flexible and point-and-click easy to assemble. You can use Department Dashboards to display any metric you like. Plus, the ClearGov solution makes sure that your data is presented in a way that's easy for your residents to interpret and understand.

- **Customize:** Display department-specific KPIs. Add the department head's name, title, picture, and a brief intro letter.
- **Create panels:** Select the appropriate template for each section you want to display. If you like, add commentary or explanatory text.
- **Add charts:** Pull in existing graphics from the ClearGov Chart Builder App or easily create new ones specific to your dashboard.



## Why does the City need this?

- **Drive community support:** By sharing critical facts and figures with citizens, you can foster a climate of trust and understanding that helps drive public support for key initiatives.
- **Dispel public misconceptions:** MIT research shows that false news travels faster, farther, and deeper than true news, particularly through social media. In the age of misinformation, readily accessible and easily understood facts are your best defense against public misconceptions.
- **Reduce inquiries:** Research by the Sunlight Foundation indicates that municipal transparency programs reduce citizen information requests by 30 percent. The more data you share with constituents now, and the clearer you make it, the fewer inquiries and record requests you'll field on an ongoing basis.
- **Promote value:** Where else can the average citizen go to find out about police response times or annual fundraising efforts? Department Dashboards let every division tell its own unique story.
- **Hold departments accountable:** They say that what gets measured is what gets done. ClearGov dashboards are a simple and effective way to track department performance against goals and to promote a culture of performance and transparency agency-wide.
- **Shine a spotlight on community development:** A good chunk of every tax dollar funds important CIPs in your community — things like new construction, improvements to infrastructure, and other key initiatives. Keep residents (and the press) informed about the issues they care about most.

In the interest of transparency, we want to provide guidance around the scope of usage that is included with each ClearGov solution. The tables below do not provide a detailed list of every feature and/or function included in the product. These tables provide a summary of the key things that you can do with each solution once your account has been activated.



## ClearGov Operational Budgeting - Product Scope

Once your data has been onboarded, ClearGov Operational Budgeting enables the City's team members to execute a variety of tasks, as outlined in the table below. ClearGov products are designed to be easy to use and intuitive, and with the training we provide, you should have all the expertise you need to fully leverage the platform.

Service Description	In Scope
<b>Create Forecasts:</b> Auto generate one or more forecasts for each of your funds. Modify forecasts based on what-if scenarios adjust parameters as needed.	Unlimited forecasts
<b>Create Budgets:</b> Create one or more budgets for each of your applicable funds. Invite collaborators, iteratively build the budget and share with reviewers.	Unlimited budgets
<b>Export Budgets to ERP:</b> Export your final budget(s) from ClearGov in order to import directly into your accounting system / ERP. NOTE: Depending on your ERP, your export file may require formatting prior to import.	Export Format:Excel; .CSV file



## ClearGov Personnel Budgeting - Product Scope

Once you have uploaded your position and personnel data, ClearGov Personnel Budgeting enables the City's team members to execute a variety of tasks, as outlined in the table below. ClearGov products are designed to be easy to use and intuitive, and with the training we provide, you should have all the expertise you need to fully leverage the platform.

Description	In Scope
<b>Personnel Request Forms:</b> Create forms for your contributors to submit personnel requests.	Unlimited personnel request forms
<b>Personnel Data Import:</b> Import personnel and position data into your personnel plan.	Unlimited positions and personnel
<b>Personnel Scenario Planning:</b> Input and adjust key rules and assumptions to create and analyze personnel budget scenarios.	Unlimited scenario planning



## ClearGov Capital Budgeting - Product Scope

Once your subscription is activated, ClearGov Capital Budgeting enables the City's team members to execute a variety of tasks, as outlined in the table below. ClearGov products are designed to be easy to use and intuitive, and with the training we provide, you should have all the expertise you need to fully leverage the platform.

Description	In Scope
<b>Capital Request Forms:</b> Create forms for your contributors to submit capital requests.	Unlimited capital request forms
<b>Capital Request Imports:</b> Import existing capital requests to your capital plan and/or present in your budget book.	Unlimited capital requests
<b>Capital Scenario Planning:</b> Input and adjust capital funding assumptions to create and analyze capital budget scenarios.	Unlimited scenario planning



## ClearGov Digital Budget Book - Product Scope

Once your data has been onboarded, ClearGov Digital Budget Book enables the City's team members to execute a variety of tasks, as outlined in the table below. The ClearGov training programs and your CSM will provide advice and suggest best practices to help you optimize your own Digital Budget Book.

Description	In Scope
<b>Digital Budget Books:</b> Create comprehensive digital budget books based on onboarded budget data and the narrative added by you.	Unlimited Digital Budget Book versions
<b>Digital Budget Book Pages:</b> Fill out templated sections of your budget book using ClearGov's toolset and GFOA guidelines embedded in the product, and/or create new pages with your own content, images, tables, etc. as needed.	Unlimited pages
<b>Printed Budget Books:</b> ClearGov's Digital Budget Book solution includes print to .PDF functionality. It automatically creates .PDF documents of the full budget book or selected sections.	Unlimited



## ClearGov Transparency - Product Scope

Once your data has been onboarded, ClearGov Transparency enables the City's team members to execute a variety of tasks, as outlined in the table below. The ClearGov training programs and your Client Success Manager will provide advice and suggest best practices to help you optimize your ClearGov Transparency implementation.

Description	In Scope
<b>Project Pages:</b> Create and publish website-based Project Pages to communicate capital projects and other community projects. Share project status, milestones, timeline, budget and other updates with your constituents.	Unlimited Project Pages
<b>Department Dashboards:</b> Using ClearGov's easy to learn and intuitive toolset, including custom charting, you can create Department Dashboards to communicate key performance metrics to your constituents.	Unlimited Department Dashboards
<b>Transparency Profile Launch:</b> Promote your transparency profile to residents through a press release, your website and social media.	ClearGov provides a release template and a customer banner for your Website.
<b>Data Updates:</b> You may regularly update your financial data at your discretion by sending new files to ClearGov. For example, you may post current FY budget and update periodically with actual spending.	You have two choices when it comes to updating your financial data. You may update your actuals as often as you like using our financials application or you can submit a request to our data update team. Open Checkbook data can be uploaded weekly by submitting a request to our data update team.

## Operational Budgeting Questions

### **Q: With ClearGov's benchmarking intelligence module, how do we know we are comparing "apples to apples"?**

- A: ClearGov consolidates and normalizes the fiscal data for all of the municipalities within your state into a standardized national chart of accounts in order to enable a direct apples-to-apples comparison. ClearGov also enables you to select the filter criteria that are most important to the comparison you're trying to make. For example, if you're comparing snow removal costs, you want towns with similar road miles, whereas if you're comparing public safety costs, you'll likely use population and average household income as your filters.

### **Q: Can I export from ClearGov Operational Budgeting into my ERP system?**

- A: Yes, once you've created your budget, you can choose any combination of data to export to Excel and then import this directly into your ERP system.

## Capital Budgeting Questions

### **Q: Are requests from the prior year carried over when you create a new budget?**

- A: Yes, previously submitted requests (multi-year, partially funded or unfunded) from the prior year will be carried over to the new capital planning process. Any prior year requests that you do not want to include can be removed from the plan after you've started.

### **Q: Can we import prior year's requests?**

- A: Yes, it is easy to import prior year's requests. Within ClearGov Capital Budgeting, you can download a template based on your request type. You simply add your requests to the template and upload them to ClearGov. Our Import tool has an easy 3-step guide to walk you through the process.

### **Q: Can we export the final Capital Budget that we create?**

- A: Yes, you can export your Capital Budget to Excel or PDF. ClearGov's Capital Budgeting Report Builder serves up a handful of pre-built, common reports to streamline your reporting process, or you can create your own reports to export. Exported data can be uploaded to your ERP or accounting system.

## Personnel Budgeting Questions

### **Q: We have a lot of employees, can we upload their data in bulk?**

- A: Yes, it is easy to bulk import employees into our system. ClearGov generates a template that you can download and use to set up a simple bulk import of employees and information.

### **Q: Can we export the final Personnel Budget that we create?**

- A: Yes, once you've created your budget, you can choose any combination of data to export to Excel and then import this directly into your ERP/Accounting system.

## Digital Budget Book Questions

### Q: Since the product is template-driven, won't every ClearGov Digital Budget Book look the same?

- A: No. While every ClearGov Digital Budget Book starts with the same core template, it's highly and easily customizable, so the final product will always be different. You can add your own images, chart colors, and endless content to make it your own.

### Q: Can you guarantee that we will win a GFOA award?

- A: As we have designed and built the ClearGov Digital Budget Book, we have double-checked the GFOA guidelines every step of the way. We have also actively reviewed the solution with GFOA reviewers and members of the GFOA staff. With that said, we cannot guarantee that you will win an award, in part, because the narrative content is still up to you. In other words, all of the core components are included, but you still need to fill in the blanks in a way that meets with GFOA approval.

### Q: I understand the benefits of digital, but I still need to produce a printed version. How will that work?

- A: You're not alone. Old habits die hard and paper is still a must-have for many local governments. In addition to presenting your budget book online, the ClearGov Digital Budget Book Suite includes functionality that enables users to create a .PDF, which can then be printed to generate a hard-copy of your budget book. Also, the Print-to-PDF functionality enables you to print specific sections of your budget book and/or the entire book.

## Transparency Questions

### Q: Where does ClearGov get its financial data?

- A: ClearGov sources its financial data from various entities including state departments of revenue; state education departments; etc. ClearGov also compiles complementary data, such as demographic information, home values, road miles, etc. from various public sources including the U.S. Census Bureau.

### Q: How does ClearGov determine the default peer group for peer analysis?

- A: ClearGov uses four primary factors to create the ClearGov Default peer Group for each municipality:
  1. ClearGov looks for municipalities with similar populations.
  2. ClearGov looks for municipalities with similar median home values as determined by census data.
  3. ClearGov looks for municipalities with similar commercial assessments to differentiate between rural and urban municipalities.
  4. ClearGov dynamically searches for the closest ten municipalities that meet population, median home values and commercial assessment deviations. The figures from these municipalities are combined to create a peer average.
- **NOTE:** As a ClearGov Transparency customer, you will have the opportunity to create and publish your own custom peer groups, based on whatever criteria is most important to you.

### Q: Won't publishing a transparency profile generate a lot of incoming inquiries?

- A: On the contrary, our customers find that a ClearGov profile helps the community find the answers they seek more easily and consistently. Plus, you can add commentary that tells the story behind your numbers and provides additional context.
- Prior to launch you will want to identify the components of your data that would benefit from some additional context. ClearGov enables you to add commentary to these sections of the profile which will actually reduce the number of inbound public information requests.

- Finally, if you do get an influx of inquiries, you will generally find a consistent pattern to the questions. So, you can use those questions to inform and further enhance your commentary.

**Q: What about inciting “community activists”?**

- A: It seems that every municipality has a small population of what we call “CAVE People” (**Citizens Against Virtually Everything**), and unfortunately, we don't have a direct solution for that. However, a large portion of the most aggressive community activism is generally caused by a misinterpretation of the facts, or simply taking the facts out of context. We have found that ClearGov can drastically change both the tone and substance of the conversation by showing that your local government has nothing to hide, and by delivering not just data, but the stories behind the numbers to help everyone have a more informed and empirically accurate conversation.



## Overview

The ClearGov onboarding process is designed to activate and set up your ClearGov solution. We have designed the process to be as straightforward as possible. Yes - there are some things you'll have to do, but the effort is likely to be much less than other software implementations you have experienced in the past. With your specific goals and budget timeline in mind, your Implementation Manager will develop a plan and guide you through what needs to be done to get you and your team up and running. The Implementation Manager will work with you and ClearGov's internal experts to achieve onboarding milestones.



*"From the first meeting to finalizing the budget, it really was a remarkable experience. While the product is truly great, it wouldn't have been so successful if it weren't for the ClearGov team! The customer service has been phenomenal."*

**Tiffany Barnett**  
Accounting Manager  
Hemet, CA

## Roles & Responsibilities

Effectively and efficiently completing the onboarding process requires a small group of people - from both ClearGov and the City of Mapewood - with specific roles and responsibilities, as follows. NOTE: For some customers, one person may play multiple roles.

### City Team

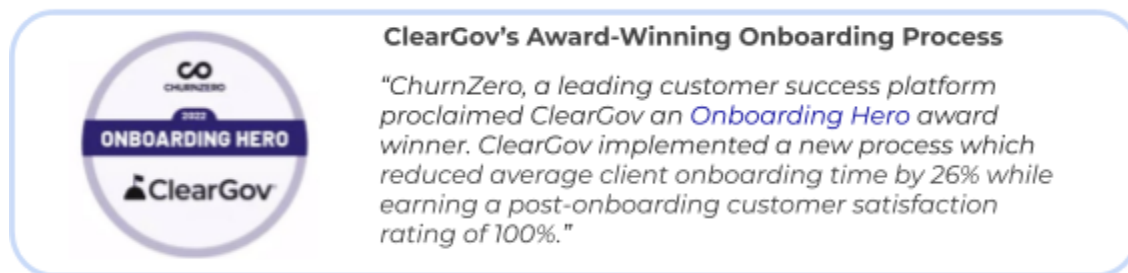
- **Executive Sponsor:** Champions the implementation and rollout of ClearGov inside the City. Removes roadblocks and acts as the escalation point if the onboarding process stalls.
- **Primary Contact:** Go-to person at the City who is the main liaison with ClearGov's Implementation Manager. Responsible for scheduling meetings and ensuring the right people from the organization attend.
- **Data Exporter:** The person responsible for exporting financial data from your ERP / Accounting System and providing Account ID structure information.
- **Data Reviewer:** The person responsible for reviewing and approving data maps and how your data displays within the ClearGov platform.

### ClearGov Team

- **Implementation Manager (IM):** Overall Project Manager for onboarding. Responsible for driving meetings as required and guiding you through the onboarding process. Ensures alignment with what needs to be done and who needs to do it.
- **Sr. Data Advisor:** ClearGov's full-service Data Advisor team is made up of **former local government finance officials**, so they have been in your shoes. Your Sr. Data Advisor is

responsible for uploading and categorizing your financial data. They will work closely with the Data Reviewer to complete data mapping.

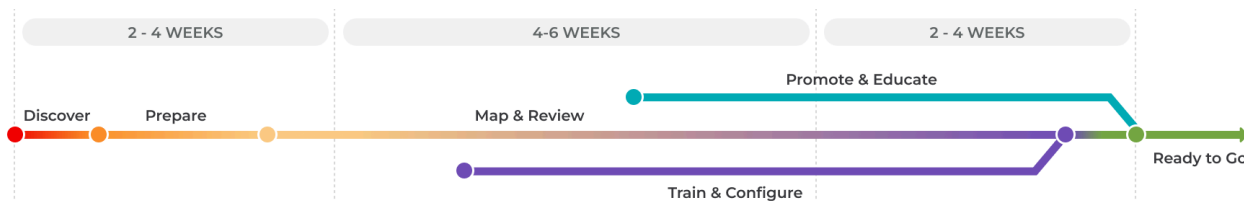
- **Training & Enablement Specialist:** A ClearGov team member who is deeply familiar with ClearGov products and has developed on-demand educational material available in ClearGov's Support Center. This person will lead training workshops as necessary for users.
- **Client Success Manager (CSM):** Your Client Success Manager is responsible for making sure you achieve your objectives and have ongoing success using the ClearGov platform.
- **ClearGov Support Team ([support@cleargov.com](mailto:support@cleargov.com)):** Everyone on this team understands how ClearGov products work and can answer questions to help you complete a task. The ClearGov Support team is available for technical assistance for all ClearGov customers.
- **ClearGov Data Team ([data@cleargov.com](mailto:data@cleargov.com)):** The ClearGov Data Team is responsible for adding new or updating existing data after the initial onboarding is complete. NOTE: **Most members of our Data Team are former financial officials as well.**



## Data Onboarding Timeline

We have successfully onboarded over a thousand customers, so we know that different organizations have different objectives and deadlines. Some of our customers want/need to implement as quickly as possible and make ClearGov their #1 priority. Other customers take a more relaxed approach and fit ClearGov in among other projects. As a result, the onboarding process typically stretches across 60 - 90 days, which allows enough time for us to collaborate and complete the important tasks mentioned in the next section.

### Typical Onboarding Timeline



**IMPORTANT - Meeting Your Deadline:** We are happy to work at whatever pace fits your needs, and we recognize that in certain circumstances, you may require an expedited onboarding process. If you have a specific deadline in mind, please inform your Solutions Advisor or Implementation Manager as soon as possible. We will do our best to meet your deadline (we don't miss many of them), and we'll let you know exactly what we need from you - and when - in order to hit your objective.

## Data Onboarding Phases & Tasks

The onboarding process has six phases, as outlined below. Some of these phases overlap and can occur concurrently to reduce the duration of onboarding. Furthermore, once your product subscriptions are activated you are able to use the product(s) immediately to complete various setup & configuration tasks while your general ledger data is being uploaded and mapped.

## Phase 1: Discover

The Discover phase is the initial period when you and ClearGov develop a shared understanding of your goals, specific data requirements & structure, budget cycle timeline, and onboarding plan. Depending upon schedules and availability, the Discover phase - in conjunction with the Prepare phase - usually lasts 2 to 4 weeks, starting when you sign the ClearGov service order and your Solutions Advisor connects you with your Implementation Manager.

The key objectives during the Discover phase include:

- **Share Goals:** During the Kickoff call, your Implementation Manager will review and verify the goals you discussed with the Solutions Advisor during the sales process.
- **Confirm Key Milestones & Dates:** This information will be used as input to the onboarding project plan and to ensure that everyone has common expectations.
- **Define Launch Requirements:** The Implementation Manager will guide you through exactly what needs to be completed prior to launching ClearGov applications.

Task	Responsibility	Notes
Product subscription activation	ClearGov	ClearGov will activate your subscription in accordance with the Start Date listed in your Service Order. ClearGov will create your Client Admin user, who can then access the platform and add additional (unlimited) users as necessary.
Kickoff & Data Discovery calls	ClearGov & Client	<p>The IM will schedule two separate 30 - 60 minute Zoom sessions with your team.</p> <p>The first call is to discuss key objectives and the timeline for onboarding. Your Primary Contact along with anyone else who would like to be involved should attend this meeting.</p> <p>The second is with a ClearGov Sr. Data Advisor to understand your financial data and collect information for categorizing that data. Your Primary Contact, Data Exporter, and Data Reviewer should attend this meeting.</p>
Complete Implementation Worksheet	ClearGov & Client	The IM will share a worksheet with a few questions to help us better understand your specific needs and timeline.
Assemble teams and resources	ClearGov & Client	Identify and assemble the necessary individuals - on both teams - to participate in onboarding.
Create project plan with timeline	ClearGov	The IM will develop the timeline and project plans and will review these with your Primary Contact.

## Phase 2: Prepare

The Prepare phase focuses mainly on helping ClearGov understand how you categorize your financial data and what changes may be necessary in order to display data the way you prefer within the ClearGov platform. During the Prepare phase, we will ask you to export financial data from your ERP or accounting system and provide information on your account code structure.

Task	Responsibility	Notes
Data Onboarding learning path	Client	We will share material to help you understand the ClearGov data onboarding requirements, as well as how certain choices will affect how your data can be displayed within the ClearGov platform.

Scope data implementation	ClearGov	We will ask you to verify how many years of historical data you wish to include in the platform along with which budget and actual versions you want to onboard.
Export Financial Data	Client	We will ask you to export financial data from your ERP / accounting system, and we will provide data format requirements.
Provide mapping information	Client	We will ask you to provide guidance about how to categorize line items based on the structure of your Account IDs, i.e. help us understand your Account ID segment codes.
Review and clarify data	ClearGov	ClearGov will review your data files let you know if we have clarifying questions.

### Phase 3: Map & Review

**ClearGov offers a full-service data onboarding process** that includes formatting, uploading, and mapping your financial (i.e. general ledger revenue and expense) data. This is the most important step of the onboarding process because that data is what enables the full use of our budgeting applications. The Sr. Data Advisor will complete the onboarding work while relying on you to provide a complete set of data files and your feedback along the way. We will need you to attend a few calls, review the mapping and provide timely feedback. It is our goal to make sure your financial data is presented through the ClearGov applications in the way you want.

Task	Responsibility	Notes
Upload and map financial data	ClearGov	ClearGov <b>full-service data onboarding</b> includes formatting and uploading your financial (revenue and expense) data and mapping each line item into categories such as fund, department, revenue source, objects, etc.
Review initial mapping	ClearGov & Client	We will review your initial mapping in a Mapping Review call and develop a strategy for you to provide feedback.
Provide feedback and iterate initial mapping	ClearGov & Client	If necessary, we will create a mapping feedback form for you to fill out and return to us. We will make mapping revisions based on your feedback.
Review mapping in-product	ClearGov & Client	We will review how data flows into key product areas and how you can change how your data looks using product settings. If no initial mapping revisions are required, this process can happen in the initial Mapping Review call.
Product-specific settings	ClearGov & Client	During the in-product review, we will discuss how specific product settings can impact the presentation of your data, e.g. Digital Budget Book best practices for creating department pages with a consistent look.

### Phase 4: Train & Configure

Administrators can begin learning how to use ClearGov as well as configure application settings while your data is being mapped. We have developed comprehensive courses that provide you with step-by-step instructions on how to configure ClearGov. Your IM will recommend a custom learning path based on the products you have purchased.

Task	Responsibility	Notes
Administrators & editors begin learning path and	ClearGov & Client	Your IM will recommend and enroll you in ClearGov Academy courses to help you meet your goals. Courses are broken down into a variety of product-specific educational

explore help resources		elements (e.g. videos, articles, quizzes) for easy consumption. Login to ClearGov Academy and begin your learning path, and log in to ClearGov and explore our Support Center resources.
Admin & Editor Workshops	ClearGov & Client	Schedule and complete product workshops, as required. (See note below for additional details.) This is custom, instructor led training, so please come prepared with specific workflow questions.
Configure applications	Client	Complete configurations in selected applications, including adding non-general ledger data, e.g. capital requests and employee information. See below for an outline of application-specific configurations that you can utilize to customize your ClearGov experience.  Your IM will provide you with guidance and best practices on how to utilize these configurations.
Add users to the system	Client	In the User Management application, add all potential users to the system. Adding all users here makes it easy to select the appropriate people when it comes time to request budget input and review from your team.

### ClearGov Workshops Overview

ClearGov's products are designed to be easy to use and our learning resources are robust. As a result, you may not need a Workshop for all products. If you want one, here are our guidelines:

- ClearGov will provide a Workshop for each product in your subscription.
- ClearGov Workshops may be attended by both Administrators and Editors.
- ClearGov Workshops are designed to answer your specific questions about how to use ClearGov's solutions to meet your specific needs. Therefore, it is **highly recommended that you complete the ClearGov Academy courses prior to attending a ClearGov Workshop.**
- All Workshops are recorded for your ongoing reference and team access.

### Phase 5: Promote & Educate

ClearGov products are built to foster collaboration during the budget development process. So, we want to make sure your entire team knows how to get the most from our platform.

Task	Responsibility	Notes
Introduce ClearGov to colleagues	ClearGov & Client	Your IM will work with you to customize materials (email messaging and supporting materials) to send to key stakeholders in your organization.
Department Heads complete learning paths	Client	Your IM will recommend ClearGov Academy courses for your Department Heads and other users of ClearGov based on the products included in your subscription. Your IM will also recommend other resources available through our learning center to ensure your Department Heads are set up for success with ClearGov.
Department Head Workshop	ClearGov & Client	Schedule and complete product workshops, as required. (See note above for additional details.) This is custom, instructor led training, so please come prepared with specific workflow questions.

### Phase 6: Ready to Go

With your onboarding process complete, the City team will be well-prepared to build and present your budget. At this point, your Implementation Manager will introduce your ClearGov Client Success Team, including your Client Success Manager, who will provide ongoing support.

Task	Responsibility	Notes
Client Success Manager assigned	ClearGov	ClearGov will assign a dedicated Client Success Manager (CSM). Your CSM will become your primary point of contact to provide coaching, share best practices, and ensure continued success with your ClearGov platform.
Post-Onboarding Review call	ClearGov & Client	Your IM will coordinate a call with your new CSM and your Primary Contact to do a final review of any outstanding onboarding tasks as well as to gather your feedback to highlight if any part of the process could have been executed better.
Communicate Support & Data Request process	ClearGov	Your IM will provide instructions on how to contact our Support Team if you have questions or run into a technical issue as well as instructions on how to submit data uploads or modification requests to the Data Team.

## Application-Specific Configuration

Below is a summary of the key elements that can be configured by the Client for each applicable ClearGov product. Product configuration is your opportunity to customize the ClearGov application to your specific needs and preferences. We have done our best to make each process as intuitive as possible, and we'll be there to show you how, if you have questions.

### Operational Budgeting

- **Contributors:** Assign budget categories and line items to applicable department heads to kick-off your annual budget request process.
- **Reviewers:** Assign and give review access to key stakeholders, i.e. board members, finance committee, etc.

### Personnel Budgeting

- **Data Model Manager:** To create an accurate personnel budget, you will need to enter key data into the Personnel Budgeting Data Model. NOTE: This is different from the financial data that ClearGov will onboard and map for you. The recommended configuration process includes:
  - **Units:** Add Units to group your employees. Units are often affiliated with a union or collective bargaining unit.
  - **Wage Schedules:** Establish Wage Schedules to account for all job types, unit affiliation, salaries, etc.
  - **Additional Pay & Benefits:** Add Additional Pay and Benefits details, such as healthcare, overtime, etc. for each job type.
- **Employees:** Once the Data Model has been configured, you can import specific employee information - both for existing employees and planned hires.
- **Contributors:** Assign individual users to the Personnel Budgeting product to enable them to submit Personnel Requests.

### Capital Budgeting

- **Capital Request Forms:** You can customize the existing ClearGov capital request templates and/or create your own.
- **Scorecard Settings:** You can modify the default Capital Budgeting scorecard settings to help you prioritize capital projects.
- **Contributors:** Assign individual users to the Capital Budgeting product to enable them to submit Capital Requests.

### Digital Budget Book

- **Budget Book Design:** Utilize the point-and-click Digital Budget Book Settings to configure the look and feel of your budget book to meet your needs and preferences.

- **Contributors:** Assign specific budget book sections to contributors for collaboration and editing.

## Transparency

- **Transparency Center Design:** Customize your Transparency Center look and feel by uploading a background image, adding your logo/seal, etc.
- **Department Dashboards:** Create and configure key performance metric dashboards for any applicable department(s).
- **Project Pages:** Create and configure project pages and provide project updates, as necessary.

## Data Requirements

ClearGov's Onboarding process is focused on getting your most complex data up and running on the ClearGov platform. In a nutshell, this means your financial data (i.e. general ledger, assets, liabilities, expenses, revenue, etc.) - both current and historical information. This data should be readily exportable from any accounting/ERP system. We have partnered with some vendors to include an "Export to ClearGov" button in their solutions and for some others we can provide detailed export instructions. Your IM will let you know what is available based on the accounting/ERP system you use. Your IM will also provide you with a more detailed document explaining data requirements. The highlights are outlined below.

### Data Onboarding Requirements by Product

Product	Chart of Accounts	Revenue & Expenditure Data		Checkbook Detail
		Actual	Budgeted	
Operational Budgeting	✓	✓	✓	N/A
Personnel Budgeting	✓	N/A	N/A	N/A
Capital Budgeting	✓	N/A	N/A	N/A
Digital Budget Book	✓	✓	✓	N/A
Transparency	✓	✓	✓	✓

### Data Onboarding Detail

#### Actual Revenues, Expenditures, Assets, Liabilities, Equities, and Cash

- The majority of clients sent us 4 to 6 years, however, there is no limit.
- By providing more years, trend charts will be more robust.
- Current FY budget data is used as the basis to create the next FY budget.

#### Budgeted Revenue & Expenditures

- Current and upcoming
- Past years to display budget-to-actuals (optional)

#### Check Level Detail (ClearGov Transparency Only, Optional)

- If you wish to use the Open Checkbook feature in ClearGov Transparency
- Your data must include check-level detail for the most recent fiscal year with as much historical data as you prefer

#### Line Item Detail File(s)

- Line-item level revenue, expense, asset, equity, and liability data. Depending on which accounting system you use, all years may be exported in one file or there may be a file created for each year.



- Each line item should include full account number, account description, fund and dollar amount. We will also need to know the associated fiscal year and if the line item is tied to revenue or expense.
- Depending upon which accounting system you're using, this is often referred to as the Trial Balance Report; Account Inquiry Report; or Budget-to-Actual Report.

#### Account Number Key

- This is simply an explanation of your account number structure.
- An account number is made up of segments and for each segment we need to know its purpose (i.e. whether it refers to a fund, a department, an object, etc.).
- Most accounting systems enable you to run a report to generate this information. It's often called a Segment Report or Chart of Accounts. If yours does not, just let us know. The ClearGov data team has successfully uploaded data for hundreds of clients and will work with you to determine the best options.

#### How much data should we provide?

In short, it depends on which product(s) you plan to use:

- **Operational Budgeting:** Should provide budgeted data for the current fiscal year and any historical budgeted/actual data you would like to be able to view/compare when you are building your next budget.
- **Digital Budget Book:** Should provide budgeted and actual data for any fiscal year that you wish to present in your digital budget, typically 3-5 years.
- **Transparency:** Provide any budgeted and actual data for fiscal years that you wish to present within your Transparency profile. Generally, we recommend presenting at least 4 years of data to be able to show trend analysis over time, but we can upload as many years as you provide.

## Implementation FAQs

### Do we need to dedicate resources for ClearGov implementation?

Ideally, we would like to have one point person on your end with whom we can coordinate logistics. We generally require no more than a few hours of that person's time for the entire setup/onboarding process. Typically, that same person is responsible for delivering regular data updates (usually quarterly), which requires only a few minutes of their time once per quarter. (See Project Management section for more details.)

### How much effort is required to import our data?

During implementation, your Sr. Solutions Advisor will upload your financial data. Post-implementation you have two choices when it comes to updating your financial data. You may update your actuals as often as you like using our financials application or you can submit a request to our data update team.



ClearGov solutions are designed to be intuitive and easy-to-use. With that said, ClearGov's training materials and support channels are designed to ensure that you and your team can successfully launch, adopt and optimize the value you receive from the ClearGov platform. We will share how to accomplish tasks, key insights and best practices.



*"The ClearGov client success team has been incredible — patient, understanding, and responsive — every step of the way."*

**Jodi Cuneo, CGA**  
Town Accountant  
Walpole, MA

## Training

For starters, we have developed comprehensive courses that provide you with step-by-step instructions on how to configure and use ClearGov. Your Implementation Manager (IM) will recommend and enroll you and your team in ClearGov Academy courses to help meet your goals. Courses are broken down into a variety of product-specific educational elements (e.g. videos, articles, quizzes) for easy consumption.

## ClearGov Workshops

In addition, instructor led training is available in workshop format. ClearGov Workshops are designed to answer your specific questions about how to use ClearGov's solutions to meet your specific needs. Therefore, it is highly recommended that Workshop Attendees complete the ClearGov Academy courses prior to attending a ClearGov Workshop. ClearGov will provide a remotely-delivered Workshop for each product in your subscription. ClearGov Workshops may be attended by both Administrators/Editors and Department Heads/Contributors. All Workshops are recorded for future reference and to train new hires.

## Support Center

All ClearGov users have access to a frequently updated online Support Center filled with hundreds of how-to articles, video tutorials and information sheets. The ClearGov Support Center is easy to navigate and has a robust search engine to quickly find help on a specific topic.

## Client Success Manager

When the onboarding process is complete, the IM will introduce you to your Client Success Manager (CSM). Your CSM is available by phone and email and will work with you to get the most out of ClearGov's platform. CSMs are generally available 9:00AM to 5:00PM, Monday through Friday (excluding holidays). Your CSM will inform you of their specific availability. Our CSMs are committed to responding to all inquiries within one business day, and in most cases, you will receive a same-day response.

## ClearGov Support & Data Team

For questions on how to use ClearGov or to report a technical issue, you will be able to reach a Support Specialist via [support@cleargov.com](mailto:support@cleargov.com) during business hours (Monday through Friday, 8:00AM to 8:00PM Eastern). Our Support Team is committed to responding to all inquiries within one business day, and in most cases, you will receive a same-day response.

For data updates, you can update your own statistics through our financials application or you can submit a request to our data team via this [request form](#). Our standard lead time to complete an update is five business days. However, if you need an update completed sooner to meet a deadline, just let us know. Straightforward uploads or changes often are completed within one or two business days.

## Product Enhancement Requests

We absolutely love hearing from our Customers - especially when they have ideas that would make our products better. In fact, we meet weekly to go over all the feedback we've received to provide key input to our product roadmap. Many of the applications and features in ClearGov's solution are the direct result of client feedback. When you have a request for a product enhancement, please submit your idea(s) to [support@cleargov.com](mailto:support@cleargov.com) or inform your CSM and they will bring it up at our weekly meeting. We prioritize product enhancements primarily based on the number of clients who are requesting similar functionality, so we can't guarantee that your ideas will go to the top of the list, but we promise that we'll always listen, and we work hard to make 100% of our customers happy.

# Pricing Information

Our pricing model matches our products - simple, straightforward and built for local governments.

## Setup Fee:

- A **one-time investment** that covers setup, activation, data onboarding and initial training — everything you need to get launched.

## Solution Subscription:

- A flat **annual investment** covers unlimited access and usage of your ClearGov solution and includes unlimited support from your dedicated Client Success Manager.

That's it. We don't charge extra for seat licenses or updates or ongoing support or professional services or anything else, so there are absolutely no hidden fees. See the table below for a complete breakdown of what's included.

Setup Service Fees (One time investment)	
<b>Setup Fee: Includes</b> - Full activation and setup; Data onboarding; Client training	<b>\$13,500.00</b>
<b>Setup Bundle Discount:</b>	<b>(\$4,725.00)</b>
<b>Total Setup Service Fees</b>	<b>\$8,775.00</b>

Annual Subscription Service Fees (Annual investment)	
<b>ClearGov Operational Budgeting</b>	<b>\$14,100.00</b>
<b>ClearGov Personnel Budgeting</b>	<b>\$12,800.00</b>
<b>ClearGov Capital Budgeting</b>	<b>\$10,400.00</b>
<b>ClearGov Digital Budget Book</b>	<b>\$8,600.00</b>
<b>ClearGov Transparency</b>	<b>\$7,700.00</b>
<b>Bundle Discount</b>	<b>(\$23,600.00)</b>
<b>Total Annual Subscription Service Fees</b>	<b>\$30,000.00</b>

## Annual Rate Increases

ClearGov is open, consistent and transparent with annual rate increases that are included in all ClearGov Service Orders, as follows:

- **One-Year Subscriptions:** Annual subscription fee shall increase at a rate of 6% per annum after the initial year.
- **Multi-Year Agreement:** Annual subscription fee shall increase at a rate of 3% per annum for up to three (3) years and shall increase at a rate of 6% per annum thereafter.



*“I’ve enjoyed working with ClearGov. I really am impressed with how the products have been built. It’s amazing that they know very well what we need. Not many do.”*

Will Fuentes, CPFO, MBA  
Finance Director  
**Campbell, CA**

## RESOLUTION

R24-53

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO ACCEPT THE PROPOSAL OF CLEARGOV IN THE AMOUNT OF THIRTY-ONE THOUSAND TWO HUNDRED SEVENTY-FIVE DOLLARS (\$31,275) FOR THE PURCHASE OF A BUDGETING SOFTWARE SUBSCRIPTION

WHEREAS, requests for information for budgeting software subscriptions were solicited through the *St. Louis Countian*, the City's website, and direct outreach to vendors; and

WHEREAS, four proposals were received and evaluated by staff; and

WHEREAS, ClearGov's proposal was determined to be the most suitable for the City's needs, offering ease of management, a public transparency portal, unlimited users, and budget book creation assistance; and

WHEREAS, ClearGov's proposal aligns with the budgeted item for budgeting software in the 2024-2025 fiscal year budget.

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

The City Manager is hereby authorized to retain the services of ClearGov for the purposes of budgeting software subscription, implementation, configuration, training services, and ongoing support at a cost of thirty-one thousand two hundred seventy-five dollars (\$31,275) for the 2024-2025 fiscal year.

Passed this 10th day of September, 2024

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Barry Greenberg, Mayor

Attest:

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Tanya Bohlken, Deputy City Clerk

Approved this 10th day of September, 2024

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Barry Greenberg, Mayor

Attest:

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Tanya Bohlken, Deputy City Clerk

# Memorandum



**To:** Mayor and City Council  
**From:** Amber Withycombe, City Manager  
**Date:** September 3, 2024  
**Re:** **Central Core Fire Training Center Contract with Archimages, Inc.**

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This memo is to provide context for the enclosed resolution, which authorizes the ratification of a contract between the Central Core Fire Training Commission and Archimages, Inc. for architectural, structural engineering, and mechanical engineering services related to the Fire Training Facility Project.

The City of Maplewood joined the Central Core Fire Training Commission as an equal partner with the Cities of Brentwood, Clayton, and Richmond Heights through Ordinance No. 6041, passed on April 9, 2024. This partnership aims to enhance public safety training services for member municipalities.

The Commission has selected Archimages, Inc. to provide professional services for the Fire Training Facility Project. The contract amount is \$114,200.

I'm pleased to report that the City is meeting its budget targets for this project:

Fiscal Year 2024-2025:

- Total project cost: \$713,009
- Maplewood's portion: \$178,252
- Budgeted amount: \$179,973 Our contribution is \$1,721 under budget for FY25.

Fiscal Year 2025-2026:

- Total project cost: \$1,132,461
- Maplewood's portion: \$283,115
- Budgeted amount: \$282,043 Our contribution is \$1,072 over budget for FY26, which is a minimal variance of less than 0.4%.

Given that we are closely aligned with our budget projections and the importance of this project for enhancing our fire training capabilities, I recommend approval of the resolution to ratify the contract with Archimages, Inc.

Please let me know if you have any questions or need additional information.

## Enclosures

Project Cash Flow Projections  
Archimages Contract



## Central Core Fire Training Center - Potential Cash Flow Projection

8/29/2024

		Procurement/ Design/ Permitting											
Total		2024											
		January	February	March	April	May	June	July	August	September	October	November	December
Professional Services/ Permits	\$ 112,164							Start	\$ 8,500	\$ 22,666	\$ 35,166	\$ 22,666	\$ 23,166
		Procurement/ Design/ Permitting			Bid Procurement of GC			GC Onsite Work/ Tower Installation					
		Bid Tower											
		2025											
		January	February	March	April	May	June	July	August	September	October	November	December
Professional Services/ Permits	\$ 142,956	\$ 22,666	\$ 22,666	\$ 23,262	\$ 8,262	\$ 8,262	\$ 8,262	\$ 8,262	\$ 8,262	\$ 8,262	\$ 8,262	\$ 8,262	\$ 8,262
Construction/ Contingency	\$ 1,130,519	\$ -	\$ -	\$ 450,331	\$ -	\$ -	\$ 57,134	\$ 57,134	\$ 113,184	\$ 113,184	\$ 113,184	\$ 113,184	\$ 113,184
		Construction											
		2026											
		January	February	March	April	May	June	July	August	September	October	November	December
Professional Services/ Permits	\$ 9,500	\$ 4,750	\$ 4,750										
Construction/ Contingency	\$ 450,331	\$ 360,264.80	\$ 90,066.20	\$ -									
Total		\$ 1,845,470											
BUDGET		\$ 1,877,365											
		\$ (31,895)											





# AIA® Document B101® – 2017

## Standard Form of Agreement Between Owner and Architect

**AGREEMENT** made as of the Twenty-eight day of August in the year Two-thousand, twenty-four

*(In words, indicate day, month and year.)*

**BETWEEN** the Architect's client identified as the Owner:  
*(Name, legal status, address and other information)*

Central Core Fire Training Center Commission  
10 N. Bemiston Avenue  
Clayton, MO 63105

and the Architect:  
*(Name, legal status, address and other information)*

Archimages, Inc.  
143 W. Clinton Place  
St. Louis, MO 63122  
314-965-7445

for the following Project:  
*(Name, location and detailed description)*

Fire Training Facility Project  
4224 Carr Lane Court  
St. Louis, MO 63119

The Owner and Architect agree as follows.

### ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

TABLE OF ARTICLES

1	INITIAL INFORMATION
2	ARCHITECT’S RESPONSIBILITIES
3	SCOPE OF ARCHITECT’S BASIC SERVICES
4	SUPPLEMENTAL AND ADDITIONAL SERVICES
5	OWNER’S RESPONSIBILITIES
6	COST OF THE WORK
7	COPYRIGHTS AND LICENSES
8	CLAIMS AND DISPUTES
9	TERMINATION OR SUSPENSION
10	MISCELLANEOUS PROVISIONS
11	COMPENSATION
12	SPECIAL TERMS AND CONDITIONS
13	SCOPE OF THE AGREEMENT

ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1.  
*(For each item in this section, insert the information or a statement such as "not applicable" or "unknown at time of execution.")*

§ 1.1.1 The Owner’s program for the Project:  
*(Insert the Owner’s program, identify documentation that establishes the Owner’s program, or state the manner in which the program will be developed.)*

Total Program Budget is One-million, eight-hundred, seventy-six thousand dollars (\$ 1,876,000.00). (hereinafter TPB)

The Cost of Work is Four-hundred, eighty thousand dollars (\$ 480,000.00). (hereinafter COW).

The Total Program Budget (TPB) and Cost of Work (COW) for this Project, or designated portion thereof, may be modified in writing by the Owner only in the form of a Design Adjustment.

§ 1.1.2 The Project’s physical characteristics:  
*(Identify or describe pertinent information about the Project’s physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)*

Refer to Request For Qualification’s issued June 14, 2024 with exhibits.

§ 1.1.3 The Owner’s budget for the Cost of the Work, as defined in Section 6.1:  
*(Provide total and, if known, a line item breakdown.)*

See 1.1.1 for Cost of Work.

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

.1 Design phase milestone dates, if any:

- |                     |   |
|---------------------|---|
| • August 2024       | Anticipated Approval of Firm's Contract |
| • September 2024    | Design Phase                            |
| • October 2024      | Design Review and Estimating            |
| • November/Dec 2024 | Construction Documents 90% Set          |
| • January 2025      | Permit and Constructability Review      |
| • February 2025     | Issue for Bid                           |
| • March 2025        | Bidding and Negotiation                 |

.2 Construction commencement date:

- |              |   |
|--------------|---|
| • April 2025 | Construction Negotiation, Contract, and Notice to Proceed |
|--------------|---|

.3 Substantial Completion date or dates:

- |               |                                     |
|---------------|-------------------------------------|
| • August 2025 | Construction Substantial Completion |
|---------------|-------------------------------------|

.4 Other milestone dates:

- |                  |                                    |
|------------------|------------------------------------|
| • September 2025 | Construction Final Completion      |
| • August 2026    | 11-month Warranty Site Observation |
| • September 2026 | Warranty Period is Complete        |

§ 1.1.5 The Owner intends the following procurement and delivery method for the Project:

*(Identify method such as competitive bid or negotiated contract, as well as any requirements for accelerated or fast-track design and construction, multiple bid packages, or phased construction.)*

Design-bid-build, with stipulated sum contract.

§ 1.1.6 The Owner's anticipated Sustainable Objective for the Project:

*(Identify and describe the Owner's Sustainable Objective for the Project, if any.)*

§ 1.1.6.1 If the Owner identifies a Sustainable Objective, the Owner and Architect shall complete and incorporate AIA Document E204™–2017, Sustainable Projects Exhibit, into this Agreement to define the terms, conditions and services related to the Owner's Sustainable Objective. If E204–2017 is incorporated into this agreement, the Owner and Architect shall incorporate the completed E204–2017 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective.

§ 1.1.7 The Owner identifies the following representative in accordance with Section 5.3:

*(List name, address, and other contact information.)*

NAVIGATE Building Solutions  
8419 Manchester Road  
Brentwood MO 63144  
Lance Tucker, [lance@navigatebuildingsolutions.com](mailto:lance@navigatebuildingsolutions.com), 314-376-9039

The Owner's Representative for the Project is NAVIGATE Building Solutions. NAVIGATE's Project Representative is Joe Sweitzer. Architect shall direct all communication to the Owner through NAVIGATE and shall take direction

from NAVIGATE on behalf of the Owner, provided that only the Owner may agree to any Modifications to this Agreement, including adjustments to Architect's compensation for the Project.

Jason Hildebrandt, Training Chief with Central Core Fire Training Center Commission may agree to any Modifications to this Agreement.

§ 1.1.8 The persons or entities, in addition to the Owner's representative, who are required to review the Architect's submittals to the Owner are as follows:

*(List name, address, and other contact information.)*

Central Core Fire Training Center Commission Training Chief and assigned staff

§ 1.1.9 The Owner shall retain the following consultants and contractors:

*(List name, legal status, address, and other contact information.)*

.1 Geotechnical Engineer:

TBD

.3 Other, if any:

*(List any other consultants and contractors retained by the Owner.)*

Materials testing and special inspection agent. Firm is TBD.

Survey by Metron Surveying.

§ 1.1.10 The Architect identifies the following representative in accordance with Section 2.3:

*(List name, address, and other contact information.)*

Roy A. Mangan, Principal  
Archimages, Inc.  
143 W. Clinton Place  
St. Louis, MO 63122  
rmangan@archimages-stl.com  
(314) 807-9584

§ 1.1.11 The Architect shall retain the consultants identified in Sections 1.1.11.1 and 1.1.11.2:

*(List name, legal status, address, and other contact information.)*

§ 1.1.11.1 Consultants retained under Basic Services:

.1 Structural Engineer:

kpff  
1630 Des Peres Road, Suite 100  
St. Louis, MO 63131

.2 Mechanical Engineer:

Horner & Shifrin  
401 S. 18<sup>th</sup> Street, Suite 400  
St. Louis, MO 63103

Init.

**.3 Electrical Engineer:**

Horner & Shifrin  
401 S. 18<sup>th</sup> Street, Suite 400  
St. Louis, MO 63103

**.4 Civil Engineer:**

Civil Engineering Design Consultants (CEDC), Inc.  
10820 Sunset Office Drive, Suite 200  
St. Louis, MO 63127  
314-729-1400; 314-729-1404 fax

**§ 1.1.11.2 Consultants retained under Supplemental Services:**

**§ 1.1.12 Other Initial Information on which the Agreement is based:**

**§ 1.2** The Owner and Architect may rely on the Initial Information. Both parties, however, recognize that the Initial Information may materially change and, in that event, the Owner and the Architect shall appropriately adjust the Architect's services, schedule for the Architect's services, and the Architect's compensation. The Owner shall adjust the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

**§ 1.3** The parties shall agree upon protocols governing the transmission and use of Instruments of Service or any other information or documentation in digital form. The parties will use AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, to establish the protocols for the development, use, transmission, and exchange of digital data.

**§ 1.3.1** Any use of, or reliance on, all or a portion of a building information model without agreement to protocols governing the use of, and reliance on, the information contained in the model and without having those protocols set forth in AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, and the requisite AIA Document G202™–2013, Project Building Information Modeling Protocol Form, shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

**ARTICLE 2 ARCHITECT'S RESPONSIBILITIES**

**§ 2.1** The Architect shall provide professional services as set forth in this Agreement. The Architect represents that it is properly licensed in the jurisdiction where the Project is located to provide the services required by this Agreement, or shall cause such services to be performed by appropriately licensed design professionals.

**§ 2.2** The Architect shall perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project.

§ 2.3 The Architect shall identify a representative authorized to act on behalf of the Architect with respect to the Project.

§ 2.4 Except with the Owner's knowledge and consent, the Architect shall not engage in any activity, or accept any employment, interest or contribution that would reasonably appear to compromise the Architect's professional judgment with respect to this Project.

## § 2.5 Insurance

2.5.1 Architect shall purchase and maintain during the life of this agreement, at its expense, insurance coverage as required in this Section for the term of this Agreement. Said insurance shall be written by a company or companies licensed to do business in the State of Missouri and satisfactory to the Owner Representative. The failure to purchase and maintain the minimum insurance required herein shall constitute a material breach of this Agreement upon which the Owner may immediately terminate or suspend this Agreement. Compliance with the insurance requirements set forth in this Section to purchase and maintain insurance shall not in any manner limit or qualify the liability and obligations otherwise assumed by the Architect in the written contract/agreement. Architect shall furnish any or all insurance certificates to the Owner, as requested by the Owner. Insurance Companies must be rated a minimum "A-" by the Best's Key Rating Guide's latest edition.

2.5.2 The Architect shall purchase and maintain during the life of this agreement insurance of the following types of coverage and limits of liability through primary or primary and excess policies:

2.5.2.1 Commercial General Liability (CGL) with limits of insurance of not less than \$1,000,000 each occurrence and \$2,000,000 Annual Aggregate.

a. If the CGL coverage contains a General Aggregate Limit, such General Aggregate shall apply separately to each project.

b. CGL coverage shall be written on ISO Occurrence form CG00 01 0413 (or a substitute form providing equivalent coverage) and shall cover liability caused in whole or in part by premises, operations, independent consultants, products-completed operations, and personal and advertising injury.

c. Owner, the City entities participatory to the Owner organization, and all other parties required by the contract shall be included as additional insured's on the CGL. This insurance for the additional insured shall be as broad as the insurance for the named insured Architect. It shall apply as Primary and non-contributory insurance before any other insurance or self-insurance, including any deductible, maintained by, or provided to, the additional insured.

d. Architect shall maintain CGL coverage for itself and all additional insured's for the duration of the project and maintain Completed Operations coverage for itself and each additional insured for at least 3 years after completion of work.

2.5.2.2 Automobile Liability with limits of at least \$1,000,000 each accident.

a. Business Auto coverage must include coverage for liability arising out of all owned, leased, hired and non owned automobiles.

b. Owner shall be included as additional insured on the auto liability policy.

2.5.2.3. Workers Compensation and Employers Liability limit of at least \$1,000,000 each accident, \$1,000,000 for bodily injury by accident, and \$1,000,000 each employee for injury by disease.

2.5.2.4. Professional Liability Insurance: Architect shall purchase and maintain insurance with a limit of \$3,000,000 for each claim and \$3,000,000 in the aggregate.

2.5.2.5 An umbrella policy is in effect that provides an additional \$10,000,000 for each occurrence within Commercial Liability, Automobile Liability, and Workers Compensation. This policy provides \$10,000,000 in aggregate for Commercial Liability, Automobile Liability, and Workers Compensation.

*(Paragraphs deleted)*

**§ 2.5.3 Additional Insured Obligations.** To the fullest extent permitted by law, the Architect shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability to include the Owner as an additional insured for claims caused in whole or in part by the Architect's negligent acts or omissions. The additional insured coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

**§ 2.5.4** Prior to commencing any work or services under this Contract, Architect shall furnish the Owner with Certificate(s) of Insurance, and formal endorsements, issued by Architect's insurer(s) as evidence that policies are placed with acceptable insurers as specified herein and provide the required coverages, conditions, and limits of coverage and that such coverage and provisions are in full force and effect.

The Owner, its agents, representatives, officers, directors, officials and employees and NAVIGATE Building Solutions shall be named an Additional Insured under the following policies:

- i. Commercial General Liability
- ii. Auto Liability
- iii. Excess Liability - Follow Form to underlying insurance.
- iv. Architect's insurance shall be primary insurance as respects performance of subject contract.
- v. All policies, except Professional Liability insurance, waive rights of recovery (subrogation) against the Owner, its agents, representatives, officers, directors, officials and employees and NAVIGATE Building Solutions for any claims arising out of work or services performed by Architect under this Contract.

**2.5.5** Insurance Endorsement shall cite a 30-day advance notice of cancellation provision. If ACORD Certificate of Insurance form is used, the phrases in the cancellation provision "endeavor to" and "but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives" shall be deleted. Certificate forms other than ACORD form shall have similar restrictive language deleted.

*(Paragraph deleted)*

**§ 2.5.6** All policies, endorsements, and insurance related correspondence shall be given to Owner, Attn: Central Core Fire Training Center Commission, 10 North Bemiston Avenue., Clayton, MO 63105.

*(Paragraphs deleted)*

**§ 2.6** The Architect is responsible for the coordination of all drawings and other design documents relating to the Architect's project design, regardless of whether such drawings and documents are prepared by the Architect or by the Architect's consultants. If preliminary or design development work has been performed by others, the Architect is nevertheless fully responsible for and accepts full responsibility for such earlier work when the Architect performs subsequent phases of the Basic Services, as fully as if the preliminary, schematic, and design development work had been performed by the Architect itself. The Architect is responsible for coordination and internal checking of all design documents and for the accuracy of all dimensional, layout and specified information contained therein, as fully as if each document were prepared by the Architect. The Architect is responsible for the completeness and accuracy of all documents, including drawings and specifications, submitted by or through the Architect and for their compliance with all applicable codes, ordinances, regulations, laws and statutes.

**§ 2.7** The Architect must prepare drawings, specifications and other documents necessary so that the construction contract bid from a responsive, responsible bidding contractor will be within the COW. The Architect shall acknowledge and agree that the project can be designed and constructed by a construction contract within the COW at each Design Phase submittal and each interim, revision or subsequent design submittal of the Architect to the Owner, at which time the Architect must make the following certification in writing, and which will be implied if not expressly stated:

"In my/our professional opinion, the plans, drawings, specifications, and other documents submitted herewith, have been: (a) prepared in accordance with the architectural Services Agreement; (b) are in compliance with appropriate codes and standards; (c) fulfill the Agreement requirements and (d) the work indicated by them may be purchased by the Owner in a construction contract or contracts, the total price of which will not exceed the COW as indicated in the COW Amendment and may be constructed completely within the COW."

§ 2.8 Mechanical and electrical engineering shall include coordinating the application process and providing energy modeling as needed to achieve cost beneficial utility (Ameren/Spire/MO Economic Development etc.) incentives and grants.

### ARTICLE 3 SCOPE OF ARCHITECT'S BASIC SERVICES

§ 3.1 The Architect's Basic Services consist of those described in this Article 3 and include usual and customary structural, mechanical, and electrical engineering services. Services not set forth in this Article 3 are Supplemental or Additional Services.

The Architect, in consideration of the Fee specified hereinafter, conveys and agrees to perform, in connection with this Project, with the assistance of competent registered professional staff and/or sub consultants including but not limited to the disciplines below, and any others as necessary to complete the professional services as detailed herein or in any additional contract Attachments/Exhibits:

- i. Architectural Design
- ii. Civil Engineering.
  - i. It is understood that Sanitary Sewer system connections are not located on site and would require offsite improvements if required and depending on Alternates above selected. The design team has included limited time to further investigate this issue by assisting in a meeting with MSD to better understand requirements should this be required.
  - ii. Should offsite improvements be required by review agencies, a separate proposal shall be submitted at that time for the scope of work required.
  - iii. Substantial design changes to plans by the Client or Owner after design documents have been completed and submitted for review by agencies will be billed on a time & expense basis or a separate proposal can be submitted for the additional scope of work.
  - iv. Hydraulic design of fire loop systems and/or hydrant design shall be by others.
- iii. Survey not in scope, will be provided by Owner.
- iv. Structural Engineering
- v. Mechanical Engineering
- vi. Plumbing Engineering
- vii. Electrical Engineering
- viii. Low Voltage may include basic WIFI coverage for Pavilion (Alt 1) or PEMB (Alt 3)
- ix. Furniture, Fixtures, and Equipment will be OFOI or OFCI.
- x. Signage Design for exterior gate entrance and code minimum associated with Alternates 1, 2, or 3. Sign at entrance gate text will be provided by Owner and include reference to facility name, address, Owner, and donor recognition.
- xi. Public Agency Interface: All pre-planning required for AHJ Approvals and permitting.



- xii. Code Analysis: Overall building and life safety code reviews to be conducted by all disciplines. All meetings with Authorities Having Jurisdiction (AHJ's) to confirm code interpretations and design assumptions and to pre-plan for permitting.
- xiii. Meetings and presentations to Owner:
  - i. Anticipate one design kickoff meeting.
  - ii. Anticipate two design phase meetings.
  - iii. Anticipate one to two construction documents phase meetings.
  - iv. Anticipate one page turn review meeting prior to issue for bid.
  - v. Anticipate one pre-bid meeting for bidding and negotiation.
  - vi. Anticipate one construction kickoff meeting.
  - vii. Anticipate three to four construction phase meetings.
- xiv. Deliverables to Owner:
  - i. Anticipate one design phase submission for review and pricing.
  - ii. Anticipate one construction document phase 90% submission for review. This shall be of sufficient completion for permit applications.
  - iii. Anticipate one bidding phase submission for design-bid-build stipulated sum type bidding plus all associated addenda and RFI responses.
  - iv. Anticipate a conformance set to be issued for construction to include all addenda and RFI responses.
- xv. Typical Construction Phase Administration.

**§ 3.1.1** The Architect shall manage the Architect's services, research applicable design criteria, attend Project meetings, communicate with members of the Project team, and report progress to the Owner.

**§ 3.1.2** The Architect shall coordinate its services with those services provided by the Owner and the Owner's consultants. The Architect shall be entitled to rely on, and shall not be responsible for, the accuracy, completeness, and timeliness of, services and information furnished by the Owner and the Owner's consultants. The Architect shall provide prompt written notice to the Owner if the Architect becomes aware of any error, omission, or inconsistency in such services or information.

**§ 3.1.3** As soon as practicable after the date of this Agreement, the Architect shall submit for the Owner's approval a schedule for the performance of the Architect's services. The schedule initially shall include anticipated dates for the commencement of construction and for Substantial Completion of the Work as set forth in the Initial Information. The schedule shall include allowances for periods of time required for the Owner's review, for the performance of the Owner's consultants, and for approval of submissions by authorities having jurisdiction over the Project. Once approved by the Owner, time limits established by the schedule shall not, except for reasonable cause, be exceeded by the Architect or Owner. With the Owner's approval, the Architect shall adjust the schedule, if necessary, as the Project proceeds until the commencement of construction.

**§ 3.1.4** The Architect shall not be responsible for an Owner's directive or substitution, or for the Owner's acceptance of non-conforming Work, made or given without the Architect's written approval.

**§ 3.1.5** The Architect shall contact governmental authorities required to approve the Construction Documents and entities providing utility services to the Project. The Architect shall respond to applicable design requirements imposed by those authorities and entities.

§ 3.1.6 The Architect shall assist the Owner in connection with the Owner's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the Project.

### § 3.2 Design Phase Services

§ 3.2.1 The Architect shall review the program and other information furnished by the Owner, and shall review laws, codes, and regulations applicable to the Architect's services.

§ 3.2.2 The Architect shall prepare a preliminary evaluation of the Owner's program, schedule, budget for the Cost of the Work, Project site, the proposed procurement and delivery method, and other Initial Information, each in terms of the other, to ascertain the requirements of the Project. The Architect shall notify the Owner of (1) any inconsistencies discovered in the information, and (2) other information or consulting services that may be reasonably needed for the Project.

§ 3.2.3 The Architect shall present its preliminary evaluation to the Owner and shall discuss with the Owner alternative approaches to design and construction of the Project. The Architect shall reach an understanding with the Owner regarding the requirements of the Project.

§ 3.2.4 Based on the Project requirements agreed upon with the Owner, the Architect shall prepare and present, for the Owner's approval, a preliminary design illustrating the scale and relationship of the Project components.

§ 3.2.5 Based on the Owner's approval of the preliminary design, the Architect shall prepare Schematic Design Documents for the Owner's approval. The Schematic Design Documents shall consist of drawings and other documents including a site plan, if appropriate, and preliminary building plans, sections and elevations; and may include some combination of study models, perspective sketches, or digital representations. Preliminary selections of major building systems and construction materials shall be noted on the drawings or described in writing.

§ 3.2.5.1 The Architect shall consider sustainable design alternatives, such as material choices and building orientation, together with other considerations based on program and aesthetics, in developing a design that is consistent with the Owner's program, schedule and budget for the Cost of the Work. The Owner may obtain more advanced sustainable design services as a Supplemental Service under Section 4.1.1.

§ 3.2.5.2 The Architect shall consider the value of alternative materials, building systems and equipment, together with other considerations based on program and aesthetics, in developing a design for the Project that is consistent with the Owner's program, schedule, and budget for the Cost of the Work.

*(Paragraph deleted)*

§ 3.2.7 The Architect shall submit the Schematic Design Documents to the Owner, and request the Owner's approval.

*(Paragraphs deleted)*

### § 3.4 Construction Documents Phase Services

§ 3.4.1 Based on the Owner's approval of the Design Development Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Construction Documents for the Owner's approval. The Construction Documents shall illustrate and describe the further development of the approved Design Development Documents and shall consist of Drawings and Specifications setting forth in detail the quality levels and performance criteria of materials and systems and other requirements for the construction of the Work. The Owner and Architect acknowledge that, in order to perform the Work, the Contractor will provide additional information, including Shop Drawings, Product Data, Samples and other similar submittals, which the Architect shall review in accordance with Section 3.6.4.

§ 3.4.2 The Architect shall incorporate the design requirements of governmental authorities having jurisdiction over the Project into the Construction Documents.

§ 3.4.3 During the development of the Construction Documents, the Architect shall assist the Owner in the development and preparation of (1) procurement information that describes the time, place, and conditions of bidding, including bidding or proposal forms; (2) the form of agreement between the Owner and Contractor; and (3) the Conditions of the Contract for Construction (General, Supplementary and other Conditions). The Architect shall also

compile a project manual that includes the Conditions of the Contract for Construction and Specifications, and may include bidding requirements and sample forms.

*(Paragraph deleted)*

**§ 3.4.5** The Architect shall submit the Construction Documents to the Owner, advise the Owner of any adjustments to the estimate of the Cost of the Work, take any action required under Section 6.5, and request the Owner's approval.

**§ 3.4.6** During the Construction Documents Phase, the Owner's Representative may perform a constructability review of the documents to assess the completeness and quality of the documents. The review will be shared with the Architect in a written and/or graphic format of comments. Architect shall promptly review and respond to comments and incorporate the accepted recommendations into the Construction Documents.

## **§ 3.5 Procurement Phase Services**

### **§ 3.5.1 General**

The Architect shall assist the Owner in establishing a list of prospective contractors. Following the Owner's approval of the Construction Documents, the Architect shall assist the Owner in (1) obtaining either competitive bids or negotiated proposals; (2) confirming responsiveness of bids or proposals; (3) determining the successful bid or proposal, if any; and, (4) awarding and preparing contracts for construction.

**§ 3.5.1.1** Architect shall produce a Conformance Set / For Construction Set of drawings and specifications, to incorporate all bid addenda and accepted bid alternates into the original bid set, within 30 days of bid day.

### **§ 3.5.2 Competitive Bidding**

**§ 3.5.2.1** Bidding Documents shall consist of bidding requirements and proposed Contract Documents.

**§ 3.5.2.2** The Architect shall assist the Owner in bidding the Project by:

- .1 facilitating the distribution of Bidding Documents to prospective bidders;
- .2 attending and assisting with a pre-bid conference for prospective bidders;
- .3 preparing responses to questions from prospective bidders and providing clarifications and interpretations of the Bidding Documents to the prospective bidders in the form of addenda; and,
- .4 attending and assisting with the opening of the bids, and subsequently documenting and distributing the bidding results, as directed by the Owner.

**§ 3.5.2.3** If the Bidding Documents permit substitutions, upon the Owner's written authorization, the Architect shall, as an Additional Service, consider requests for substitutions and prepare and distribute addenda identifying approved substitutions to all prospective bidders.

### **§ 3.5.3 Negotiated Proposals**

**§ 3.5.3.1** Proposal Documents shall consist of proposal requirements and proposed Contract Documents.

**§ 3.5.3.2** The Architect shall assist the Owner in obtaining proposals by:

- .1 facilitating the distribution of Proposal Documents for distribution to prospective contractors and requesting their return upon completion of the negotiation process;
- .2 organizing and participating in selection interviews with prospective contractors;
- .3 preparing responses to questions from prospective contractors and providing clarifications and interpretations of the Proposal Documents to the prospective contractors in the form of addenda; and,
- .4 participating in negotiations with prospective contractors, and subsequently preparing a summary report of the negotiation results, as directed by the Owner.

**§ 3.5.3.3** If the Proposal Documents permit substitutions, upon the Owner's written authorization, the Architect shall, as an Additional Service, consider requests for substitutions and prepare and distribute addenda identifying approved substitutions to all prospective contractors.

## **§ 3.6 Construction Phase Services**

### **§ 3.6.1 General**

**§ 3.6.1.1** The Architect shall provide administration of the Contract between the Owner and the Contractor as set forth below and in AIA Document A201™–2017, General Conditions of the Contract for Construction. If the Owner and

Contractor modify AIA Document A201–2017, those modifications shall not affect the Architect’s services under this Agreement unless the Owner and the Architect amend this Agreement.

**§ 3.6.1.2** The Architect shall advise and consult with the Owner during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, nor shall the Architect be responsible for the Contractor’s failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect’s and Architect’s consultants’ negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Contractor or of any other persons or entities performing portions of the Work.

**§ 3.6.1.3** Subject to Section 4.2 and except as provided in Section 3.6.6.5, the Architect’s responsibility to provide Construction Phase Services commences with the award of the Contract for Construction and terminates on the date the Architect issues the final Certificate for Payment.

### **§ 3.6.2 Evaluations of the Work**

**§ 3.6.2.1** The Architect shall visit the site at intervals appropriate to the stage of construction, or as otherwise required in Section 4.2.3, to become generally familiar with the progress and quality of the portion of the Work completed, and to determine, in general, if the Work observed is being performed in a manner indicating that the Work, when fully completed, will be in accordance with the Contract Documents. However, the Architect shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of the site visits, the Architect shall keep the Owner reasonably informed about the progress and quality of the portion of the Work completed, and promptly report to the Owner (1) known deviations from the Contract Documents, (2) known deviations from the most recent construction schedule submitted by the Contractor, and (3) defects and deficiencies observed in the Work.

**§ 3.6.2.2** The Architect has the authority to reject Work that does not conform to the Contract Documents. Whenever the Architect considers it necessary or advisable, the Architect shall have the authority to require inspection or testing of the Work in accordance with the provisions of the Contract Documents, whether or not the Work is fabricated, installed or completed. However, neither this authority of the Architect nor a decision made in good faith either to exercise or not to exercise such authority shall give rise to a duty or responsibility of the Architect to the Contractor, Subcontractors, suppliers, their agents or employees, or other persons or entities performing portions of the Work.

**§ 3.6.2.3** The Architect shall interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of either the Owner or Contractor. The Architect’s response to such requests shall be made in writing within any time limits agreed upon or otherwise with reasonable promptness.

**§ 3.6.2.4** Interpretations and decisions of the Architect shall be consistent with the intent of, and reasonably inferable from, the Contract Documents and shall be in writing or in the form of drawings. When making such interpretations and decisions, the Architect shall endeavor to secure faithful performance by both Owner and Contractor, shall not show partiality to either, and shall not be liable for results of interpretations or decisions rendered in good faith. The Architect’s decisions on matters relating to aesthetic effect shall be final if consistent with the intent expressed in the Contract Documents.

**§ 3.6.2.5** Unless the Owner and Contractor designate another person to serve as an Initial Decision Maker, as that term is defined in AIA Document A201–2017, the Architect shall render initial decisions on Claims between the Owner and Contractor as provided in the Contract Documents.

### **§ 3.6.3 Certificates for Payment to Contractor**

**§ 3.6.3.1** The Architect shall review and certify the amounts due the Contractor and shall issue certificates in such amounts. The Architect’s certification for payment shall constitute a representation to the Owner, based on the Architect’s evaluation of the Work as provided in Section 3.6.2 and on the data comprising the Contractor’s Application for Payment, that, to the best of the Architect’s knowledge, information and belief, the Work has progressed to the point indicated, the quality of the Work is in accordance with the Contract Documents, and that the Contractor is entitled to payment in the amount certified. The foregoing representations are subject to (1) an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, (2) results of subsequent

tests and inspections, (3) correction of minor deviations from the Contract Documents prior to completion, and (4) specific qualifications expressed by the Architect.

**§ 3.6.3.2** The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Contractor's right to payment, or (4) ascertained how or for what purpose the Contractor has used money previously paid on account of the Contract Sum. The issuance of a Certificate for Payment shall be a representation that the Architect has substantially performed on-site inspections to check the quality or quantity of the Work.

**§ 3.6.3.3** The Architect shall maintain a record of the Applications and Certificates for Payment.

#### **§ 3.6.4 Submittals**

**§ 3.6.4.1** The Architect shall review the Contractor's submittal schedule and shall not unreasonably delay or withhold approval of the schedule. The Architect's action in reviewing submittals shall be taken in accordance with the approved submittal schedule or, in the absence of an approved submittal schedule, with reasonable promptness while allowing sufficient time, in the Architect's professional judgment, to permit adequate review.

**§ 3.6.4.2** The Architect shall review and approve, or take other appropriate action upon, the Contractor's submittals such as Shop Drawings, Product Data and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. Review of such submittals is not for the purpose of determining the accuracy and completeness of other information such as dimensions, quantities, and installation or performance of equipment or systems, which are the Contractor's responsibility. The Architect's review shall not constitute approval of safety precautions or construction means, methods, techniques, sequences or procedures. The Architect's approval of a specific item shall not indicate approval of an assembly of which the item is a component.

**§ 3.6.4.3** If the Contract Documents specifically require the Contractor to provide professional design services or certifications by a design professional related to systems, materials, or equipment, the Architect shall specify the appropriate performance and design criteria that such services must satisfy. The Architect shall review and take appropriate action on Shop Drawings and other submittals related to the Work designed or certified by the Contractor's design professional, provided the submittals bear such professional's seal and signature when submitted to the Architect. The Architect's review shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. The Architect shall be entitled to rely upon, and shall not be responsible for, the adequacy and accuracy of the services, certifications, and approvals performed or provided by such design professionals.

**§ 3.6.4.4** Subject to Section 4.2, the Architect shall review and respond to requests for information about the Contract Documents. The Architect shall set forth, in the Contract Documents, the requirements for requests for information. Requests for information shall include, at a minimum, a detailed written statement that indicates the specific Drawings or Specifications in need of clarification and the nature of the clarification requested. The Architect's response to such requests shall be made in writing within any time limits agreed upon, or otherwise with reasonable promptness. If appropriate, the Architect shall prepare and issue supplemental Drawings and Specifications in response to the requests for information.

**§ 3.6.4.5** The Architect shall maintain a record of submittals and copies of submittals supplied by the Contractor in accordance with the requirements of the Contract Documents.

**§ 3.6.4.6** The Architect will not delegate submittal review to anyone outside of their immediate or consultant teams. Architect will not defer any inspections or submittal review to the Owner or Owner's Representative without prior written approval.

#### **§ 3.6.5 Changes in the Work**

**§ 3.6.5.1** The Architect may order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Subject to Section 4.2, the Architect shall prepare Change Orders and Construction Change Directives for the Owner's approval

and execution in accordance with the Contract Documents. The Architect shall prepare, reproduce and distribute Drawings and Specifications to describe the Work to be added, deleted or modified.

§ 3.6.5.2 The Architect shall maintain records relative to changes in the Work.

§ 3.6.5.3 Preparation of Change Orders which are not initiated by the Owner shall be included as a basic service, at no additional cost to the Owner, unless the Owner, in its reasonable discretion, agrees to additional compensation for good cause shown by the Architect with the Contract Documents.

### § 3.6.6 Project Completion

§ 3.6.6.1 The Architect shall:

- .1 conduct inspections to determine the date or dates of Substantial Completion and the date of final completion;
- .2 issue Certificates of Substantial Completion;
- .3 forward to the Owner, for the Owner's review and records, written warranties and related documents required by the Contract Documents and received from the Contractor; and,
- .4 issue a final Certificate for Payment based upon a final inspection indicating that, to the best of the Architect's knowledge, information, and belief, the Work complies with the requirements of the Contract Documents.

§ 3.6.6.2 The Architect's inspections shall be conducted with the Owner to check conformance of the Work with the requirements of the Contract Documents and to verify the accuracy and completeness of the list submitted by the Contractor of Work to be completed or corrected.

§ 3.6.6.3 When Substantial Completion has been achieved, the Architect shall inform the Owner about the balance of the Contract Sum remaining to be paid the Contractor, including the amount to be retained from the Contract Sum, if any, for final completion or correction of the Work.

§ 3.6.6.4 The Architect shall forward to the Owner the following information received from the Contractor: (1) consent of surety or sureties, if any, to reduction in or partial release of retainage or the making of final payment; (2) affidavits, receipts, releases and waivers of liens, or bonds indemnifying the Owner against liens; and (3) any other documentation required of the Contractor under the Contract Documents.

§ 3.6.6.5 The Architect shall be responsible for scheduling and conducting a complete evaluation of the Project during the eleventh (11th) month after Substantial Completion. Such services shall be furnished without additional charge. Furthermore, the Architect shall provide a report of all deficiencies observed during said evaluation and shall be responsible for inspection and verifying the correction of said deficiencies within one week of the evaluation and at least two weeks prior to warranty period expiration. Report shall be issued to Owner, Owner's Representative, and Contractor.

§ 3.6.6.6 At the completion of the project, incorporate all project change directives (proposal requests, ASIs, CCDs) into the electronic project drawings and provide a final set to the Owner in both pdf and CAD format.

§ 3.6.6.7 The Architect shall provide digital files of final, professional photos to the Owner and to NAVIGATE at no additional cost.

## ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

### § 4.1 Supplemental Services

§ 4.1.1 The services listed below are not included in Basic Services but may be required for the Project. The Architect shall provide the listed Supplemental Services only if specifically designated in the table below as the Architect's responsibility, and the Owner shall compensate the Architect as provided in Section 11.2. Unless otherwise specifically addressed in this Agreement, if neither the Owner nor the Architect is designated, the parties agree that the listed Supplemental Service is not being provided for the Project.

*(Designate the Architect's Supplemental Services and the Owner's Supplemental Services required for the Project by indicating whether the Architect or Owner shall be responsible for providing the identified Supplemental Service.*

*Insert a description of the Supplemental Services in Section 4.1.2 below or attach the description of services as an exhibit to this Agreement.)*

<b>Supplemental Services</b>	<b>Responsibility</b> <i>(Architect, Owner, or not provided)</i>
§ 4.1.1.1 Programming	Not provided
§ 4.1.1.2 Multiple preliminary designs	Not provided
§ 4.1.1.3 Measured drawings	Not provided
§ 4.1.1.4 Existing facilities surveys	Not provided
§ 4.1.1.5 Site evaluation and planning	Architect
§ 4.1.1.6 Building Information Model management responsibilities	Not provided
§ 4.1.1.7 Development of Building Information Models for post construction use	Not provided
§ 4.1.1.8 Civil engineering	Architect
§ 4.1.1.9 Landscape design	Not provided
§ 4.1.1.10 Architectural interior design	Not provided
§ 4.1.1.11 Value analysis	Not provided
§ 4.1.1.12 Detailed cost estimating per Section 6.3	Not provided
§ 4.1.1.13 On-site project representation	Not Provided
§ 4.1.1.14 Conformed documents for construction	Architect
§ 4.1.1.15 As-designed record drawings	Architect
§ 4.1.1.16 As-constructed record drawings	Not Provided
§ 4.1.1.17 Post-occupancy evaluation	Not provided.
§ 4.1.1.18 Facility support services	Not provided.
§ 4.1.1.19 Tenant-related services	Not provided.
§ 4.1.1.20 Architect's coordination of the Owner's consultants	Not provided.
§ 4.1.1.21 Telecommunications/data design	Alternate 1 or 3 only
§ 4.1.1.22 Security evaluation and planning	Not provided
§ 4.1.1.23 Commissioning (IECC Code Required)	Not provided
§ 4.1.1.24 Sustainable Project Services pursuant to Section 4.1.3	Not provided.
§ 4.1.1.25 Fast-track design services	Not provided.
§ 4.1.1.26 Multiple bid packages	Not provided.
§ 4.1.1.27 Historic preservation	Not provided.
§ 4.1.1.28 Furniture, furnishings, and equipment design	Not provided.
§ 4.1.1.29 Other services provided by specialty Consultants	Not provided.
§ 4.1.1.30 Other Supplemental Services	Not provided.
4.1.1.31 ALTA Survey and Topographical Survey	Owner

#### **§ 4.1.2 Description of Supplemental Services**

**§ 4.1.2.1** A description of each Supplemental Service identified in Section 4.1.1 as the Architect's responsibility is provided below.

*(Describe in detail the Architect's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit. The AIA publishes a number of Standard Form of Architect's Services documents that can be included as an exhibit to describe the Architect's Supplemental Services.)*

Survey scope of work shall include all minimum and additional requirements for execution of the design and construction scope of work. The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

**§ 4.1.2.2** A description of each Supplemental Service identified in Section 4.1.1 as the Owner's responsibility is provided below.

*(Describe in detail the Owner's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit.)*

**§ 4.1.3** If the Owner identified a Sustainable Objective in Article 1, the Architect shall provide, as a Supplemental Service, the Sustainability Services required in AIA Document E204™–2017, Sustainable Projects Exhibit, attached to this Agreement. The Owner shall compensate the Architect as provided in Section 11.2.

## **§ 4.2 Architect's Additional Services**

The Architect may provide Additional Services after execution of this Agreement without invalidating the Agreement. Except for services required due to the fault of the Architect, any Additional Services provided in accordance with this Section 4.2 shall entitle the Architect to compensation pursuant to Section 11.3 and an appropriate adjustment in the Architect's schedule.

**§ 4.2.1** Upon recognizing the need to perform the following Additional Services, the Architect shall notify the Owner with reasonable promptness and explain the facts and circumstances giving rise to the need. The Architect shall not proceed to provide the following Additional Services until the Architect receives the Owner's written authorization:

- .1 Services necessitated by a change in the Initial Information, previous instructions or approvals given by the Owner, or a material change in the Project including size, quality, complexity, the Owner's schedule or budget for Cost of the Work, or procurement or delivery method;
- .2 Services necessitated by the enactment or revision of codes, laws, or regulations, including changing or editing previously prepared Instruments of Service;
- .3 Changing or editing previously prepared Instruments of Service necessitated by official interpretations of applicable codes, laws or regulations that are either (a) contrary to specific interpretations by the applicable authorities having jurisdiction made prior to the issuance of the building permit, or (b) contrary to requirements of the Instruments of Service when those Instruments of Service were prepared in accordance with the applicable standard of care;
- .4 Services necessitated by decisions of the Owner not rendered in a timely manner or any other failure of performance on the part of the Owner or the Owner's consultants or contractors;
- .5 Preparing digital models or other design documentation for transmission to the Owner's consultants and contractors, or to other Owner-authorized recipients;
- .6 Preparation of design and documentation for alternate bid or proposal requests proposed by the Owner;
- .7 Preparation for, and attendance at, a public presentation, meeting or hearing;
- .8 Preparation for, and attendance at, a dispute resolution proceeding or legal proceeding, except where the Architect is party thereto;
- .9 Evaluation of the qualifications of entities providing bids or proposals;
- .10 Consultation concerning replacement of Work resulting from fire or other cause during construction; or,
- .11 Assistance to the Initial Decision Maker, if other than the Architect.

**§ 4.2.2** To avoid delay in the Construction Phase, the Architect shall provide the following Additional Services, notify the Owner with reasonable promptness, and explain the facts and circumstances giving rise to the need. If, upon receipt of the Architect's notice, the Owner determines that all or parts of the services are not required, the Owner shall



give two business days written notice to the Architect of the Owner's determination. The Owner shall compensate the Architect for the services provided prior to the Architect's receipt of the Owner's notice.

- .1 Reviewing a Contractor's submittal out of sequence from the submittal schedule approved by the Architect;
- .2 Responding to the Contractor's requests for information that are not prepared in accordance with the Contract Documents or where such information is available to the Contractor from a careful study and comparison of the Contract Documents, field conditions, other Owner-provided information, Contractor-prepared coordination drawings, or prior Project correspondence or documentation;
- .3 Preparing Change Orders and Construction Change Directives that require evaluation of Contractor's proposals and supporting data, or the preparation or revision of Instruments of Service;
- .4 Evaluating an extensive number of Claims as the Initial Decision Maker; or,
- .5 Evaluating substitutions proposed by the Owner or Contractor and making subsequent revisions to Instruments of Service resulting therefrom.

§ 4.2.3 The Architect shall provide Construction Phase Services exceeding the limits set forth below as Additional Services. When the limits below are reached, the Architect shall notify the Owner:

- .1 Two ( 2 ) reviews of each Shop Drawing, Product Data item, sample and similar submittals of the Contractor
- .2 Four construction phase visits to the site by the Architect during construction. Architect to issue field report within 72 hours with pictures and comments of observations and/or corrective actions required. Structural Engineer of Record: three (3) site visits, each with a field report within 72 hours with pictures and comments of observations and/or corrective actions required.
- .3 One ( 1 ) inspections for any portion of the Work to determine whether such portion of the Work is substantially complete in accordance with the requirements of the Contract Documents
- .4 One ( 1 ) inspections for any portion of the Work to determine final completion.

§ 4.2.4 Except for services required under Section 3.6.6.5 and those services that do not exceed the limits set forth in Section 4.2.3, Construction Phase Services provided more than 60 days after (1) the date of Substantial Completion of the Work or (2) the initial date of Substantial Completion identified in the agreement between the Owner and Contractor, whichever is earlier, shall be compensated as Additional Services to the extent the Architect incurs additional cost in providing those Construction Phase Services.

§ 4.2.5 If the services covered by this Agreement have not been completed within Two years ( 24 ) months of the date of this Agreement, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

## ARTICLE 5 OWNER'S RESPONSIBILITIES

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program, which shall set forth the Owner's objectives; schedule; constraints and criteria, including space requirements and relationships; flexibility; expandability; special equipment; systems; and site requirements.

§ 5.2 The Owner shall establish the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and, (3) reasonable contingencies related to all of these costs. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Architect. The Owner and the Architect shall thereafter agree to a corresponding change in the Project's scope and quality.

§ 5.3 The Owner shall identify a representative authorized to act on the Owner's behalf with respect to the Project. The Owner shall render decisions and approve the Architect's submittals in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of the Architect's services.

*(Paragraph deleted)*

§ 5.5 The Owner shall furnish services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground

corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 5.6 The Owner shall provide the Supplemental Services designated as the Owner's responsibility in Section 4.1.1.

§ 5.7 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E204™–2017, Sustainable Projects Exhibit, attached to this Agreement.

§ 5.8 The Owner shall coordinate the services of its own consultants with those services provided by the Architect. Upon the Architect's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall furnish the services of consultants other than those designated as the responsibility of the Architect in this Agreement, or authorize the Architect to furnish them as an Additional Service, when the Architect requests such services and demonstrates that they are reasonably required by the scope of the Project. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.

§ 5.9 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

§ 5.10 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

§ 5.11 The Owner shall provide prompt written notice to the Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service. Provided however, that failure of the Owner to provide such notice to the Architect shall in no way affect the Architect's obligations under this Agreement, nor shall such failure relieve the Architect from any liability for its failure to discover and correct any such fault, defect, error, omission, or inconsistency.

§ 5.12 The Owner shall include the Architect in all communications with the Contractor that relate to or affect the Architect's services or professional responsibilities. The Owner shall promptly notify the Architect of the substance of any direct communications between the Owner and the Contractor otherwise relating to the Project. Communications by and with the Architect's consultants shall be through the Architect.

§ 5.13 Before executing the Contract for Construction, the Owner shall coordinate the Architect's duties and responsibilities set forth in the Contract for Construction with the Architect's services set forth in this Agreement. The Owner shall provide the Architect a copy of the executed agreement between the Owner and Contractor, including the General Conditions of the Contract for Construction.

§ 5.14 The Owner shall provide the Architect access to the Project site prior to commencement of the Work and shall obligate the Contractor to provide the Architect access to the Work wherever it is in preparation or progress.

§ 5.15 Within 15 days after receipt of a written request from the Architect, the Owner shall furnish the requested information as necessary and relevant for the Architect to evaluate, give notice of, or enforce lien rights.

## ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include contractors' general conditions costs, overhead and profit. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work does not include the compensation of the Architect or NAVIGATE Building Solutions; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner.

§ 6.2 The Owner's budget for the Cost of the Work is provided in Initial Information, and shall be adjusted throughout the Project as required under Sections 5.2, 6.4 and 6.5. Evaluations of the Owner's budget for the Cost of the Work, and the preliminary estimate of the Cost of the Work and updated estimates of the Cost of the Work, prepared by the Architect, represent the Architect's judgment as a design professional. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials, or equipment; the Contractor's methods of

determining bid prices; or competitive bidding, market, or negotiating conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's budget for the Cost of the Work, or from any estimate of the Cost of the Work, or evaluation, prepared or agreed to by the Architect.

**§ 6.3** For each design phase deliverable the Architect shall provide an estimate for the Mechanical, Plumbing, Fire Protection, Electrical, Low Voltage Systems (Audio Visual, Security, Voice/Data), Furniture, and all Specialty Systems associated with vehicle/equipment maintenance. Furthermore, the Architect shall collaborate with and review Navigate Building Solutions' estimates of the civil, structural and building scope of services. The Architect may, at its own expense, prepare independent estimates of the COW if deemed necessary.

**§ 6.4** If, through no fault of the Architect, the Procurement Phase has not commenced within 90 days after the Architect submits the Construction Documents to the Owner, the Owner's budget for the Cost of the Work shall be adjusted to reflect changes in the general level of prices in the applicable construction market.

**§ 6.5** If at any time the Architect's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Architect shall make appropriate recommendations to the Owner to adjust the Project's size, quality, or budget for the Cost of the Work, and the Owner shall cooperate with the Architect in making such adjustments.

**§ 6.6** If the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services is exceeded by the lowest bona fide bid or negotiated proposal, the Owner shall

- .1 give written approval of an increase in the budget for the Cost of the Work;
- .2 authorize rebidding or renegotiating of the Project within a reasonable time;
- .3 terminate in accordance with Section 9.5;
- .4 in consultation with the Architect, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or,
- .5 implement any other mutually acceptable alternative.

**§ 6.7** If the Owner chooses to proceed under Section 6.6.4, the Architect shall modify the Construction Documents as necessary to comply with the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services, or the budget as adjusted under Section 6.6.1. If the Owner requires the Architect to modify the Construction Documents because the lowest bona fide bid or negotiated proposal exceeds the Owner's budget for the Cost of the Work due to market conditions the Architect could not reasonably anticipate, the Owner shall compensate the Architect for the modifications as an Additional Service pursuant to Section 11.3; otherwise the Architect's services for modifying the Construction Documents shall be without additional compensation. In any event, the Architect's modification of the Construction Documents shall be the limit of the Architect's responsibility under this Article 6.

## **ARTICLE 7 COPYRIGHTS AND LICENSES**

**§ 7.1** All right, title and interest, including all rights under federal and state copyright and intellectual property laws in the Drawings, Specifications and other documents prepared by the Architect for this Project (collectively "instruments of Service") and the electronic methods of reproducing such documents are hereby conveyed, assigned and transferred by Architect and its consultants to Owner. Owner shall retain legal title to such Instruments of service, whether or not the project for which they may be made is completed, provide that the Architect has been paid for all compensation due under this agreement for the services completed by the Architect. No further compensation shall be due to the Architect for Owner's use of the Instruments of Service, whether during performance of this Agreement or after its termination or completion. Except as described below, Owner may use the Instruments of Service for any purpose. Owner agrees not to sell the Instruments of service to others under any circumstances, and to hold harmless the Architect for any re-use of the Instruments of service by Owner, provided that the Architect is not the Architect of Record for the re-use and the re-use is not for maintenance, repair or operation of the Owner's Facility. All Instruments of Service, including series in electronic form, shall be furnished to the Owner in a format requested by Owner, including electronic format.

*(Paragraphs deleted)*

**§ 7.3.1** In the event the Owner uses the Instruments of Service without retaining the authors of the Instruments of Service, the Owner releases the Architect and Architect's consultant(s) from all claims and causes of action arising from such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of

action asserted by any third person or entity to the extent such costs and expenses arise from the Owner's use of the Instruments of Service under this Section 7.3.1.

*(Paragraphs deleted)*

§ 7.2 The provisions of this Article 7 shall survive the termination of this Agreement.

## ARTICLE 8 CLAIMS AND DISPUTES

### § 8.1 General

§ 8.1.1 The Owner and Architect shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law, but in any case not more than 10 years after the date of Substantial Completion of the Work. The Owner and Architect waive all claims and causes of action not commenced in accordance with this Section 8.1.1.

§ 8.1.2 To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents, and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A201–2017, General Conditions of the Contract for Construction. The Owner or the Architect, as appropriate, shall require of the contractors, consultants, agents, and employees of any of them, similar waivers in favor of the other parties enumerated herein.

§ 8.1.3 The Architect and Owner waive consequential damages for claims, disputes, or other matters in question, arising out of or relating to this Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination of this Agreement, except as specifically provided in Section 9.7.

### § 8.2 Mediation

§ 8.2.1 Any claim, dispute or other matter in question arising out of or related to this Agreement shall be subject to mediation as a condition precedent to binding dispute resolution. If such matter relates to or is the subject of a lien arising out of the Architect's services, the Architect may proceed in accordance with applicable law to comply with the lien notice or filing deadlines prior to resolution of the matter by mediation or by binding dispute resolution.

§ 8.2.2 The Owner and Architect shall endeavor to resolve claims, disputes and other matters in question between them by mediation, which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Mediation Procedures in effect on the date of this Agreement. A request for mediation shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the mediation. The request may be made concurrently with the filing of a complaint or other appropriate demand for binding dispute resolution but, in such event, mediation shall proceed in advance of binding dispute resolution proceedings, which shall be stayed pending mediation for a period of 60 days from the date of filing, unless stayed for a longer period by agreement of the parties or court order. If an arbitration proceeding is stayed pursuant to this section, the parties may nonetheless proceed to the selection of the arbitrator(s) and agree upon a schedule for later proceedings.

§ 8.2.3 The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon. Agreements reached in mediation shall be enforceable as settlement agreements in any court having jurisdiction thereof.

§ 8.2.4 If the parties do not resolve a dispute through mediation pursuant to this Section 8.2, the method of binding dispute resolution shall be the following:

*(Check the appropriate box.)*

☐ Arbitration pursuant to Section 8.3 of this Agreement

☒ Litigation in a court of competent jurisdiction

☐ Other: *(Specify)*

If the Owner and Architect do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, the dispute will be resolved in a court of competent jurisdiction.

*(Paragraphs deleted)*

§ 8.4 The provisions of this Article 8 shall survive the termination of this Agreement.

## **ARTICLE 9 TERMINATION OR SUSPENSION**

§ 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect's option, cause for suspension of performance of services under this Agreement. If the Architect elects to suspend services, the Architect shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Architect all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 If the Owner suspends the Project, the Architect shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect shall be compensated for expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.3 If the Owner suspends the Project for more than 90 cumulative days for reasons other than the fault of the Architect, the Architect may terminate this Agreement by giving not less than seven days' written notice.

§ 9.4 Either party may terminate this Agreement upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

§ 9.5 The Owner may terminate this Agreement upon not less than seven days' written notice to the Architect for the Owner's convenience and without cause.

§ 9.6 If the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall compensate the Architect for services performed prior to termination, and Reimbursable Expenses incurred.

*(Paragraphs deleted)*

§ 9.8 Except as otherwise expressly provided herein, this Agreement shall terminate one year from the date of Final Completion.

§ 9.9 The Owner's rights to use the Architect's Instruments of Service in the event of a termination of this Agreement are set forth in Article 7 and Section 9.7 and Article 12.

## **ARTICLE 10 MISCELLANEOUS PROVISIONS**

§ 10.1 This Agreement shall be governed by the law of the place where the Project is located, excluding that jurisdiction's choice of law rules. If the parties have selected arbitration as the method of binding dispute resolution, the Federal Arbitration Act shall govern Section 8.3.

§ 10.2 Terms in this Agreement shall have the same meaning as those in AIA Document A201-2017, General Conditions of the Contract for Construction.

§ 10.3 The Owner and Architect, respectively, bind themselves, their agents, successors, assigns, and legal representatives to this Agreement. Neither the Owner nor the Architect shall assign this Agreement without the written consent of the other, except that the Owner may assign this Agreement to a lender providing financing for the Project

if the lender agrees to assume the Owner's rights and obligations under this Agreement, including any payments due to the Architect by the Owner prior to the assignment.

**§ 10.4** If the Owner requests the Architect to execute certificates, the proposed language of such certificates shall be submitted to the Architect for review at least 14 days prior to the requested dates of execution. If the Owner requests the Architect to execute consents reasonably required to facilitate assignment to a lender, the Architect shall execute all such consents that are consistent with this Agreement, provided the proposed consent is submitted to the Architect for review at least 14 days prior to execution. The Architect shall not be required to execute certificates or consents that would require knowledge, services, or responsibilities beyond the scope of this Agreement.

**§ 10.5** Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Architect.

**§ 10.6** Unless otherwise required in this Agreement, the Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

**§ 10.7** The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. The Architect shall be given reasonable access to the completed Project to make such representations. However, the Architect's materials shall not include the Owner's confidential or proprietary information if the Owner has previously advised the Architect in writing of the specific information considered by the Owner to be confidential or proprietary. This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.

**§ 10.8** If the Architect or Owner receives information specifically designated as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except as set forth in Section 10.8.1. This Section 10.8 shall survive the termination of this Agreement.

**§ 10.8.1** The receiving party may disclose "confidential" or "business proprietary" information after 7 days' notice to the other party, when required by law, arbitrator's order, or court order, including a subpoena or other form of compulsory legal process issued by a court or governmental entity, or to the extent such information is reasonably necessary for the receiving party to defend itself in any dispute. The receiving party may also disclose such information to its employees, consultants, or contractors in order to perform services or work solely and exclusively for the Project, provided those employees, consultants and contractors are subject to the restrictions on the disclosure and use of such information as set forth in this Section 10.8.

**§ 10.9** The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.

## **ARTICLE 11 COMPENSATION**

**§ 11.1** For the Architect's Basic Services described under Article 3, the Owner shall compensate the Architect as follows:

**.3 Other**  
*(Describe the method of compensation)*

The fee structure below outlines compensation levels for all basic services. The fees below are presented as a Guaranteed Maximum (GM) fee format. Unused portions of the fee will result in a cost savings to the Owner. Reimbursable expenses are over and above these fees.

Base scope of work (Training Tower and Sitework):  
Architectural, Civil Engineering, Structural Engineering, Electrical  
Engineering

(No Mechanical, Plumbing, Fire Protection or Low Voltage)  
\$ 76,225.00

~~Alternate #1a – Pavilion Building~~  
~~Architectural, Civil Engineering, Structural Engineering, Electrical~~  
~~Engineering, Low Voltage~~  
~~(No Mechanical, Plumbing, Fire Protection)~~  
~~\$ 37,250.00~~

OR  
Alternate #1b – Pavilion Building – PRE-ENGINEERED  
Architectural, Civil Engineering, Structural Engineering, Electrical  
Engineering, Low Voltage  
(No Mechanical, Plumbing, Fire Protection)  
\$ 19,850.00

~~Alternate #2a – Toilet Room Building~~  
~~Architectural, Civil Engineering, Structural Engineering, Electrical,~~  
~~Mechanical and Plumbing Engineering.~~  
~~(No, Low Voltage, Fire Protection)~~  
~~\$ 29,250.00~~

OR  
Alternate #2b – Toilet Room Building – PRE-ENGINEERED  
Architectural, Civil Engineering, Structural Engineering, Electrical,  
Mechanical and Plumbing Engineering.  
(No, Low Voltage, Fire Protection)  
\$ 18,125.00

~~Alternate #3 – Pre-engineered Metal Building~~  
~~Architectural, Civil Engineering, Structural Engineering, Electrical,~~  
~~Mechanical and Plumbing Engineering~~  
~~(No, Low Voltage, Fire Protection)~~  
~~\$ 63,500.00~~

§ 11.2 For the Architect's Supplemental Services designated in Section 4.1.1 and for any Sustainability Services required pursuant to Section 4.1.3, the Owner shall compensate the Architect as follows:  
*(Insert amount of, or basis for, compensation. If necessary, list specific services to which particular methods of compensation apply.)*

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Architect as follows:  
*(Insert amount of, or basis for, compensation.)*

§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus zero percent ( 0 %), or as follows:  
*(Insert amount of, or basis for computing, Architect's consultants' compensation for Supplemental or Additional Services.)*

§ 11.5 When compensation for Basic Services is based on a stipulated sum or a percentage basis, the proportion of compensation for each phase of services shall be as follows:

Schematic Design Phase	Fifteen	percent (	15	%)
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User Notes:

(2038209707)

Design Development Phase	Twenty	percent (	20	%)
Construction Documents	Forty	percent (	40	%)
Phase				
Procurement Phase	Five	percent (	5	%)
Construction Phase	Twenty	percent (	20	%)
<hr/>				
Total Basic Compensation	one hundred	percent (	100	%)

§ 11.6 When compensation identified in Section 11.1 is on a percentage basis, progress payments for each phase of Basic Services shall be calculated by multiplying the percentages identified in this Article by the Owner's most recent budget for the Cost of the Work. Compensation paid in previous progress payments shall not be adjusted based on subsequent updates to the Owner's budget for the Cost of the Work.

§ 11.6.1 When compensation is on a percentage basis and any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions. The Architect shall be entitled to compensation in accordance with this Agreement for all services performed whether or not the Construction Phase is commenced.

§ 11.7 The hourly billing rates for services of the Architect and the Architect's consultants are set forth below. The rates shall be adjusted in accordance with the Architect's and Architect's consultants' normal review practices. *(If applicable, attach an exhibit of hourly billing rates or insert them below.)*

See hourly rates in Exhibit B

#### Employee or Category

#### Rate (\$0.00)

#### § 11.8 Compensation for Reimbursable Expenses

§ 11.8.1 Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Architect and the Architect's consultants directly related to the Project, as follows:

- .1 Transportation from outside the St. Louis Metropolitan area and authorized out-of-town travel and subsistence. Transportation within the St. Louis Metropolitan area is not a reimbursable expense.;
- .2 Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
- .3 Permitting and other fees required by authorities having jurisdiction over the Project;
- .4 Printing, reproductions, plots, and standard form documents;
- .5 Postage, handling, and delivery;
- .6 Expense of overtime work requiring higher than regular rates, if authorized in advance by the Owner;
- .7 Renderings, physical models, mock-ups, professional photography, and presentation materials requested by the Owner or required for the Project;

*(Paragraph deleted)*

- .9 All taxes levied on professional services and on reimbursable expenses;
- .10 Site office expenses;
- .11 Registration fees and any other fees charged by the Certifying Authority or by other entities as necessary to achieve the Sustainable Objective; and,
- .12 Other similar Project-related expenditures
- .13. Architect shall provide owner with 2 full size and 2 half size sets of documents at each design milestone.
- .14 Architect shall provide to Navigate Building Solutions one half size set and one full size set of documents at each design milestone. Anticipated design milestones are Schematic Design, 90% Construction Documents, and 100% Construction Documents.

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus zero percent ( 0 %) of the expenses incurred. Reimbursables shall not exceed \$5,000.00.



**§ 11.9 Architect's Insurance.** If the types and limits of coverage required in Section 2.5 are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect for the additional costs incurred by the Architect for the additional coverages as set forth below:

*(Insert the additional coverages the Architect is required to obtain in order to satisfy the requirements set forth in Section 2.5, and for which the Owner shall reimburse the Architect.)*

## **§ 11.10 Payments to the Architect**

### **§ 11.10.1 Initial Payments**

**§ 11.10.1.1** An initial payment of zero dollars and zero cents (\$ 0.00 ) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

**§ 11.10.1.2** If a Sustainability Certification is part of the Sustainable Objective, an initial payment to the Architect of zero (\$ 0 ) shall be made upon execution of this Agreement for registration fees and other fees payable to the Certifying Authority and necessary to achieve the Sustainability Certification. The Architect's payments to the Certifying Authority shall be credited to the Owner's account at the time the expense is incurred.

### **§ 11.10.2 Progress Payments**

**§ 11.10.2.1** Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid sixty( 60 ) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Architect.

*(Insert rate of monthly or annual interest agreed upon.)*

1.5 % per month

**§ 11.10.2.2** The Owner shall not withhold amounts from the Architect's compensation to impose a penalty or liquidated damages on the Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work, unless the Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

**§ 11.10.2.3** Records of Reimbursable Expenses, expenses pertaining to Supplemental and Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

## **ARTICLE 12 SPECIAL TERMS AND CONDITIONS**

Special terms and conditions that modify this Agreement are as follows:

*(Include other terms and conditions applicable to this Agreement.)*

**§ 12.1** Architect agrees to indemnify and defend and hold harmless the Owner and NAVIGATE Building Solutions, LLC, together with its employees, agents, and authorized representatives, from and against any and all losses, suits, actions, legal or administrative proceedings, claims, demands, damages, liabilities, interest, reasonable attorney fees, costs and expenses of whatsoever kind or nature whether arising before or after completion of the work and in any manner directly or indirectly caused, occasioned or contributed to in whole or in part, by reason of any action, omission, fault or negligence whether active or passive of Architect, or of anyone acting under its direction or control or on its behalf in connection with or incidents to the performance of the Contract. Architect's indemnity and hold harmless obligations shall apply to the fullest extent permitted by law. Architect's obligation to indemnify and hold harmless shall remain in effect and shall be binding on Architect whether such injury shall accrue, or may be discovered, before or after termination of this Agreement.

**§ 12.2** Insurance provisions set forth in this agreement are separate and independent from the indemnity provisions of this paragraph and shall not be construed in any way to limit the scope and magnitude of the indemnity provisions. The Indemnity Provisions of paragraph 12.1 shall not be construed in any way to limit the scope and magnitude and applicability of the insurance provisions.

§ 12.3 No part of the Services to be performed by Architect hereunder shall be subcontracted without the prior written consent of the Owner. The subcontracting of the work shall in no way relieve the Architect of the Architect's primary responsibility for the quality and performance of the work. The Architect shall assure that any subcontractor, as provided for herein, is in full compliance with all laws, rules, regulations, ordinances, provisions of this Agreement, and, without limiting the generality of the foregoing, compliance with all federal laws applicable to contracts of this type.

§ 12.4 The Owner reserves the right to direct revision of the Services at the Owner's discretion. Architect shall advise the Owner of additional costs and time delays, if any, in performing the revision, before Architect performs the revised services. If revisions of the Services are necessary due to Architect's error or omission, Architect shall provide the services and materials associated with such revisions, at no additional cost to the Owner.

§ 12.5 Architect shall provide Services under this Agreement only upon written request of the Owner, and only to the extent defined and required by the Owner. Architect shall not provide any services or materials not described by this Agreement unless Architect obtains prior written consent from the Owner. If the Owner gives prior written consent for Supplemental Services, the Owner shall compensate Architect with a fee mutually agreed upon by the parties prior to performance of the Supplemental Services. Any Supplemental services or materials provided by Architect without the Owner's prior written consent shall be at Architect's own risk, cost, and expense, and Architect shall not make a claim for compensation from the Owner for such work.

§ 12.6 The Owner may make changes within the general scope of services of the Agreement. However, no changes will be made in the Scope of Service, the Time of Performance, the fees to be paid or other provisions which may affect the cost of the project without prior written order of the Owner and the execution of a suitable Amendment to this Agreement. Neither the Owner staff nor the Architect may authorize any substantive change in this Agreement by oral or other directions intended to substitute for a written contract Amendment.

#### § 12.7 Standard of Care

12.7.1 Architect shall exercise the same degree of care, skill, and diligence in the performance of all Services to the Owner that is ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality. At the Owner's request, Architect shall re-perform the Services which fail to satisfy this standard of care. If Architect fails to possess and exercise such care, skill and diligence in providing all Services, Architect shall be responsible to the Owner for any resulting loss or damages.

12.7.2 Architect represents it has all other necessary licenses, permits, and certifications required to perform the Services described herein.

12.7.3 Architect shall comply with, and cause its sub-consultants to comply with, applicable federal, state and local laws, orders, rules and regulations relating to the performance of the Services.

12.7.4 Neither Architect nor Architect's agents or employees shall discriminate against any employee or applicant for employment in the performance of this Agreement with respect to hiring, tenure, terms, conditions, or privileges of employment, because of race, color, religion, sex, or national origin.

## § 12.8 Compensation & Audit by Owner

12.8.1 As consideration for providing the Services, the Owner shall pay Architect per Article 11, as defined below for each project. Architect acknowledges and agrees that the total cost to complete the Project shall not, in any way, exceed the listed amount without prior written approval by the Owner.

12.8.2 Architect shall submit an itemized invoice to the Owner on the first of each month that details the percentage of each Task that was completed in the month immediately prior. The invoice shall also indicate the percentage total of each Task that has been completed for the Project. Owner agrees to pay the balance of an approved invoice, or undisputed portions of a disputed invoice, within 30 days of the date of receipt by the Owner. In the event of a dispute, and prior to the invoice's due date, Owner shall pay the undisputed portion of the invoice and notify Architect of the nature of the dispute regarding the balance.

12.8.3 At the Owner's request, Architect shall permit the Owner, or any authorized representative of the Owner, at all reasonable times, to access and examine all records, books, papers or documents related to Architect's performance under this Agreement, including, but not limited to, expenses for sub-consultants, agents or assistants, direct and indirect charges, and detailed documentation for all such work performed.

## § 12.9 Schedule & Delay

12.9.1 Unless otherwise directed by the Owner, Architect shall commence performance of the Services upon execution of this Agreement.

12.9.2 Architect shall provide Services pursuant to the agreed-upon schedule, which shall be per Article 1.1.4.

12.9.3 Neither the Owner nor the Architect shall be in default of the Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing party, including, but not limited to, unusually severe weather conditions, floods, tornadoes, earthquakes, fires, and epidemics; wars, riots and other civil disturbances; strikes, lockouts, and other labor disturbances; or judicial restraint. Should such a circumstance occur, the non-performing party shall, within a reasonable time, give the other party written notice describing the circumstances and the anticipated date to resume performance of the Agreement.

12.9.4 If Architect's performance is delayed due to delays caused by the Owner, Architect shall have no claim against the Owner for damages or payment adjustment other than an extension of time to perform the Services.

## § 12.10 Assignment of and Responsibility for Personnel

12.10.1 Architect's assignment of personnel to perform the Services shall be subject to the Owner's oversight and general guidance.

12.10.2 While upon Owner premises or property under the Owner's control, the Architect's employees, agents, and subconsultants shall be subject to the Owner's rules and regulations respecting its property and the conduct of its employees thereon.

## § 12.11. Ownership & Reuse of Documents

12.11.1. All drawings, specifications, test reports, and other materials and work products which are prepared or furnished by the Owner prior to this Agreement, or for the performance thereof, shall remain the Owner's sole property. The Owner shall make available to Architect the copies of such materials as necessary for Architect to perform the Services.

12.11.2. All drawings, specifications, test reports, and other materials and work products, including computer aided drawings, designs, and other data filed on electronic media which will be prepared or furnished by Architect (and Architect's independent professional associates and subconsultants) under this Agreement, are instruments of service in respect to the Project and such information and documents prepared by Architect shall become the sole property of the Owner. At the Owner's request, Architect shall give the Owner all materials obtained or produced in the course of the Services. The Owner makes no warranty as to the compatibility of computer data files with computer software or software releases other than that used by Architect in performing services herein. Architect shall maintain complete Services records for five (5) years after completion of the Services.

12.11.3. The Owner understands that the reuse of any document prepared or furnished by Architect without written verification or adaptation by Architect for the specific purpose intended by the Owner shall be at the Owner's sole risk and without liability or legal exposure to Architect.

## § 12.12. Architect's Personnel at the Project Site

12.12.1. The presence of Architect's personnel at a construction site is for the purpose of providing the Owner a greater degree of confidence that the completed work will generally conform to the Scope of Work and related Project documents, and that the integrity of the design concept as reflected in the Project documents have been implemented and preserved by the contractor(s).

12.12.2. Architect has no authority to exercise control over any construction contractor. Architect neither guarantees the performance of the contractor(s), nor assumes the responsibility for the contractor's failure to perform their work in accordance with the Project documents.

## § 12.13. Relationship of the Parties

12.13.1. The Owner and Architect agree that the Architect shall be and remain an independent contractor in the performance of the Services. Architect's employees, agents, or subconsultants shall not be considered employees of or subject to the direction and control of the Owner.

12.13.2. Architect shall be solely responsible for the supervision and performance of all subconsultants to perform under this Agreement.

#### § 12.14. Decisions Under This Agreement

The Owner Representative will determine the acceptability of the drawings, specifications, and estimates to be furnished, and will decide all questions that may arise relative to the proper performance of this contract, and his decision shall be final and conclusive.

#### § 12.15. Equal Opportunity and Non-Discrimination

12.15.1. The contractor, with regard to the work performed by it after award and prior to completion of the contract work, will not discriminate on the basis of race, color, religion, sex, national origin or disability in the selection and retention of subcontractors. The contractor will comply with Title VI of the Civil Rights Act of 1964, as the same has been or may be amended from time to time. In all solicitation either by competitive bidding or negotiations made by the contractor for work to be performed under a subcontract, including procurement of materials or equipment, each potential subcontractor or supplier shall be notified of the contractor's obligations under this contract and the regulations relative to nondiscrimination on the ground of race, color religion, sex, national origin or disability.

12.15.2. The contractor will take action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, sex, national origin or disability. Such action shall include, but not be limited to the employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training including apprenticeship. The contractor agrees to post notices pertaining to the foregoing in conspicuous places available to employees and applicants for employment.

12.15.3. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin or disability.

12.15.4. The contractor will comply with all provisions of federal, state and local codes, ordinances and regulations governing the regulation of Equal Employment Opportunity and Non-Discrimination.

12.15.5. During performance of the obligations set forth in this Agreement, each party agrees that it shall not discriminate against any employee or applicant for employment in the terms or conditions of employment including but not limited to: recruitment, selection, training, upgrading, promotion, demotion, transfer, layoff, or termination due to said person's race, religion, creed, color, sex, age, national origin, handicap, or disability.

12.15.6. In the event that any or all of the provision(s) of the foregoing paragraphs (12.15.1) or (12.15.2) conflict with federal, state or other local laws, ordinances or regulations, then the requirements of such federal, state or local laws, ordinances, or regulations shall prevail. Compliance with the foregoing provisions shall not relieve the contractor from adherence to any and all additional requirements regarding equal employment or non-discrimination set forth in such federal, state or other local laws, ordinances or regulations.

#### § 12.16. Conflicts of Interest

12.16.1. The parties agree to abide by all applicable federal, state and local laws, ordinances and regulations relating to conflicts of interest. Additionally, but not in limitation of the foregoing, no elected official or other official of Owner having any power of review or approval of any of the undertakings contemplated by this Agreement, shall knowingly participate in any decision(s) relating thereto which affect his or her personal interests or those of his/her immediate family, or those of any corporation or partnership in which he or she or a member of his/her immediate family is directly or indirectly interested.

12.16.2. Owner shall not knowingly, after due inquiry, employ or contract with any person if a member of his or her immediate family is a member of the Owner or the cities that are participatory to the organization, or is employed by Owner in an administrative capacity (i.e., those who have selection, hiring or supervisory or operational responsibility for the work to be performed pursuant to this Agreement); provided, however, that the foregoing shall not apply to temporary or seasonal employment. Owner shall not knowingly, after due inquiry, employ or contract with any corporation or partnership if an elected official of Owner or a person employed by Owner in an administrative capacity (as defined in the foregoing sentence), or a member of the immediate family of such elected official or person employed in an administrative capacity shall have an interest, directly or indirectly, therein.

12.16.3. For the purposes of this section "immediate family" includes: husband, wife, son, daughter, father, mother, brother, sister, brother-in-law, sister-in-law, father-in-law, mother-in-law, uncle, aunt, nephew, niece, stepparent and stepchild.

12.16.4. For purposes of this section, a person shall be deemed to have an interest in a corporation or partnership if he or she, or any member of his/her immediate family shall own, whether singularly or collectively, directly or indirectly, ten percent (10%) more of any corporation or partnership, or shall own an interest having a value of ten thousand dollars (\$10,000) or more therein, or an individual or a member of his/her immediate family shall receive, whether singularly or collectively, directly or indirectly, of a salary, gratuity, or other compensation or remuneration of five thousand dollars (\$5,000) or, per year there from. In the event that any or all of the foregoing provision(s) shall conflict with federal, state or other local laws, ordinances or regulations, then the requirements of such federal, state or local laws, ordinances, or regulations shall prevail. Compliance with the foregoing provisions shall not relieve parties contracting with the Owner from adherence to any and all additional requirements regarding conflicts of interest set forth in such federal, state or other local laws, ordinances or regulations.

#### § 12.17. NOT USED.

#### § 12.18. Notice

Any notice required or permitted to be delivered under this Agreement shall be in writing and shall be deemed to have been delivered on the earliest to occur of (a) actual receipt; or (b) three business days after having been deposited with the U.S. Postal Service, postage prepaid, certified mail, return receipt requested; or (c) one business day after having been deposited with a reputable overnight express mail service that provides tracking and proof of receipt of items mailed. All notices, unless otherwise directed by this Agreement, shall be addressed to the parties at the addresses set forth as follows:

##### 12.18.1. Notices sent by the Architect to the Owner shall be sent to:

Central Core Fire Training Center Commission  
10 North Bemiston Avenue  
Clayton, MO 63105

##### 12.18.2. Notices sent by the Owner to the Architect shall be sent to:

Roy A. Mangan  
Archimages, Inc.  
243 W. Clinton Place  
St. Louis, MO 63122

#### § 12.19. Term & Termination

12.19.1. The effective date of this Agreement shall be the date of execution, when the Agreement is signed by both parties. This Agreement shall terminate upon completion of all Services to the satisfaction of the Owner, and upon final payment by the Owner.

12.19.2. Notwithstanding Paragraph 12.19.1, the Owner reserves the right and may elect to terminate this Agreement at any time, with or without cause. The Owner shall compensate Architect for the Services that have been completed to the Owner's satisfaction as of the date of termination. Architect shall perform no activities other than reasonable wrap-up activities after receipt of notice of termination.

12.19.3. Architect may, upon providing the Owner with a 10 day written notice, terminate this Agreement in the event the Owner does not complete its responsibilities under this Agreement.

#### § 12.20. Choice of Law; Venue

This Agreement, and all work and other activities governed hereby, shall be governed by the laws of the State of Missouri. Any action arising out of, or concerning, this contract shall be brought only in the Circuit Court of St. Louis County, Missouri. All parties to this contract consent to the jurisdiction and venue of that court.

#### § 12.21. Conflicts

In the event of any conflict or discrepancy between the terms of this Agreement and those set forth in other documents, it is expressly understood and agreed that the terms and provisions of this Agreement shall govern.

#### § 12.22. Severability

If any provision of this Agreement is held to be illegal, invalid or unenforceable under present or future laws, such provision shall be fully severable. In such event, this Agreement shall be construed and enforced as if such illegal, invalid, or unenforceable provision had never comprised a part of this Agreement and the remaining provisions of this Agreement shall remain in full force and effect, and shall not be affected by the illegal, invalid or unenforceable provision.

#### § 12.23. Construction Means and Methods

Architect shall not be responsible for the means and methods of construction, job site safety, or appropriateness of installation methods undertaken on the project site by the OWNER, developer and or contractor hired to perform services related to this contract.

#### § 12.24. Employee Verification

Contractor will comply with and satisfy the requirements of Sec. 285.530.2, RSMo. Supp. 2009, which requires as a condition for the award of any contract or grant in excess of five thousand dollars by any political subdivision of the State of Missouri to a business entity, that the business entity shall, by sworn affidavit and provision of documentation, affirm its enrollment and participation in a federal work authorization program with respect to the employees working in connection with the contracted service, and requires every such business entity to also sign an affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contracted services.

#### § 12.25. Miscellaneous Provisions

12.25.1. Entire Agreement. This Agreement, including attachments incorporated herein by reference, represents the entire Agreement and understanding between the parties, and this Agreement supersedes any prior negotiations, proposals or agreements. Unless otherwise provided in this Agreement, any amendment to this Agreement shall be in writing and shall be signed by the Owner and Architect, and attached hereto.

12.25.2. Waiver. The failure of either party to require performance of this Agreement shall not affect such party's right to enforce the same. A waiver by either party of any provision or breach of this Agreement shall be in writing. A written waiver shall not affect the waiving party's rights with respect to any other provision or breach.

12.25.3. Assignment. Nothing in this Agreement shall be construed to give any rights or benefits to any party other than the Owner and Architect. Architect shall not assign any interest in this Agreement without the



Owner's prior written consent. If Architect assigns an interest in this Agreement without the Owner's prior written consent, such assignment shall be void, and Owner may immediately terminate or suspend this Agreement.

12.25.4. Successors and Assigns. Subject to Paragraph 12.25.3, this Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties.

12.25.5. Third Parties. The Services to be performed by Architect are intended solely for the benefit of the Owner. Nothing contained herein shall create a contractual relationship with, or any rights in favor of, any person or entity not a signatory to this Agreement.

12.25.6 Architect and Architect's consultants shall certify and comply with Section 34.600 RSMo., Supp. 2020.

## ARTICLE 13 SCOPE OF THE AGREEMENT

§ 13.1 This Agreement represents the entire and integrated agreement between the Owner and the Architect and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both the Owner and Architect.

§ 13.2 This Agreement is comprised of the following documents identified below:

- .1 AIA Document B101™–2017, Standard Form Agreement Between Owner and Architect
- .2 AIA Document E203™–2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below:  
*(Insert the date of the E203-2013 incorporated into this agreement.)*

- .3 Exhibits:  
*(Check the appropriate box for any exhibits incorporated into this Agreement.)*

☐ AIA Document E204™–2017, Sustainable Projects Exhibit, dated as indicated below:  
*(Insert the date of the E204-2017 incorporated into this agreement.)*

☒ Other Exhibits incorporated into this Agreement:  
*(Clearly identify any other exhibits incorporated into this Agreement, including any exhibits and scopes of services identified as exhibits in Section 4.1.2.)*

Exhibit A – Request for Qualifications dated 06/14/2024 and RFI Responses dated 07/01/2024

Exhibit B – Archimages, Inc. certificate of insurance

- .4 Other documents:  
*(List other documents, if any, forming part of the Agreement.)*

This Agreement entered into as of the day and year first written above.

**OWNER** (Signature)

(Printed name and title)

  
**ARCHITECT** (Signature)

**Roy Mangan, Principal**

(Printed name, title, and license number, if required)



Init.

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**User Notes:**

(2039209707)

# Additions and Deletions Report for AIA® Document B101® – 2017

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 16:23:13 ET on 08/28/2024.

## PAGE 1

**AGREEMENT** made as of the Twenty-eight day of August in the year Two-thousand, twenty-four

...

Central Core Fire Training Center Commission  
10 N. Bemiston Avenue  
Clayton, MO 63105

...

Archimages, Inc.  
143 W. Clinton Place  
St. Louis, MO 63122  
314-965-7445

...

Fire Training Facility Project  
4224 Carr Lane Court  
St. Louis, MO 63119

## PAGE 2

Total Program Budget is One-million, eight-hundred, seventy-six thousand dollars (\$ 1,876,000.00). (hereinafter TPB)

The Cost of Work is Four-hundred, eighty thousand dollars (\$ 480,000.00). (hereinafter COW).

The Total Program Budget (TPB) and Cost of Work (COW) for this Project, or designated portion thereof, may be modified in writing by the Owner only in the form of a Design Adjustment.

...

Refer to Request For Qualification's issued June 14, 2024 with exhibits.

...

See 1.1.1 for Cost of Work.

## PAGE 3

• <u>August 2024</u>	<u>Anticipated Approval of Firm's Contract</u>
• <u>September 2024</u>	<u>Design Phase</u>
• <u>October 2024</u>	<u>Design Review and Estimating</u>
• <u>November/Dec 2024</u>	<u>Construction Documents 90% Set</u>
• <u>January 2025</u>	<u>Permit and Constructability Review</u>

- February 2025 Issue for Bid
- March 2025 Bidding and Negotiation
- April 2025 Construction Negotiation, Contract, and Notice to Proceed
- August 2025 Construction Substantial Completion
- September 2025 Construction Final Completion
- August 2026 11-month Warranty Site Observation
- September 2026 Warranty Period is Complete

Design-bid-build, with stipulated sum contract.

NAVIGATE Building Solutions  
8419 Manchester Road  
Brentwood MO 63144  
Lance Tucker, [lance@navigatebuildingsolutions.com](mailto:lance@navigatebuildingsolutions.com), 314-376-9039

The Owner's Representative for the Project is NAVIGATE Building Solutions. NAVIGATE's Project Representative is Joe Sweitzer. Architect shall direct all communication to the Owner through NAVIGATE and shall take direction from NAVIGATE on behalf of the Owner, provided that only the Owner may agree to any Modifications to this Agreement, including adjustments to Architect's compensation for the Project.

Jason Hildebrandt, Training Chief with Central Core Fire Training Center Commission may agree to any Modifications to this Agreement.

**PAGE 4**

Central Core Fire Training Center Commission Training Chief and assigned staff

TBD

~~2~~ Civil Engineer:

Materials testing and special inspection agent. Firm is TBD.  
Survey by Metron Surveying.

Roy A. Mangan, Principal  
Archimages, Inc.

143 W. Clinton Place  
St. Louis, MO 63122  
[rmangan@archimages-stl.com](mailto:rmangan@archimages-stl.com)  
(314) 807-9584

...

kpff  
1630 Des Peres Road, Suite 100  
St. Louis, MO 63131

...

Horner & Shifrin  
401 S. 18<sup>th</sup> Street, Suite 400  
St. Louis, MO 63103

PAGE 5

Horner & Shifrin  
401 S. 18<sup>th</sup> Street, Suite 400  
St. Louis, MO 63103

.4 Civil Engineer:

Civil Engineering Design Consultants (CEDC), Inc.  
10820 Sunset Office Drive, Suite 200  
St. Louis, MO 63127  
314-729-1400; 314-729-1404 fax

...

§ 1.3 The parties shall agree upon ~~written~~ protocols governing the transmission and use of, and reliance on, of Instruments of Service or any other information or documentation in digital form. The parties will use AIA Document E203™-2013, Building Information Modeling and Digital Data Exhibit, to establish the protocols for the development, use, transmission, and exchange of digital data.

§ 1.3.1 Any use of, or reliance on, all or a portion of a building information model without agreement to ~~written~~ protocols governing the use of, and reliance on, the information contained in the model and without having those protocols set forth in AIA Document E203™-2013, Building Information Modeling and Digital Data Exhibit, and the requisite AIA Document G202™-2013, Project Building Information Modeling Protocol Form, shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees.

PAGE 6

§ 2.5 ~~The Architect shall maintain the following insurance until termination of this Agreement. If any of the requirements set forth below are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect as set forth in Section 11.9.~~Insurance

2.5.1 Architect shall purchase and maintain during the life of this agreement, at its expense, insurance coverage as required in this Section for the term of this Agreement. Said insurance shall be written by a company or companies licensed to do business in the State of Missouri and satisfactory to the Owner Representative. The failure to purchase and maintain the minimum insurance required herein shall constitute a material breach of this Agreement upon which the Owner may immediately terminate or suspend this Agreement. Compliance with the insurance requirements set forth in this Section to purchase and maintain insurance shall not in any manner limit or qualify the liability and obligations otherwise assumed by the Architect in the written contract/agreement. Architect shall furnish any or all

insurance certificates to the Owner, as requested by the Owner. Insurance Companies must be rated a minimum "A-" by the Best's Key Rating Guide's latest edition.

2.5.2 The Architect shall purchase and maintain during the life of this agreement insurance of the following types of coverage and limits of liability through primary or primary and excess policies:

2.5.2.1 Commercial General Liability (CGL) with limits of insurance of not less than \$1,000,000 each occurrence and \$2,000,000 Annual Aggregate.

a. If the CGL coverage contains a General Aggregate Limit, such General Aggregate shall apply separately to each project.

b. CGL coverage shall be written on ISO Occurrence form CG00 01 0413 (or a substitute form providing equivalent coverage) and shall cover liability caused in whole or in part by premises, operations, independent consultants, products-completed operations, and personal and advertising injury.

c. Owner, the City entities participatory to the Owner organization, and all other parties required by the contract shall be included as additional insured's on the CGL. This insurance for the additional insured shall be as broad as the insurance for the named insured Architect. It shall apply as Primary and non-contributory insurance before any other insurance or self-insurance, including any deductible, maintained by, or provided to, the additional insured.

d. Architect shall maintain CGL coverage for itself and all additional insured's for the duration of the project and maintain Completed Operations coverage for itself and each additional insured for at least 3 years after completion of work.

2.5.2.2 Automobile Liability with limits of at least \$1,000,000 each accident.

a. Business Auto coverage must include coverage for liability arising out of all owned, leased, hired and non owned automobiles.

b. Owner shall be included as additional insured on the auto liability policy.

2.5.2.3. Workers Compensation and Employers Liability limit of at least \$1,000,000 each accident, \$1,000,000 for bodily injury by accident, and \$1,000,000 each employee for injury by disease.

2.5.2.4. Professional Liability Insurance: Architect shall purchase and maintain insurance with a limit of \$3,000,000 for each claim and \$3,000,000 in the aggregate.

2.5.2.5 An umbrella policy is in effect that provides an additional \$10,000,000 for each occurrence within Commercial Liability, Automobile Liability, and Workers Compensation. This policy provides \$10,000,000 in aggregate for Commercial Liability, Automobile Liability, and Workers Compensation.

**§ 2.5.1 Commercial General Liability with policy limits of not less than —(\$ —) for each occurrence and —(\$ —) in the aggregate for bodily injury and property damage.**

**§ 2.5.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Architect with policy limits of not less than —(\$ —) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.**

**§ 2.5.3 The Architect may achieve the required limits and coverage **Additional Insured Obligations.** To the fullest extent permitted by law, the Architect shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella liability insurance policies result in the same or greater coverage as the coverages required under Sections 2.5.1 and 2.5.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers to include the Owner as an additional insured for claims caused in whole or in part by the Architect's negligent acts or omissions. The additional insured**

coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

§ 2.5.4 Workers' Compensation at statutory limits. Prior to commencing any work or services under this Contract, Architect shall furnish the Owner with Certificate(s) of Insurance, and formal endorsements, issued by Architect's insurer(s) as evidence that policies are placed with acceptable insurers as specified herein and provide the required coverages, conditions, and limits of coverage and that such coverage and provisions are in full force and effect.

The Owner, its agents, representatives, officers, directors, officials and NAVIGATE Building Solutions shall be named an Additional Insured under the following policies:

i. Commercial General Liability

ii. Auto Liability

iii. Excess Liability - Follow Form to underlying insurance.

iv. Architect's insurance shall be primary insurance as respects performance of subject contract.

v. All policies, except Professional Liability insurance, waive rights of recovery (subrogation) against the Owner, its agents, representatives, officers, directors, officials and employees and NAVIGATE Building Solutions for any claims arising out of work or services performed by Architect under this Contract.

2.5.5 Insurance Endorsement shall cite a 30-day advance notice of cancellation provision. If ACORD Certificate of Insurance form is used, the phrases in the cancellation provision "endeavor to" and "but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives" shall be deleted. Certificate forms other than ACORD form shall have similar restrictive language deleted.

§ 2.5.5 Employers' Liability with policy limits not less than —(\$ —) each accident, —(\$ —) each employee, and —(\$ —) policy limit.

§ 2.5.6 Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limits of not less than —(\$ —) per claim and —(\$ —) in the aggregate. All policies, endorsements, and insurance related correspondence shall be given to Owner, Attn: Central Core Fire Training Center Commission, 10 North Bemiston Avenue., Clayton, MO 63105.

§ 2.5.7 Additional Insured Obligations. To the fullest extent permitted by law, the Architect shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability to include the Owner as an additional insured for claims caused in whole or in part by the Architect's negligent acts or omissions. The additional insured coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

§ 2.5.8 The Architect shall provide certificates of insurance to the Owner that evidence compliance with the requirements in this Section 2.5.

§ 2.6 The Architect is responsible for the coordination of all drawings and other design documents relating to the Architect's project design, regardless of whether such drawings and documents are prepared by the Architect or by the Architect's consultants. If preliminary or design development work has been performed by others, the Architect is nevertheless fully responsible for and accepts full responsibility for such earlier work when the Architect performs subsequent phases of the Basic Services, as fully as if the preliminary, schematic, and design development work had been performed by the Architect itself. The Architect is responsible for coordination and internal checking of all design documents and for the accuracy of all dimensional, layout and specified information contained therein, as fully as if each document were prepared by the Architect. The Architect is responsible for the completeness and accuracy of all documents, including drawings and specifications, submitted by or through the Architect and for their compliance with all applicable codes, ordinances, regulations, laws and statutes.

§ 2.7 The Architect must prepare drawings, specifications and other documents necessary so that the construction contract bid from a responsive, responsible bidding contractor will be within the COW. The Architect shall acknowledge and agree that the project can be designed and constructed by a construction contract within the COW at each Design Phase submittal and each interim, revision or subsequent design submittal of the Architect to the Owner, at which time the Architect must make the following certification in writing, and which will be implied if not expressly stated:

"In my/our professional opinion, the plans, drawings, specifications, and other documents submitted herewith, have been: (a) prepared in accordance with the architectural Services Agreement; (b) are in compliance with appropriate codes and standards; (c) fulfill the Agreement requirements and (d) the work indicated by them may be purchased by the Owner in a construction contract or contracts, the total price of which will not exceed the COW as indicated in the COW Amendment and may be constructed completely within the COW."

§ 2.8 Mechanical and electrical engineering shall include coordinating the application process and providing energy modeling as needed to achieve cost beneficial utility (Ameren/Spire/MO Economic Development etc.) incentives and grants.

## **PAGE 8**

The Architect, in consideration of the Fee specified hereinafter, conveys and agrees to perform, in connection with this Project, with the assistance of competent registered professional staff and/or sub consultants including but not limited to the disciplines below, and any others as necessary to complete the professional services as detailed herein or in any additional contract Attachments/Exhibits:

i. Architectural Design

ii. Civil Engineering.

i. It is understood that Sanitary Sewer system connections are not located on site and would require offsite improvements if required and depending on Alternates above selected. The design team has included limited time to further investigate this issue by assisting in a meeting with MSD to better understand requirements should this be required.

ii. Should offsite improvements be required by review agencies, a separate proposal shall be submitted at that time for the scope of work required.

iii. Substantial design changes to plans by the Client or Owner after design documents have been completed and submitted for review by agencies will be billed on a time & expense basis or a separate proposal can be submitted for the additional scope of work.

iv. Hydraulic design of fire loop systems and/or hydrant design shall be by others.

iii. Survey not in scope, will be provided by Owner.

iv. Structural Engineering

v. Mechanical Engineering

vi. Plumbing Engineering

vii. Electrical Engineering

viii. Low Voltage may include basic WIFI coverage for Pavilion (Alt 1) or PEMB (Alt 3)

ix. Furniture, Fixtures, and Equipment will be OFOI or OFCI.



- x. Signage Design for exterior gate entrance and code minimum associated with Alternates 1, 2, or 3. Sign at entrance gate text will be provided by Owner and include reference to facility name, address, Owner, and donor recognition.
- xi. Public Agency Interface: All pre-planning required for AHJ Approvals and permitting.
- xii. Code Analysis: Overall building and life safety code reviews to be conducted by all disciplines. All meetings with Authorities Having Jurisdiction (AHJ's) to confirm code interpretations and design assumptions and to pre-plan for permitting.
- xiii. Meetings and presentations to Owner:
  - i. Anticipate one design kickoff meeting.
  - ii. Anticipate two design phase meetings.
  - iii. Anticipate one to two construction documents phase meetings.
  - iv. Anticipate one page turn review meeting prior to issue for bid.
  - v. Anticipate one pre-bid meeting for bidding and negotiation.
  - vi. Anticipate one construction kickoff meeting.
  - vii. Anticipate three to four construction phase meetings.
- xiv. Deliverables to Owner:
  - i. Anticipate one design phase submission for review and pricing.
  - ii. Anticipate one construction document phase 90% submission for review. This shall be of sufficient completion for permit applications.
  - iii. Anticipate one bidding phase submission for design-bid-build stipulated sum type bidding plus all associated addenda and RFI responses.
  - iv. Anticipate a conformance set to be issued for construction to include all addenda and RFI responses.
- xv. Typical Construction Phase Administration.

PAGE 10

## § 3.2 Schematic Design Phase Services

...

**§ 3.2.6** The Architect shall submit to the Owner an estimate of the Cost of the Work prepared in accordance with Section 6.3.

## § 3.3 Design Development Phase Services

**§ 3.3.1** Based on the Owner's approval of the Schematic Design Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Design Development Documents for the Owner's approval. The Design Development Documents shall illustrate and describe the development of the approved Schematic Design Documents and shall consist of drawings and other documents including plans, sections, elevations, typical construction details, and diagrammatic layouts of building systems to fix and describe the size and character of the Project as to architectural, structural, mechanical and electrical systems, and

other appropriate elements. The Design Development Documents shall also include outline specifications that identify major materials and systems and establish, in general, their quality levels.

~~§ 3.3.2 The Architect shall update the estimate of the Cost of the Work prepared in accordance with Section 6.3.~~

~~§ 3.3.3 The Architect shall submit the Design Development Documents to the Owner, advise the Owner of any adjustments to the estimate of the Cost of the Work, and request the Owner's approval.~~

## PAGE 11

~~§ 3.4.4 The Architect shall update the estimate for the Cost of the Work prepared in accordance with Section 6.3.~~

§ 3.4.6 During the Construction Documents Phase, the Owner's Representative may perform a constructability review of the documents to assess the completeness and quality of the documents. The review will be shared with the Architect in a written and/or graphic format of comments. Architect shall promptly review and respond to comments and incorporate the accepted recommendations into the Construction Documents.

...

§ 3.5.1.1 Architect shall produce a Conformance Set / For Construction Set of drawings and specifications, to incorporate all bid addenda and accepted bid alternates into the original bid set, within 30 days of bid day.

...

.2 ~~organizing and conducting~~ attending and assisting with a pre-bid conference for prospective bidders;

...

.4 ~~organizing and conducting~~ attending and assisting with the opening of the bids, and subsequently documenting and distributing the bidding results, as directed by the Owner.

## PAGE 12

§ 3.6.1.2 The Architect shall advise and consult with the Owner during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, nor shall the Architect be responsible for the Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect's and Architect's consultants' negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Contractor or of any other persons or entities performing portions of the Work.

## PAGE 13

§ 3.6.3.2 The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and suppliers and other data requested by the Owner to substantiate the Contractor's right to payment, or (4) ascertained how or for what purpose the Contractor has used money previously paid on account of the Contract Sum. The issuance of a Certificate for Payment shall be a representation that the Architect has substantially performed on-site inspections to check the quality or quantity of the Work.

...

§ 3.6.4.6 The Architect will not delegate submittal review to anyone outside of their immediate or consultant teams. Architect will not defer any inspections or submittal review to the Owner or Owner's Representative without prior written approval.

§ 3.6.5.1 The Architect may order minor changes in the Work that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. Subject to Section 4.2, the Architect shall prepare Change Orders and Construction Change Directives for the Owner's approval and execution in accordance with the Contract Documents. The Architect shall prepare, reproduce and distribute Drawings and Specifications to describe the Work to be added, deleted or modified.

**PAGE 14**

§ 3.6.5.3 Preparation of Change Orders which are not initiated by the Owner shall be included as a basic service, at no additional cost to the Owner, unless the Owner, in its reasonable discretion, agrees to additional compensation for good cause shown by the Architect with the Contract Documents.

...

§ 3.6.6.5 Upon request of the Owner, and prior to the expiration of one year from the date of Substantial Completion, the Architect shall, without additional compensation, conduct a meeting with the Owner to review the facility operations and performance. The Architect shall be responsible for scheduling and conducting a complete evaluation of the Project during the eleventh (11th) month after Substantial Completion. Such services shall be furnished without additional charge. Furthermore, the Architect shall provide a report of all deficiencies observed during said evaluation and shall be responsible for inspection and verifying the correction of said deficiencies within one week of the evaluation and at least two weeks prior to warranty period expiration. Report shall be issued to Owner, Owner's Representative, and Contractor.

§ 3.6.6.6 At the completion of the project, incorporate all project change directives (proposal requests, ASIs, CCDs) into the electronic project drawings and provide a final set to the Owner in both pdf and CAD format.

§ 3.6.6.7 The Architect shall provide digital files of final, professional photos to the Owner and to NAVIGATE at no additional cost.

**PAGE 15**

<u>§ 4.1.1.1</u>	<u>Programming</u>	<u>Not provided</u>
<u>§ 4.1.1.2</u>	<u>Multiple preliminary designs</u>	<u>Not provided</u>
<u>§ 4.1.1.3</u>	<u>Measured drawings</u>	<u>Not provided</u>
<u>§ 4.1.1.4</u>	<u>Existing facilities surveys</u>	<u>Not provided</u>
<u>§ 4.1.1.5</u>	<u>Site evaluation and planning</u>	<u>Architect</u>
<u>§ 4.1.1.6</u>	<u>Building Information Model management responsibilities</u>	<u>Not provided</u>
<u>§ 4.1.1.7</u>	<u>Development of Building Information Models for post construction use</u>	<u>Not provided</u>
<u>§ 4.1.1.8</u>	<u>Civil engineering</u>	<u>Architect</u>
<u>§ 4.1.1.9</u>	<u>Landscape design</u>	<u>Not provided</u>
<u>§ 4.1.1.10</u>	<u>Architectural interior design</u>	<u>Not provided</u>
<u>§ 4.1.1.11</u>	<u>Value analysis</u>	<u>Not provided</u>
<u>§ 4.1.1.12</u>	<u>Detailed cost estimating beyond that required in per Section 6.3</u>	<u>Not provided</u>
<u>§ 4.1.1.13</u>	<u>On-site project representation</u>	<u>Not Provided</u>
<u>§ 4.1.1.14</u>	<u>Conformed documents for construction</u>	<u>Architect</u>
<u>§ 4.1.1.15</u>	<u>As-designed record drawings</u>	<u>Architect</u>

§ 4.1.1.16 As-constructed record drawings	<u>Not Provided</u>
§ 4.1.1.17 Post-occupancy evaluation	<u>Not provided.</u>
§ 4.1.1.18 Facility support services	<u>Not provided.</u>
§ 4.1.1.19 Tenant-related services	<u>Not provided.</u>
§ 4.1.1.20 Architect's coordination of the Owner's consultants	<u>Not provided.</u>
§ 4.1.1.21 Telecommunications/data design	<u>Alternate 1 or 3 only</u>
§ 4.1.1.22 Security evaluation and planning	<u>Not provided</u>
§ 4.1.1.23 Commissioning (IECC Code Required)	<u>Not provided</u>
§ 4.1.1.24 Sustainable Project Services pursuant to Section 4.1.3	<u>Not provided.</u>
§ 4.1.1.25 Fast-track design services	<u>Not provided.</u>
§ 4.1.1.26 Multiple bid packages	<u>Not provided.</u>
§ 4.1.1.27 Historic preservation	<u>Not provided.</u>
§ 4.1.1.28 Furniture, furnishings, and equipment design	<u>Not provided.</u>
§ 4.1.1.29 Other services provided by specialty Consultants	<u>Not provided.</u>
§ 4.1.1.30 Other Supplemental Services	<u>Not provided.</u>
<b>4.1.1.31 ALTA Survey and Topographical Survey</b>	<u>Owner</u>

PAGE 16

Survey scope of work shall include all minimum and additional requirements for execution of the design and construction scope of work. The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

...

§ 4.2.2 To avoid delay in the Construction Phase, the Architect shall provide the following Additional Services, notify the Owner with reasonable promptness, and explain the facts and circumstances giving rise to the need. If, upon receipt of the Architect's notice, the Owner determines that all or parts of the services are not required, the Owner shall give ~~prompt~~ two business days written notice to the Architect of the Owner's determination. The Owner shall compensate the Architect for the services provided prior to the Architect's receipt of the Owner's notice.

PAGE 17

- 1 Two ( 2 ) reviews of each Shop Drawing, Product Data item, sample and similar submittals of the Contractor
- 2 ~~(—) Four construction phase~~ visits to the site by the Architect during ~~construction~~ construction. Architect to issue field report within 72 hours with pictures and comments of observations and/or corrective actions required. Structural Engineer of Record: three (3) site visits, each with a field report within 72 hours with pictures and comments of observations and/or corrective actions required.
- 3 One ( 1 ) inspections for any portion of the Work to determine whether such portion of the Work is substantially complete in accordance with the requirements of the Contract Documents
- 4 One ( 1 ) inspections for any portion of the Work to determine final completion.

...

§ 4.2.5 If the services covered by this Agreement have not been completed within Two years ( 24 ) months of the date of this Agreement, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

...

~~§ 5.4 The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.~~

## PAGE 18

§ 5.11 The Owner shall provide prompt written notice to the Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service. Provided however, that failure of the Owner to provide such notice to the Architect shall in no way affect the Architect's obligations under this Agreement, nor shall such failure relieve the Architect from any liability for its failure to discover and correct any such fault, defect, error, omission, or inconsistency.

...

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include contractors' general conditions costs, overhead and profit. The Cost of the Work also includes the reasonable value of labor, materials, and equipment, donated to, or otherwise furnished by, the Owner. The Cost of the Work does not include the compensation of the ~~Architect~~; Architect or NAVIGATE Building Solutions; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner.

## PAGE 19

~~§ 6.3 In preparing estimates of the Cost of Work, the Architect shall be permitted to include contingencies for design, bidding, and price escalation; to determine what materials, equipment, component systems, and types of construction are to be included in the Contract Documents; to recommend reasonable adjustments in the program and scope of the Project; and to include design alternates as may be necessary to adjust the estimated Cost of the Work to meet the Owner's budget. The Architect's estimate of the Cost of the Work shall be based on current area, volume or similar conceptual estimating techniques. If the Owner requires a detailed estimate of the Cost of the Work, the Architect shall provide such an estimate, if identified as the Architect's responsibility in Section 4.1.1, as a Supplemental Service. For each design phase deliverable the Architect shall provide an estimate for the Mechanical, Plumbing, Fire Protection, Electrical, Low Voltage Systems (Audio Visual, Security, Voice/Data), Furniture, and all Specialty Systems associated with vehicle/equipment maintenance. . Furthermore, the Architect shall collaborate with and review Navigate Building Solutions' estimates of the civil, structural and building scope of services. The Architect may, at its own expense, prepare independent estimates of the COW if deemed necessary.~~

...

§ 7.1 The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.

All right, title and interest, including all rights under federal and state copyright and intellectual property laws in the Drawings, Specifications and other documents prepared by the Architect for this Project (collectively "instruments of Service") and the electronic methods of reproducing such documents are hereby conveyed, assigned and transferred by Architect and its consultants to Owner. Owner shall retain legal title to such Instruments of service, whether or not the project for which they may be made is completed, provide that the Architect has been paid for all compensation

due under this agreement for the services completed by the Architect. No further compensation shall be due to the Architect for Owner's use of the Instruments of Service, whether during performance of this Agreement or after its termination or completion. Except as described below, Owner may use the Instruments of Service for any purpose. Owner agrees not to sell the Instruments of service to others under any circumstances, and to hold harmless the Architect for any re-use of the Instruments of service by Owner, provided that the Architect is not the Architect of Record for the re-use and the re-use is not for maintenance, repair or operation of the Owner's Facility. All Instruments of Service, including series in electronic form, shall be furnished to the Owner in a format requested by Owner, including electronic format.

**§ 7.2** The Architect and the Architect's consultants shall be deemed the authors and owners of their respective Instruments of Service, including the Drawings and Specifications, and shall retain all common law, statutory and other reserved rights, including copyrights. Submission or distribution of Instruments of Service to meet official regulatory requirements or for similar purposes in connection with the Project is not to be construed as publication in derogation of the reserved rights of the Architect and the Architect's consultants.

**§ 7.3** The Architect grants to the Owner a nonexclusive license to use the Architect's Instruments of Service solely and exclusively for purposes of constructing, using, maintaining, altering and adding to the Project, provided that the Owner substantially performs its obligations under this Agreement, including prompt payment of all sums due pursuant to Article 9 and Article 11. The Architect shall obtain similar nonexclusive licenses from the Architect's consultants consistent with this Agreement. The license granted under this section permits the Owner to authorize the Contractor, Subcontractors, Sub-subcontractors, and suppliers, as well as the Owner's consultants and separate contractors, to reproduce applicable portions of the Instruments of Service, subject to any protocols established pursuant to Section 1.3, solely and exclusively for use in performing services or construction for the Project. If the Architect rightfully terminates this Agreement for cause as provided in Section 9.4, the license granted in this Section 7.3 shall terminate.

**§ 7.3.1** In the event the Owner uses the Instruments of Service without retaining the authors of the Instruments of Service, the Owner releases the Architect and Architect's consultant(s) from all claims and causes of action arising from such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless the Architect and its consultants from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses arise from the Owner's use of the Instruments of Service under this Section 7.3.1. The terms of this Section 7.3.1 shall not apply if the Owner rightfully terminates this Agreement for cause under Section 9.4.

**§ 7.4** Except for the licenses granted in this Article 7, no other license or right shall be deemed granted or implied under this Agreement. The Owner shall not assign, delegate, sublicense, pledge or otherwise transfer any license granted herein to another party without the prior written agreement of the Architect. Any unauthorized use of the Instruments of Service shall be at the Owner's sole risk and without liability to the Architect and the Architect's consultants.

**§ 7.5** Except as otherwise stated in Section 7.3, the provisions of this Article 7 shall survive the termination of this Agreement.

**§ 7.2** The provisions of this Article 7 shall survive the termination of this Agreement.

PAGE 20

[ ☒ ] Litigation in a court of competent jurisdiction  
PAGE 21

### **§ 8.3 Arbitration**

**§ 8.3.1** If the parties have selected arbitration as the method for binding dispute resolution in this Agreement, any claim, dispute or other matter in question arising out of or related to this Agreement subject to, but not resolved by, mediation shall be subject to arbitration, which, unless the parties mutually agree otherwise, shall be administered by the American Arbitration Association in accordance with its Construction Industry Arbitration Rules in effect on the date of this Agreement. A demand for arbitration shall be made in writing, delivered to the other party to this Agreement, and filed with the person or entity administering the arbitration.

**§ 8.3.1.1** A demand for arbitration shall be made no earlier than concurrently with the filing of a request for mediation, but in no event shall it be made after the date when the institution of legal or equitable proceedings based on the claim, dispute or other matter in question would be barred by the applicable statute of limitations. For statute of limitations purposes, receipt of a written demand for arbitration by the person or entity administering the arbitration shall constitute the institution of legal or equitable proceedings based on the claim, dispute or other matter in question.

**§ 8.3.2** The foregoing agreement to arbitrate, and other agreements to arbitrate with an additional person or entity duly consented to by parties to this Agreement, shall be specifically enforceable in accordance with applicable law in any court having jurisdiction thereof.

**§ 8.3.3** The award rendered by the arbitrator(s) shall be final, and judgment may be entered upon it in accordance with applicable law in any court having jurisdiction thereof.

**§ 8.3.4 Consolidation or Joinder**

**§ 8.3.4.1** Either party, at its sole discretion, may consolidate an arbitration conducted under this Agreement with any other arbitration to which it is a party provided that (1) the arbitration agreement governing the other arbitration permits consolidation; (2) the arbitrations to be consolidated substantially involve common questions of law or fact; and (3) the arbitrations employ materially similar procedural rules and methods for selecting arbitrator(s).

**§ 8.3.4.2** Either party, at its sole discretion, may include by joinder persons or entities substantially involved in a common question of law or fact whose presence is required if complete relief is to be accorded in arbitration, provided that the party sought to be joined consents in writing to such joinder. Consent to arbitration involving an additional person or entity shall not constitute consent to arbitration of any claim, dispute or other matter in question not described in the written consent.

**§ 8.3.4.3** The Owner and Architect grant to any person or entity made a party to an arbitration conducted under this Section 8.3, whether by joinder or consolidation, the same rights of joinder and consolidation as the Owner and Architect under this Agreement.

...

**§ 9.6** If the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall compensate the Architect for services performed prior to termination, Reimbursable Expenses incurred, and costs attributable to termination, including the costs attributable to the Architect's termination of consultant agreements and Reimbursable Expenses incurred.

**§ 9.7** In addition to any amounts paid under Section 9.6, if the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall pay to the Architect the following fees:

*(Set forth below the amount of any termination or licensing fee, or the method for determining any termination or licensing fee.)*

.1 — Termination Fee:

.2 — Licensing Fee if the Owner intends to continue using the Architect's Instruments of Service:

**§ 9.8** Except as otherwise expressly provided herein, this Agreement shall terminate one year from the date of Substantial Final Completion.

**§ 9.9** The Owner's rights to use the Architect's Instruments of Service in the event of a termination of this Agreement are set forth in Article 7 and Section 9.7.9.7 and Article 12.

§ 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. The Architect shall be given reasonable access to the completed Project to make such representations. However, the Architect's materials shall not include the Owner's confidential or proprietary information if the Owner has previously advised the Architect in writing of the specific information considered by the Owner to be confidential or proprietary. ~~The Owner shall provide professional credit for the Architect in the Owner's promotional materials for the Project.~~ This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.

...

~~.1~~ Stipulated Sum  
~~(Insert amount).~~ .3 Other  
*(Describe the method of compensation)*

The fee structure below outlines compensation levels for all basic services. The fees below are  
~~.2~~ Percentage Basis presented as a Guaranteed Maximum (GM) fee format. Unused portions of the fee will result in a  
~~(Insert percentage value)~~ cost savings to the Owner. Reimbursable expenses are over and above these fees.

~~( )~~ % of the Owner's budget for the Cost of the Work, as calculated in accordance with Section 11.6. Base scope of work (Training Tower and Sitework):

Architectural, Civil Engineering, Structural Engineering, Electrical Engineering  
(No Mechanical, Plumbing, Fire Protection or Low Voltage)  
\$ 76,225.00

Alternate #1a – Pavilion Building  
Architectural, Civil Engineering, Structural Engineering, Electrical Engineering, Low Voltage  
(No Mechanical, Plumbing, Fire Protection)  
\$ 37,250.00

OR  
Alternate #1b – Pavilion Building – PRE-ENGINEERED  
Architectural, Civil Engineering, Structural Engineering, Electrical Engineering, Low Voltage  
(No Mechanical, Plumbing, Fire Protection)  
\$ 19,850.00

Alternate #2a – Toilet Room Building  
Architectural, Civil Engineering, Structural Engineering, Electrical, Mechanical and Plumbing Engineering.  
(No, Low Voltage, Fire Protection)  
\$ 29,250.00

OR  
Alternate #2b – Toilet Room Building – PRE-ENGINEERED  
Architectural, Civil Engineering, Structural Engineering, Electrical, Mechanical and Plumbing Engineering.  
(No, Low Voltage, Fire Protection)  
\$ 18,125.00

Alternate #3 – Pre-engineered Metal Building  
~~.3~~ Other Architectural, Civil Engineering, Structural Engineering, Electrical, Mechanical and Plumbing Engineering  
~~(Describe the method of compensation)~~  
(No, Low Voltage, Fire Protection)  
\$ 63,500.00



§ 11.4 Compensation for Supplemental and Additional Services of the Architect's consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus zero percent ( 0 %), or as follows:

...

Schematic Design Phase	<u>Fifteen</u>	percent (	<u>15</u>	%)
Design Development Phase	<u>Twenty</u>	percent (	<u>20</u>	%)
Construction Documents Phase	<u>Forty</u>	percent (	<u>40</u>	%)
Procurement Phase	<u>Five</u>	percent (	<u>5</u>	%)
Construction Phase	<u>Twenty</u>	percent (	<u>20</u>	%)

PAGE 24

See hourly rates in Exhibit B

...

- ~~.1~~ Transportation and authorized out-of-town travel and subsistence; from outside the St. Louis Metropolitan area and authorized out-of-town travel and subsistence. Transportation within the St. Louis Metropolitan area is not a reimbursable expense.;

...

- ~~.8~~ If required by the Owner, and with the Owner's prior written approval, the Architect's consultants' expenses of professional liability insurance dedicated exclusively to this Project, or the expense of additional insurance coverage or limits in excess of that normally maintained by the Architect's consultants;

...

- ~~.12~~ Other similar Project-related expenditures.
- ~~.13.~~ Architect shall provide owner with 2 full size and 2 half size sets of documents at each design milestone.
- ~~.14~~ Architect shall provide to Navigate Building Solutions one half size set and one full size set of documents at each design milestone. Anticipated design milestones are Schematic Design, 90% Construction Documents, and 100% Construction Documents.

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus zero percent ( 0 %) of the expenses incurred. Reimbursables shall not exceed \$5,000.00.

PAGE 25

§ 11.10.1.1 An initial payment of zero dollars and zero cents (\$ 0.00 ) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

§ 11.10.1.2 If a Sustainability Certification is part of the Sustainable Objective, an initial payment to the Architect of zero (\$ 0 ) shall be made upon execution of this Agreement for registration fees and other fees payable to the Certifying Authority and necessary to achieve the Sustainability Certification. The Architect's payments to the Certifying Authority shall be credited to the Owner's account at the time the expense is incurred.

...

§ 11.10.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid (~~sixty~~ 60

) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Architect.

...

1.5 % per month

...

§ 12.1 Architect agrees to indemnify and defend and hold harmless the Owner and NAVIGATE Building Solutions, LLC, together with its employees, agents, and authorized representatives, from and against any and all losses, suits, actions, legal or administrative proceedings, claims, demands, damages, liabilities, interest, reasonable attorney fees, costs and expenses of whatsoever kind or nature whether arising before or after completion of the work and in any manner directly or indirectly caused, occasioned or contributed to in whole or in part, by reason of any action, omission, fault or negligence whether active or passive of Architect, or of anyone acting under its direction or control or on its behalf in connection with or incidents to the performance of the Contract. Architect's indemnity and hold harmless obligations shall apply to the fullest extent permitted by law. Architect's obligation to indemnify and hold harmless shall remain in effect and shall be binding on Architect whether such injury shall accrue, or may be discovered, before or after termination of this Agreement.

§ 12.2 Insurance provisions set forth in this agreement are separate and independent from the indemnity provisions of this paragraph and shall not be construed in any way to limit the scope and magnitude of the indemnity provisions. The Indemnity Provisions of paragraph 12.1 shall not be construed in any way to limit the scope and magnitude and applicability of the insurance provisions.

§ 12.3 No part of the Services to be performed by Architect hereunder shall be subcontracted without the prior written consent of the Owner. The subcontracting of the work shall in no way relieve the Architect of the Architect's primary responsibility for the quality and performance of the work. The Architect shall assure that any subcontractor, as provided for herein, is in full compliance with all laws, rules, regulations, ordinances, provisions of this Agreement, and, without limiting the generality of the foregoing, compliance with all federal laws applicable to contracts of this type.

§ 12.4 The Owner reserves the right to direct revision of the Services at the Owner's discretion. Architect shall advise the Owner of additional costs and time delays, if any, in performing the revision, before Architect performs the revised services. If revisions of the Services are necessary due to Architect's error or omission, Architect shall provide the services and materials associated with such revisions, at no additional cost to the Owner.

§ 12.5 Architect shall provide Services under this Agreement only upon written request of the Owner, and only to the extent defined and required by the Owner. Architect shall not provide any services or materials not described by this Agreement unless Architect obtains prior written consent from the Owner. If the Owner gives prior written consent for Supplemental Services, the Owner shall compensate Architect with a fee mutually agreed upon by the parties prior to performance of the Supplemental Services. Any Supplemental services or materials provided by Architect without the Owner's prior written consent shall be at Architect's own risk, cost, and expense, and Architect shall not make a claim for compensation from the Owner for such work.

§ 12.6 The Owner may make changes within the general scope of services of the Agreement. However, no changes will be made in the Scope of Service, the Time of Performance, the fees to be paid or other provisions which may

affect the cost of the project without prior written order of the Owner and the execution of a suitable Amendment to this Agreement. Neither the Owner staff nor the Architect may authorize any substantive change in this Agreement by oral or other directions intended to substitute for a written contract Amendment.

#### § 12.7 Standard of Care

12.7.1 Architect shall exercise the same degree of care, skill, and diligence in the performance of all Services to the Owner that is ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality. At the Owner's request, Architect shall re-perform the Services which fail to satisfy this standard of care. If Architect fails to possess and exercise such care, skill and diligence in providing all Services, Architect shall be responsible to the Owner for any resulting loss or damages.

12.7.2 Architect represents it has all other necessary licenses, permits, and certifications required to perform the Services described herein.

12.7.3 Architect shall comply with, and cause its sub-consultants to comply with, applicable federal, state and local laws, orders, rules and regulations relating to the performance of the Services.

12.7.4 Neither Architect nor Architect's agents or employees shall discriminate against any employee or applicant for employment in the performance of this Agreement with respect to hiring, tenure, terms, conditions, or privileges of employment, because of race, color, religion, sex, or national origin.

#### § 12.8 Compensation & Audit by Owner

12.8.1 As consideration for providing the Services, the Owner shall pay Architect per Article 11, as defined below for each project. Architect acknowledges and agrees that the total cost to complete the Project shall not, in any way, exceed the listed amount without prior written approval by the Owner.

12.8.2 Architect shall submit an itemized invoice to the Owner on the first of each month that details the percentage of each Task that was completed in the month immediately prior. The invoice shall also indicate the percentage total of each Task that has been completed for the Project. Owner agrees to pay the balance of an approved invoice, or undisputed portions of a disputed invoice, within 30 days of the date of receipt by the Owner. In the event of a dispute, and prior to the invoice's due date, Owner shall pay the undisputed portion of the invoice and notify Architect of the nature of the dispute regarding the balance.

12.8.3 At the Owner's request, Architect shall permit the Owner, or any authorized representative of the Owner, at all reasonable times, to access and examine all records, books, papers or documents related to Architect's performance under this Agreement, including, but not limited to, expenses for sub-consultants, agents or assistants, direct and indirect charges, and detailed documentation for all such work performed.

#### § 12.9 Schedule & Delay

12.9.1 Unless otherwise directed by the Owner, Architect shall commence performance of the Services upon execution of this Agreement.

12.9.2 Architect shall provide Services pursuant to the agreed-upon schedule, which shall be per Article 1.1.4.

12.9.3 Neither the Owner nor the Architect shall be in default of the Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing party, including, but not limited to, unusually severe weather conditions, floods, tornadoes, earthquakes, fires, and epidemics; wars, riots and other civil disturbances; strikes, lockouts, and other labor disturbances; or judicial restraint. Should such a circumstance occur, the non-performing party shall, within a reasonable time, give the other party written notice describing the circumstances and the anticipated date to resume performance of the Agreement.

12.9.4 If Architect's performance is delayed due to delays caused by the Owner, Architect shall have no claim against the Owner for damages or payment adjustment other than an extension of time to perform the Services.

#### § 12.10 Assignment of and Responsibility for Personnel

12.10.1 Architect's assignment of personnel to perform the Services shall be subject to the Owner's oversight and general guidance.

12.10.2 While upon Owner premises or property under the Owner's control, the Architect's employees, agents, and subconsultants shall be subject to the Owner's rules and regulations respecting its property and the conduct of its employees thereon.

#### § 12.11. Ownership & Reuse of Documents

12.11.1. All drawings, specifications, test reports, and other materials and work products which are prepared or furnished by the Owner prior to this Agreement, or for the performance thereof, shall remain the Owner's sole property. The Owner shall make available to Architect the copies of such materials as necessary for Architect to perform the Services.

12.11.2. All drawings, specifications, test reports, and other materials and work products, including computer aided drawings, designs, and other data filed on electronic media which will be prepared or furnished by Architect (and Architect's independent professional associates and subconsultants) under this Agreement, are instruments of service in respect to the Project and such information and documents prepared by Architect shall become the sole property of the Owner. At the Owner's request, Architect shall give the Owner all materials obtained or produced in the course of the Services. The Owner makes no warranty as to the compatibility of computer data files with computer software or software releases other than that used by Architect in performing services herein. Architect shall maintain complete Services records for five (5) years after completion of the Services.

12.11.3. The Owner understands that the reuse of any document prepared or furnished by Architect without written verification or adaptation by Architect for the specific purpose intended by the Owner shall be at the Owner's sole risk and without liability or legal exposure to Architect.

#### § 12.12. Architect's Personnel at the Project Site

12.12.1. The presence of Architect's personnel at a construction site is for the purpose of providing the Owner a greater degree of confidence that the completed work will generally conform to the Scope of Work and related Project documents, and that the integrity of the design concept as reflected in the Project documents have been implemented and preserved by the contractor(s).

12.12.2. Architect has no authority to exercise control over any construction contractor. Architect neither guarantees the performance of the contractor(s), nor assumes the responsibility for the contractor's failure to perform their work in accordance with the Project documents.

#### § 12.13. Relationship of the Parties

12.13.1. The Owner and Architect agree that the Architect shall be and remain an independent contractor in the performance of the Services. Architect's employees, agents, or subconsultants shall not be considered employees of or subject to the direction and control of the Owner.

12.13.2. Architect shall be solely responsible for the supervision and performance of all subconsultants to perform under this Agreement.

#### § 12.14. Decisions Under This Agreement

The Owner Representative will determine the acceptability of the drawings, specifications, and estimates to be furnished, and will decide all questions that may arise relative to the proper performance of this contract, and his decision shall be final and conclusive.

#### § 12.15. Equal Opportunity and Non-Discrimination

12.15.1. The contractor, with regard to the work performed by it after award and prior to completion of the contract work, will not discriminate on the basis of race, color, religion, sex, national origin or disability in the selection and retention of subcontractors. The contractor will comply with Title VI of the Civil Rights Act of 1964, as the same has been or may be amended from time to time. In all solicitation either by competitive bidding or negotiations made by the contractor for work to be performed under a subcontract, including procurement of materials or equipment, each potential subcontractor or supplier shall be notified of the contractor's obligations under this contract and the regulations relative to nondiscrimination on the ground of race, color religion, sex, national origin or disability.

12.15.2. The contractor will take action to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, sex, national origin or disability. Such action shall include, but not be limited to the employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation, and selection for

training including apprenticeship. The contractor agrees to post notices pertaining to the foregoing in conspicuous places available to employees and applicants for employment.

12.15.3. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin or disability.

12.15.4. The contractor will comply with all provisions of federal, state and local codes, ordinances and regulations governing the regulation of Equal Employment Opportunity and Non-Discrimination.

12.15.5. During performance of the obligations set forth in this Agreement, each party agrees that it shall not discriminate against any employee or applicant for employment in the terms or conditions of employment including but not limited to: recruitment, selection, training, upgrading, promotion, demotion, transfer, layoff, or termination due to said person's race, religion, creed, color, sex, age, national origin, handicap, or disability.

12.15.6. In the event that any or all of the provision(s) of the foregoing paragraphs (12.15.1) or (12.15.2) conflict with federal, state or other local laws, ordinances or regulations, then the requirements of such federal, state or local laws, ordinances, or regulations shall prevail. Compliance with the foregoing provisions shall not relieve the contractor from adherence to any and all additional requirements regarding equal employment or non-discrimination set forth in such federal, state or other local laws, ordinances or regulations.

#### § 12.16. Conflicts of Interest

12.16.1. The parties agree to abide by all applicable federal, state and local laws, ordinances and regulations relating to conflicts of interest. Additionally, but not in limitation of the foregoing, no elected official or other official of Owner having any power of review or approval of any of the undertakings contemplated by this Agreement, shall knowingly participate in any decision(s) relating thereto which affect his or her personal interests or those of his/her immediate family, or those of any corporation or partnership in which he or she or a member of his/her immediate family is directly or indirectly interested.

12.16.2. Owner shall not knowingly, after due inquiry, employ or contract with any person if a member of his or her immediate family is a member of the Owner or the cities that are participatory to the organization, or is employed by Owner in an administrative capacity (i.e., those who have selection, hiring or supervisory or operational responsibility for the work to be performed pursuant to this Agreement); provided, however, that the foregoing shall not apply to temporary or seasonal employment. Owner shall not knowingly, after due inquiry, employ or contract with any corporation or partnership if an elected official of Owner or a person employed by Owner in an administrative capacity (as defined in the foregoing sentence), or a member of the immediate family of such elected official or person employed in an administrative capacity shall have an interest, directly or indirectly, therein.

12.16.3. For the purposes of this section "immediate family" includes: husband, wife, son, daughter, father, mother, brother, sister, brother-in-law, sister-in-law, father-in-law, mother-in-law, uncle, aunt, nephew, niece, stepparent and stepchild.

12.16.4. For purposes of this section, a person shall be deemed to have an interest in a corporation or partnership if he or she, or any member of his/her immediate family shall own, whether singularly or collectively, directly or indirectly, ten percent (10%) more of any corporation or partnership, or shall own an interest having a value of ten thousand dollars (\$10,000) or more therein, or an individual or a member of his/her immediate family shall receive, whether singularly or collectively, directly or indirectly, of a salary, gratuity, or other compensation or remuneration of five thousand dollars (\$5,000) or, per year there from. In the event that any or all of the foregoing provision(s) shall conflict with federal, state or other local laws, ordinances or regulations, then the requirements of such federal, state or local laws, ordinances, or regulations shall prevail. Compliance with the foregoing provisions shall not relieve parties contracting with the Owner from adherence to any and all additional requirements regarding conflicts of interest set forth in such federal, state or other local laws, ordinances or regulations.

§ 12.17. NOT USED.

§ 12.18. Notice

Any notice required or permitted to be delivered under this Agreement shall be in writing and shall be deemed to have been delivered on the earliest to occur of (a) actual receipt; or (b) three business days after having been deposited with the U.S. Postal Service, postage prepaid, certified mail, return receipt requested; or (c) one business day after having been deposited with a reputable overnight express mail service that provides tracking and proof of receipt of items mailed. All notices, unless otherwise directed by this Agreement, shall be addressed to the parties at the addresses set forth as follows:

12.18.1. Notices sent by the Architect to the Owner shall be sent to:

Central Core Fire Training Center Commission  
10 North Bemiston Avenue  
Clayton, MO 63105

12.18.2. Notices sent by the Owner to the Architect shall be sent to:

Roy A. Mangan  
Archimages, Inc.  
243 W. Clinton Place  
St. Louis, MO 63122

§ 12.19. Term & Termination

12.19.1. The effective date of this Agreement shall be the date of execution, when the Agreement is signed by both parties. This Agreement shall terminate upon completion of all Services to the satisfaction of the Owner, and upon final payment by the Owner.

12.19.2. Notwithstanding Paragraph 12.19.1, the Owner reserves the right and may elect to terminate this Agreement at any time, with or without cause. The Owner shall compensate Architect for the Services that have been completed to the Owner's satisfaction as of the date of termination. Architect shall perform no activities other than reasonable wrap-up activities after receipt of notice of termination.

12.19.3. Architect may, upon providing the Owner with a 10 day written notice, terminate this Agreement in the event the Owner does not complete its responsibilities under this Agreement.

#### § 12.20. Choice of Law; Venue

This Agreement, and all work and other activities governed hereby, shall be governed by the laws of the State of Missouri. Any action arising out of, or concerning, this contract shall be brought only in the Circuit Court of St. Louis County, Missouri. All parties to this contract consent to the jurisdiction and venue of that court.

#### § 12.21. Conflicts

In the event of any conflict or discrepancy between the terms of this Agreement and those set forth in other documents, it is expressly understood and agreed that the terms and provisions of this Agreement shall govern.

#### § 12.22. Severability

If any provision of this Agreement is held to be illegal, invalid or unenforceable under present or future laws, such provision shall be fully severable. In such event, this Agreement shall be construed and enforced as if such illegal, invalid, or unenforceable provision had never comprised a part of this Agreement and the remaining provisions of this Agreement shall remain in full force and effect, and shall not be affected by the illegal, invalid or unenforceable provision.

#### § 12.23. Construction Means and Methods

Architect shall not be responsible for the means and methods of construction, job site safety, or appropriateness of installation methods undertaken on the project site by the OWNER, developer and or contractor hired to perform services related to this contract.

#### § 12.24. Employee Verification

Contractor will comply with and satisfy the requirements of Sec. 285.530.2, RSMo. Supp. 2009, which requires as a condition for the award of any contract or grant in excess of five thousand dollars by any political subdivision of the State of Missouri to a business entity, that the business entity shall, by sworn affidavit and provision of documentation, affirm its enrollment and participation in a federal work authorization program with respect to the employees working in connection with the contracted service, and



requires every such business entity to also sign an affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contracted services.

#### § 12.25. Miscellaneous Provisions

12.25.1. Entire Agreement. This Agreement, including attachments incorporated herein by reference, represents the entire Agreement and understanding between the parties, and this Agreement supersedes any prior negotiations, proposals or agreements. Unless otherwise provided in this Agreement, any amendment to this Agreement shall be in writing and shall be signed by the Owner and Architect, and attached hereto.

12.25.2. Waiver. The failure of either party to require performance of this Agreement shall not affect such party's right to enforce the same. A waiver by either party of any provision or breach of this Agreement shall be in writing. A written waiver shall not affect the waiving party's rights with respect to any other provision or breach.

12.25.3. Assignment. Nothing in this Agreement shall be construed to give any rights or benefits to any party other than the Owner and Architect. Architect shall not assign any interest in this Agreement without the Owner's prior written consent. If Architect assigns an interest in this Agreement without the Owner's prior written consent, such assignment shall be void, and Owner may immediately terminate or suspend this Agreement.

12.25.4. Successors and Assigns. Subject to Paragraph 12.25.3, this Agreement shall be binding upon the heirs, executors, administrators, successors and assigns of the parties.

12.25.5. Third Parties. The Services to be performed by Architect are intended solely for the benefit of the Owner. Nothing contained herein shall create a contractual relationship with, or any rights in favor of, any person or entity not a signatory to this Agreement.

12.25.6 Architect and Architect's consultants shall certify and comply with Section 34.600 RSMo., Supp. 2020.

PAGE 33

.2 Building Information Modeling Exhibit, if completed: AIA Document E203™-2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below:  
(Insert the date of the E203-2013 incorporated into this agreement.)

...

[ X ] Other Exhibits incorporated into this Agreement:

...

Exhibit A – Request for Qualifications dated 06/14/2024 and RFI Responses dated 07/01/2024

Exhibit B – Archimages, Inc. certificate of insurance

## ***Certification of Document's Authenticity***

***AIA® Document D401™ – 2003***

I, Jennifer N Kissinger, Director NAVIGATE Building Solutions, LLC, hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 16:23:13 ET on 08/28/2024 under Order No. 4104250575 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document B101™ – 2017, Standard Form of Agreement Between Owner and Architect, other than those additions and deletions shown in the associated Additions and Deletions Report.

\_\_\_\_\_  
*(Signed)*

\_\_\_\_\_  
*(Title)*

\_\_\_\_\_  
*(Dated)*

## RESOLUTION

R24-54

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO RATIFY A CONTRACT BETWEEN THE CENTRAL CORE FIRE TRAINING COMMISSION, AN INTER-GOVERNMENTAL PARTNERSHIP BETWEEN THE CITIES OF BRENTWOOD, CLAYTON, MAPLEWOOD, AND RICHMOND HEIGHTS, AND ARCHIMAGES, INC. IN THE AMOUNT OF ONE-HUNDRED FOURTEEN THOUSAND TWO-HUNDRED DOLLARS (\$114,200) FOR ARCHITECTURAL, STRUCTURAL ENGINEERING, AND MECHANICAL ENGINEERING SERVICES RELATED TO THE FIRE TRAINING FACILITY PROJECT AT 4224 CARR LANE COURT

WHEREAS, the City of Maplewood has joined the Central Core Fire Training Commission as an equal and full partner with the Cities of Brentwood, Clayton, and Richmond Heights; and

WHEREAS, the Central Core Fire Training Commission seeks to enhance the ability to provide public safety training services to member municipalities; and

WHEREAS, the Commission has identified the need for architectural, structural engineering, and mechanical engineering services related to the Fire Training Facility Project; and

WHEREAS, Archimages, Inc. has been selected to provide these professional services; and

WHEREAS, the City Council finds it in the best interest of the City to authorize the City Manager to ratify the contract with Archimages, Inc. on behalf of the Central Core Fire Training Commission;

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

The City Manager is hereby authorized to ratify a contract between the Central Core Fire Training Commission and Archimages, Inc. in the amount of One-Hundred Fourteen Thousand Two-Hundred Dollars (\$114,200) for architectural, structural engineering, and mechanical engineering services related to the Fire Training Facility Project at 4224 Carr Lane Court.

Passed this 10th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 10th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

# Memorandum



**To:** Mayor and City Council  
**From:** Amber Withycombe, City Manager  
**Date:** September 3, 2024  
**Re:** **St. Louis Regional Hazard Mitigation Plan**

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The Federal Emergency Management Agency (FEMA) offers financial assistance to local governments for post-disaster reconstruction through its Hazard Mitigation Grant Program. To qualify for this funding, municipalities must have adopted hazard mitigation plans. FEMA has recently updated its requirements, and the City of Maplewood is completing the following steps to maintain eligibility for federal hazard mitigation grants:

1. Complete and submit the municipal hazard mitigation questionnaire to East-West Gateway Council of Governments (EWG) no later than September 12, 2024.
2. Enact a resolution to adopt EWG's 2025-2030 [St. Louis Regional Mitigation Plan](#) by September 2025. FEMA approval of this plan is expected in October 2025.

The current HMP is set to expire in October 2025, as FEMA mandates updates every five years. While participation and adoption are voluntary, they are essential for grant eligibility. It's important to note that FEMA increased its participation requirements in 2023, resulting in a more comprehensive questionnaire.

The questionnaire covers various aspects of Maplewood's governance, including property tax assessment, building regulations, and floodplain development policies. Our staff is currently working to complete the questionnaire for submission by the deadline.

By actively participating in this process and adopting the Plan, Maplewood demonstrates its commitment to hazard mitigation. This effort aims to reduce long-term risks from natural disasters and ensures our city maintains eligibility for crucial FEMA funding in the event of a disaster.

Enclosure  
Plan Goals & Mitigation Actions

## Plan Goals and Mitigation Actions

The goals for the St. Louis Regional Hazard Mitigation Plan are as follows:

1. Prepare communities in advance of a natural disaster to prevent loss of life, minimize injury, and illness;
2. Preserve and maintain property, including public and private infrastructure, businesses, and individual homes, and improve community vitality; and
3. Encourage regional, county, and local planning and development that reduces future risk from natural disaster and is consistent with the hazard mitigation plan.

Natural Hazards		
▪ Tornadoes	▪ Winter Storms	▪ Flooding
▪ Earthquakes	▪ Severe Thunderstorm	▪ Dam / Levee Failure
▪ Extreme Heat	▪ Sinkhole / Ground Failure	▪ Drought
▪ Wildfire		

St. Louis Regional HMP goals are based on grant fundable measures. Although not all mitigation strategies listed below are fundable, most listed below meet those criteria.

### 4.1 Mitigation Needed to Prepare for Tornadoes

1. Build safe rooms for schools, community centers, mobile home communities, critical municipal and infrastructure operations and require construction of safe rooms within new public buildings.
2. Develop and maintain early warning systems to target public and specific, vulnerable communities.
3. Retrofit one- and two-family residences and infrastructure and essential buildings.
4. Adopt current building codes and adopt ordinances to exceed minimum construction standards for high winds and develop ordinance to require underground utility lines in new developments.
5. Require anchoring of manufactured homes and exterior attachments and incorporate local inspections.
6. Create and improve early warning systems for tornado events including sirens, and targeted response such as Reverse 911, Code Red, Everbridge, Nixle, etc. and integrate communications systems to provide rapid communication and response.
7. Conduct risk assessments for tornado events.
8. Acquire necessary equipment, including generators, tree trimming equipment, and pumps, to secure lives and property.
9. Develop a plan for tornado mitigation.

### 4.2 Mitigation Needed to Prepare for Winter Storms

1. Create and support neighborhood initiatives for at risk populations, including, but not limited to elderly, unhoused, and those unable to afford their utility bills and establish relief centers and encourage the public and pets to use the centers.
2. Build new or retrofit existing structures for warming centers.
3. Ensure all-weather capabilities for emergency equipment.

4. Acquire necessary equipment, including generators, and pumps, to secure lives and property.
5. Develop a plan for winter storm mitigation.

#### **4.3 Mitigation Needed to Prepare for Extreme Heat**

1. Create and support neighborhood initiatives for at risk populations, including, but not limited to elderly, unhoused, and those unable to afford their utility bills and establish relief centers and encourage the public and pets to use the centers.
2. Build new or retrofit existing structures for cooling centers.
3. Increase tree planting and enhance shade availability to mitigate heat impacts.
4. Enforce burn ordinances and audit water loss and incentivize water reuse.
5. Repair, retrofit, and maintain water supply systems to minimize water loss.
6. Provide soil and water conservation practices education for farmers.
7. Acquire necessary equipment, including generators, and pumps, to secure lives and property.
8. Develop a plan for extreme heat mitigation.

#### **4.4 Mitigation Needed to Prepare for Severe Thunderstorms**

1. Regularly inspect and maintain storm drains and storm drainage systems to remove debris and blockages impeding stormwater flows.
2. Review and update building codes to reduce building damage.
3. Improve early warning systems and maintain integrated communications systems for rapid response.
4. Promote student, individual, and household preparation.
5. Create and/or improve early warning systems for severe thunderstorms, including sirens, and targeted response such as Reverse 911, Code Red, Everbridge, Nixle, etc.
6. Acquire necessary equipment, including generators, and pumps, to secure lives and property.
7. Develop a plan for severe thunderstorm mitigation.

#### **4.5 Mitigation Needed to Prepare for Floods**

1. Protect stream buffers from development and create setback requirements along streams and encourage and/or engage in wetland restoration.
2. Join or maintain participating status in National Flood Insurance Program (NFIP) and adopt Floodplain Management Plans.
3. Reduce or eliminate development in floodplain and use green Infrastructure best management practices to manage stormwater where it falls in rain gardens, swales, detention ponds, and similar structures.
4. Buy out repetitive loss properties, retrofit or reconstruct infrastructure, and utilize structure elevation to reduce flooding impacts.
5. Removal of public structures from flood zones, use dry flood proofing for historic buildings, and dry flood proofing non-residential structures to reduce flood damage.
6. Use localized and non-localized flood risk reduction and soil stabilization for increased flood resiliency.
7. Use post-disaster code enforcement and implement NFIP Substantial improvement/substantial damage provisions.

8. Update floodplain and flash flood-prone area mapping and maintain list of flood prone structures.
9. Install backflow valves and sump pumps in critical facilities and perform storm drainage system maintenance.
10. Replace inadequate or non-performing culverts and maintain, replace, or improve other stormwater infrastructure, including storm drains.
11. Install and maintain pumping stations in levee systems.
12. Develop ordinances to require best management practices stormwater infrastructure design and construction, with long term maintenance provisions.
13. Create and improve early warning systems for floods, including sirens, and targeted response such as Reverse 911, Code Red, Everbridge, Nixle, etc., and integrate communications systems to provide rapid communication and response.
14. Conduct risk assessments for floods.
15. Acquire necessary equipment, including generators, and pumps, to secure lives and property.
16. Develop a plan for flood mitigation.

#### **4.6 Mitigation Needed to Address Risk of Failure in Dams and Levees**

1. Encourage annual inspection of dams and levees.
2. Improve structural integrity of dams, using incentives where feasible.
3. Educate dam and levee owners about responsibilities and liabilities and develop and maintain emergency contact lists for levees.
4. Develop and implement dam/levee failure emergency action plans.
5. Create and improve early warning systems for dam / levee failures, including sirens, and targeted response such as Reverse 911, Code Red, Everbridge, Nixle, etc.
6. Conduct risk assessments for dam / levee failures.
7. Develop a plan for dam / levee failure mitigation.

#### **4.7 Mitigation Needed to Prepare for Earthquakes**

1. Improve early warning systems.
2. Review and update building codes.
3. Maintain integrated communications systems for rapid response.
4. Promote student, individual, and household preparation.
5. Use infrastructure retrofit and structural and non-structural retrofit of existing buildings.
6. Adopt Seismic Construction Ordinance.
7. Create and improve early warning systems for earthquakes, including sirens, and targeted response such as Reverse 911, Code Red, Everbridge, Nixle, etc.
8. Integrate communications systems to provide rapid communication and response.
9. Conduct risk assessments for earthquakes.
10. Acquire necessary equipment, including generators, and pumps, to secure lives and property.
11. Develop a plan for earthquake mitigation.

#### **4.8 Mitigation Needed to Prepare for Sinkhole / Ground Failure**

1. Review new construction permit applications and reduce or eliminate construction in areas with undermined land or above highly soluble bedrock.
2. Map and assess vulnerable areas and stabilize when feasible.

3. Develop specially engineered resilient pipelines in areas subject to ground failures.
4. Conduct risk assessments for ground failures.
5. Acquire necessary equipment, including generators, and pumps, to secure lives and property.
6. Develop a plan for sinkhole / ground failure mitigation Conduct risk assessments for ground failures.

#### **4.9 Mitigation Needed to Prepare for Drought**

1. Audit water loss and incentivize water reuse.
2. Repair, retrofit, and maintain water supply systems to minimize water loss.
3. Provide soil and water conservation practices education for farmers and/or public.
4. Acquire necessary equipment, including generators, and pumps, to secure lives and property.
5. Develop a plan for drought mitigation.

#### **4.10 Mitigation Needed to Prepare for Wildfire**

1. Enforce open burn restrictions and burn ordinances.
2. Use vegetation management to reduce fuel loads.
3. Fire-resistant building retrofit.
4. Acquire necessary equipment, including generators, and pumps, to secure lives and property.
5. Develop a plan for Wildfire mitigation.



## RESOLUTION

R24-55

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, ADOPTING THE 2025 - 2030 ST. LOUIS REGIONAL HAZARD MITIGATION PLAN

WHEREAS, the City of Maplewood recognizes the threat that natural hazards pose to people and property within the City of Maplewood; and

WHEREAS, the City of Maplewood has participated in the preparation of a multi-hazard mitigation plan, hereby known as the St. Louis Regional Hazard Mitigation Plan, hereafter referred to as the Plan, in accordance with the Disaster Mitigation Act of 2000; and

WHEREAS, the Plan identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in the City of Maplewood from the impacts of future hazards and disasters; and

WHEREAS, the City of Maplewood recognizes that land use policies have a major impact on whether people and property are exposed to natural hazards, and the City Council will endeavor to integrate the Plan into the City's comprehensive planning process and

WHEREAS, adoption by the City of Maplewood demonstrates their commitment to hazard mitigation and achieving the goals outlined in the Plan.

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

In accordance with regulations for adopting resolutions, the City of Maplewood adopts the FEMA-approved 2025- 2030 St. Louis Regional Hazard Mitigation Plan.

Passed this 10th day of September, 2024

---

Barry Greenberg, Mayor

Attest:

---

Tanya Bohlken, Deputy City Clerk

Approved this 10th day of September, 2024

---

Barry Greenberg, Mayor

Attest:

---

Tanya Bohlken, Deputy City Clerk



August 30, 2024

VIA EMAIL

Amber Withycombe  
City Manager  
City of Maplewood  
7601 Manchester Road  
Maplewood, Missouri 63143  
Via email: [a-withycombe@cityofmaplewood.com](mailto:a-withycombe@cityofmaplewood.com)

**Re: Deer Creek Community Improvement District  
Board Appointment by the City of Maplewood, Missouri (the "City")**

Dear Ms. Withycombe:

Please be advised that this firm represents the Deer Creek Community Improvement District (the "CID"). On their behalf, I respectfully request that you forward this request to the Mayor, which, in his capacity as Mayor, to be approved by the Maplewood City Council for the appointments of Laura Lashley and Ted Bergman, each to terms expiring August 21, 2028.

Should you have any questions regarding the proposed appointments, please call me at (314) 552-6634.

Sincerely,

Linda K. AuBuchon  
Paralegal

LKA:

cc: Angela Odum; [aodlum@atlpl.com](mailto:aodlum@atlpl.com) via email  
Jacqueline K. Graves; [jgraves@lewisrice.com](mailto:jgraves@lewisrice.com) via email

**RESOLUTION**

**R24-56**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, APPOINTING LAURA LASHLEY AND TED BERGMAN AS PROPERTY OWNER REPRESENTATIVES TO THE DEER CREEK CENTER COMMUNITY IMPROVEMENT DISTRICT AND ESTABLISHING THEIR TERMS OF OFFICE AS EXPIRING AUGUST 21, 2028

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

Laura Lashley and Ted Bergman are hereby appointed as property owner representatives with terms expiring August 21, 2028.

Passed this 10th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 10th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

# Memorandum



**To:** Amber Withycombe, City Manager  
**From:** Lexie Miller, Finance Director  
**Date:** August 26, 2024  
**Re:** **2024 Tax Rates**

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Enclosed is an ordinance establishing the 2024 tax rates for the City of Maplewood. The residential rate is estimated to be \$0.8850 per \$100 of assessed valuation, which is a decrease of \$0.0040 from 2023. The commercial tax rate is estimated at \$1.4540 per \$100 of assessed valuation, an increase of \$0.0030 from 2023. The personal property tax is estimated at \$1.6100 per \$100 of assessed valuation, remaining unchanged from 2023.

For the Special Business District, the residential rate increased by \$0.0030 to \$0.0730, and the commercial rate increased by \$0.0020 to \$0.2200. It's important to note that the residential rate only applies to properties within the Special Business District that are used for commercial purposes.

The final tax rate calculations require the Post Board of Equalization (BOE) numbers and the New Construction Report from the St. Louis County Assessor. These are expected to be released to St. Louis County municipalities in mid-September.

As per Missouri Statute 137.055, we must hold a public hearing for review and comment on the calculated rates. We posted notices for a public hearing on September 10, 2024, at four public locations in the city. We also published notice of the hearing in a local newspaper two weeks prior to the hearing date.

The approved rates must be submitted to St. Louis County by October 1, 2024. Due to the timing of the Post BOE and New Construction numbers' release, the attached ordinance contains preliminary tax rates. These will be updated when official numbers become available.

**BILL NO.****ORDINANCE NO.**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, ESTABLISHING THE TAX RATES FOR THE CITY OF MAPLEWOOD AND THE MAPLEWOOD SPECIAL BUSINESS DISTRICT ON ALL REAL, PERSONAL, TANGIBLE, AND INTANGIBLE PROPERTY WITHIN THE CITY OF MAPLEWOOD, MISSOURI, FOR 2024.

WHEREAS, a public hearing was conducted on the proposed tax rates on September 10, 2024.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AS FOLLOWS:

Section I. The 2024 tax levy within the City of Maplewood, Missouri, levied upon every dollar of taxable, tangible property in the City of Maplewood, Missouri, shown by the latest completed assessment, shall be as follows per one hundred dollars (\$100.00) of assessed valuation:

<i>Rate per \$100</i> <u>Assessed Value</u>	<u>Residential</u>	<u>Commercial</u>	<u>Personal Property</u>
General Fund	\$0.1200	\$0.5020	\$0.5670
Public Safety Pension Fund	\$0.2680	\$0.4140	\$0.4450
Solid Waste Fund	\$0.2170	\$0.2580	\$0.3180
Debt Service	\$0.2800	\$0.2800	\$0.2800
<b>Total Tax Rate</b>	<b>\$0.8850</b>	<b>\$1.4540</b>	<b>\$1.6100</b>

Section II. The 2024 tax levy within the Maplewood Special Business District, levied upon every dollar of taxable, tangible property in the Maplewood Special Business District, shown by the latest completed assessment, shall be as follows per one hundred dollars (\$100.00) of assessed valuation:

<i>Rate per \$100</i> <u>Assessed Value</u>	<u>Residential</u>	<u>Commercial</u>	<u>Personal Property</u>
General Fund	\$0.0730	\$0.2200	\$0

Section III. The City Manager is hereby authorized to lower the tax rates set above if the state auditor requires the rates to be lowered.

Section IV. The City Clerk shall send a certified copy of this ordinance to the Collector of Revenue, St. Louis County, Missouri, for collection of the tax rate upon the assessed valuation of all tangible, intangible, real, and personal property within the City of Maplewood.

Section V. This ordinance shall be in full force and effect immediately upon its passage and approval.

Passed this 24th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 24th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

# Memorandum



**To:** Plan & Zoning Commission  
**From:** Anthony J. Traxler, Assistant City Manager, Director of Public Works  
**Date:** August 29, 2024  
**Re:** **Petition #2024-11 - Review and recommendation of a request for a conditional use permit to operate a retail shop in the MR Medium Density Residential District at 2867 Laclede Station Road – The Happy Pax Corner Store**

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## BACKGROUND

The subject property (site), 2867 Laclede Station Road, is zoned MR Medium Density Residential District and is located at the northwest corner of Laclede Station Road and Flora Avenue. The site is fully developed supporting a two-story brick building constructed in 1913.

The building is 1,170 square feet and contains a second-floor apartment and street level property management office (Palcor property management company). Prior to Palcor locating in the street level suite, Personal Touch Hair & Nail Salon operated at this location for more than a decade. Commercial uses would not be permitted in the MR District, however, Section 56-1063 (l) of the Zoning Code states:

- I. Nonconforming Residential: Notwithstanding the provisions of 56-848 and subsections (h) and (i) of this section, upon the recommendation of the Plan and Zoning Commission, the Council may issue a conditional use permit for a nonconforming use of an existing structure, if, following a public hearing, the City Council shall determine that:
  - (1) The proposed use is consistent with the design, construction and original intended use of the structure; and
  - (2) The proposed use serves a community need, and no detrimental effect will be made upon the character of the zoning district in which the conditional use is proposed.

The Council may limit the term of the Conditional Use Permit. The granting of a Conditional Use Permit shall not be construed as continuing the nonconforming use beyond the term of the permit, nor extended to any other nonconforming use nor to any other occupant or use.

## ZONING REQUEST

The petitioner, Julie Mathis of The Happy Pax Corner Store, is requesting a Conditional Use Permit to allow a retail store at 2867 Laclede Station Road.

## PLAN & ZONING ISSUES

1. **Business Operations:** The Happy Pax Corner store will sell jewelry, phone and bag/backpack charms, beaded pens, keychains, hairclips and other trinkets and do-it-

yourself crafting materials (see attached photos).

2. **Impact on Adjacent Properties:** The site contains eight off-street parking spaces which should be ample parking to support a small (approximately 550 square foot) retail space and a second-floor apartment unit. This property has historically been used for various commercial purposes for more than 100 years. Therefore, the proposed use should have minimal impact on adjacent properties or the surrounding neighborhood.

### **CONDITIONAL USE PERMIT STANDARDS FOR APPROVAL**

In presenting any application for a Conditional Use Permit, the petitioner must demonstrate that the proposed conditional uses meet the “Standards for Approval” criteria set forth in Section 56-877, Procedures for a conditional use permit, of the Zoning Code.

### **FINDING**

Staff recommends approval of the conditional use permit based on the following findings:

1. The scale and intensity of the proposed retail use should be compatible with adjacent and surrounding properties.
2. The site has historically supported commercial uses.
3. The proposed conditional use permit, at the above location, will contribute and promote the welfare and convenience of the public by providing a small retail facility to the surrounding area.

### Enclosures

Retail Product Images

Building Image













2867 Laclede Station Road

**BILL NO.**

**ORDINANCE NO.**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, GRANTING A CONDITIONAL USE PERMIT TO JULIE MATHIS TO OPERATE A RETAIL USE IN THE MR MEDIUM DENSITY RESIDENTIAL DISTRICT AT 2867 LACLEDE STATION ROAD

WHEREAS, Julie Mathis of The Happy Pax Corner Store has applied to the City Council of the City of Maplewood, Missouri for a Conditional Use Permit as provided in Section 56-1063 (l) of the Maplewood Code of Ordinances to operate a retail shop at 2867 Laclede Station Road; and

WHEREAS, the Plan and Zoning Commission recommended approval of this proposed Conditional Use Permit at their September 4, 2024 meeting by a vote of 6 ayes, 0 nays; and

WHEREAS, the City Council held a public hearing on this conditional use permit petition at their September 10, 2024 Council meeting.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AS FOLLOWS:

Section I. Julie Mathis of The Happy Pax Corner Store is hereby granted a Conditional Use Permit to operate a retail shop at 2867 Laclede Station Road.

Section II. The Conditional Use Permit is granted subject to all rules and regulations and conditions set forth for the property described in Section I. as follows:

- (A) Permitted Use – Retail shop.
- (B) Architectural Standards/Sign Requirements - Any exterior changes or additions to the building or structures and/or signage must be approved by the Design and Review Board prior to the issuance of a building permit.
- (C) Exterior Storage of Materials - No unenclosed outside storage of materials will be permitted.

Section III. This ordinance shall be in full force and effect fifteen (15) days after its passage and approval.

Passed this 24th day of September, 2024

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Barry Greenberg, Mayor

Attest:

---

Tanya Bohlken, Deputy City Clerk

Approved this 24<sup>th</sup> day of September, 2024

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Barry Greenberg, Mayor

Attest

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Tanya Bohlken, Deputy City Clerk

# Memorandum



**To:** Plan & Zoning Commission  
**From:** Anthony J. Traxler, Assistant City Manager, Director of Public Works  
**Date:** August 29, 2024  
**Re:** **Petition Number 2024-12 – Request by Cory King of Side Project Brewery to rezone 7443 Hazel Avenue from SR Single Family Residential District to CB Community Business District**

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## BACKGROUND

The subject property, 7443 Hazel Avenue, is zoned SR Single Family Residential District. The site is an approximately 8,520 square foot vacant lot. The site previously supported a single-family home that was demolished approximately 18 years ago.

The petitioner, Cory King of Side Project Brewery, recently purchased this lot and would like to expand the parking lot for Side Project Brewery located at 7458 Manchester Road which abuts 7443 Hazel Avenue (see attached site plan). In order to expand the parking lot, 7443 Hazel Avenue would need to be rezoned. If the rezoning were approved, the petitioner could either combine the lots or request a conditional use permit for a stand-alone parking lot and keep the lot separate.

## ZONING REQUEST

The petitioner, Cory King of Side Project Brewery, is requesting to rezone 7443 Hazel Avenue from SR Single Family Residential District to CB Community Business District. Approval of this request would allow the petitioner to expand his existing parking lot for Side Project Brewery to include 7443 Hazel Avenue.

## PLANNING AND ZONING ISSUES

1. **Site Inventory:** The City Code states “the CB District is intended to accommodate a wide variety of retail commercial and personal and business service uses including those which attract shoppers from a community or city-wide and larger market area, as well as convenience service retail uses.” The City Code further states “the district seeks to give the highest priority to uses typically located in nucleated shopping districts which, in turn, serve a contiguous community and neighborhood shopping market. Included are small retail establishments of a convenience or service nature as well as specialized or larger shoppers’ goods establishments, which together attract and require intensive pedestrian and vehicular traffic.”

See the attached aerial of the site and surrounding area. To the north is Side Project Brewery (zoned CB District), to the south and west are single family homes (zoned SR District) and to the east is a parking lot for Jay B. Smith Funeral Home that is also zoned SR District. Staff researched the zoning of the Jay B. Smith Funeral Home and/or construction of a commercial parking lot in a residential district and could not determine

when the parking lot was constructed, but there appears to be commercial parking at this location as far back as 1955 so it likely predated current zoning regulations and would be considered a legally pre-existing non-conforming use.

For a zoning request to be considered spot zoning, the property, in most cases, must meet the following four criteria:

- 1) The area is small compared to districts surrounding the parcel in question.
- 2) The new district allows land uses inconsistent with those allowed in the vicinity.
- 3) The spot zone would confer a special benefit on the individual property owner not commonly enjoyed by the owners of similar property.
- 4) The existence of the spot zone conflicts with the policies in the text of the master plan and future land use or comprehensive plan.

The area is adjacent to CB zoning so it is not small compared to districts in the area, the proposed rezoning is consistent with land uses allowed in the vicinity (to the north), and because there is a commercial parking lot to the north and east of the site, the rezoning would not be considered a special benefit when compared with nearby uses. However, the proposed rezoning is not in accordance with the City's Land Use Guide (Comprehensive Plan) which designates this site and sites to the east, west and south as residential. Based on this analysis, the request would not be considered spot zoning.

2. **Transitional Yard Buffer Requirements:** The City Code requires the following transitional yard/buffer requirements to mitigate the impact of CB Community Business District uses to adjacent residential uses. The following buffers would apply to this petition and have been met by the petitioner.

- A. Where a side lot line coincides with a side or rear lot line of an adjacent residential area, then a closed fence at least six (6) feet but not more than eight (8) feet in height and a landscaped yard at least ten (10) feet in width shall be provided.
- B. Where the rear or side wall of any nonresidential structure in this district lies across the street from the front yard of residential structures located in a residential district, then a landscaped yard of at least twenty (20) feet in depth shall be provided along such a rear or side wall.

3. **Impact to Adjacent Properties:** The site has historically supported a single-family residential house or been a residentially zoned vacant lot. The proposed change of zoning and subsequent construction of a commercial parking lot could negatively impact adjacent properties and the surrounding neighborhood. Further, the proposed change of zoning could negatively impact the overall residential character of the neighborhood by increasing commercial encroachments into the 7400 block of Hazel Avenue. Most concerning, construction of the proposed parking lot would isolate the existing single-family home to the west (7461 Hazel Avenue) and would result in this house being surrounded on 3 sides by commercial uses which would negatively impact this homeowner.

As aforementioned, there is an existing commercial parking lot immediately east of the site. However, this lot appears to have predated current zoning requirements and is seldom used when compared to the use of a parking lot serving a restaurant/brewery.

4. **Comprehensive Plan:** The proposed rezoning is not in accordance with the City's Comprehensive Land Use Guide which designates the subject property as Single Family Residential.

## **FINDING**

Staff recommends denial of the proposed change of zoning request and subsequent parking lot installation request, based on the following findings.

1. The scale and intensity for the proposed change of zoning is not compatible with adjacent and surrounding single family residential dwelling units.
2. The proposed change of zoning is not in conformance with the City's Comprehensive Land Use Guide.
3. The proposed change of zoning would isolate and surround with commercial uses the existing single-family residence at 7461 Hazel Avenue.
4. The development intensity of most permitted and/or conditional CB Community Business District uses is greater than it would be if the existing single-family lot was to remain vacant or support a new single-family residence.

## **Enclosures**

Site Plan

Commission Member Presentation

Resident Emails Regarding the Proposed Rezoning





7458 MANCHESTER RD  
MAPLEWOOD, MO 63143

[illegible]

## SITE PLAN 07

230-43 \_\_\_\_\_  
Issue Date \_\_\_\_\_

# A100

The *Professional Architect*, said added to this, that applies only to the material and items shown on the sheet. All drawings, instruments, or other documents not exhibiting such shall not be considered prepared by the architect, and the architect accepts no responsibility for such plans, drawings or documents not exhibiting the seal.

**EV THREE STUDIOS, LLC**  
2717 Sutton Boulevard  
St. Louis, Missouri 63114  
866.895.2000





## Amber Withycombe

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**From:** Colin Bassett <csbassett@gmail.com>  
**Sent:** Saturday, August 31, 2024 3:49 PM  
**To:** Kevin A. Sullivan; Anthony Traxler  
**Cc:** Amber Withycombe  
**Subject:** presentation for the side project discussion  
**Attachments:** Examples of commercial-bordered residential strips.pdf

Hi Kevin and Anthony,

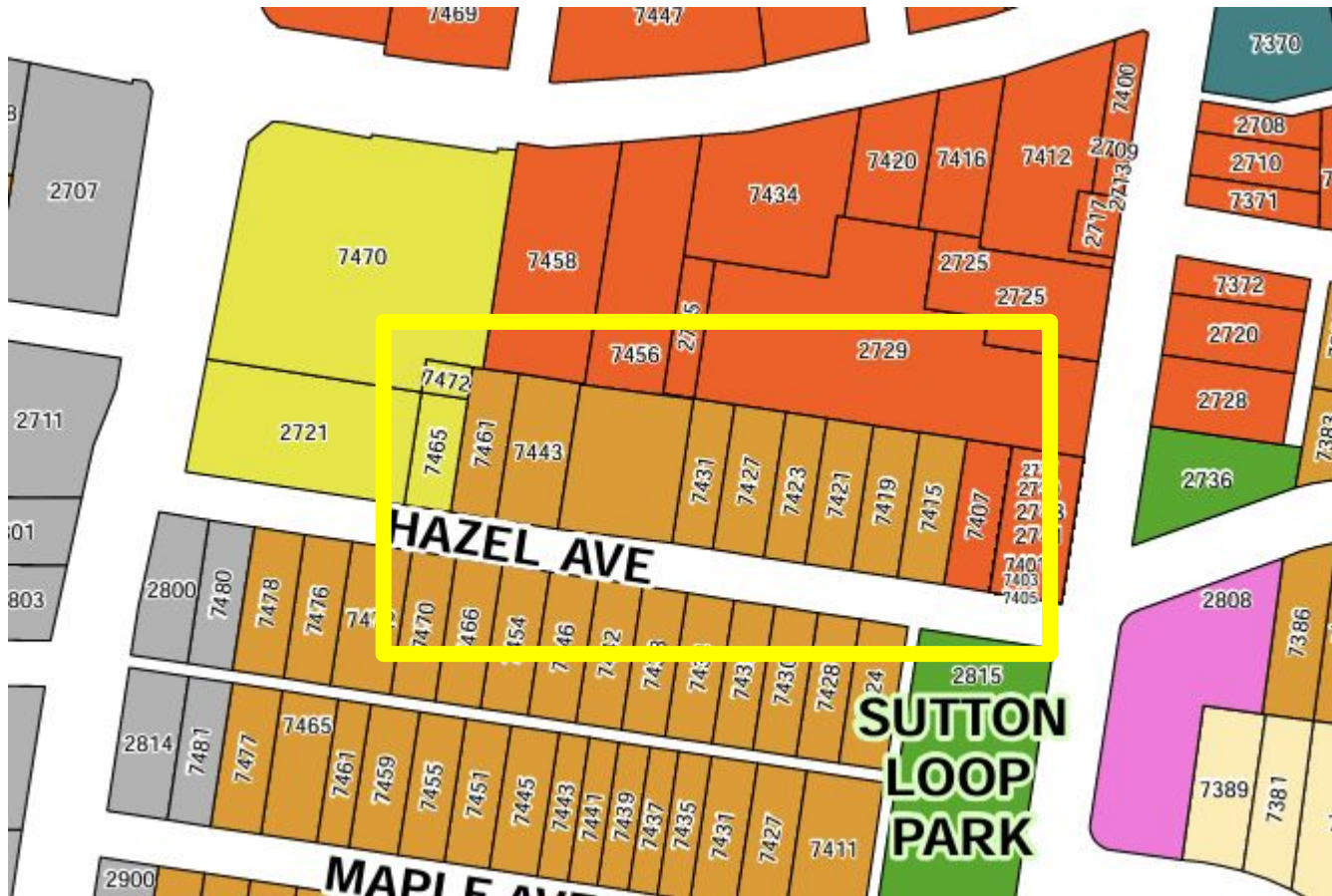
I know there will be a lot of input and discussion for the upcoming Side Project rezoning request. However, if there ends up being any time/opportunity, I'm curious if I may be able to share a few slides (attached) addressing some of my input on the staff findings. (Anthony, thanks so much for the great packet as usual. I think the staff findings are very clear and accurate.) If there's no time or need for me to share the presentation, that's totally fine.

Thanks,  
Colin

# Does the rezoning request align with the comp plan?

Evidence from the **zoning map** suggests the residential strip on the northside of Hazel is an anomaly that is out of line with similar commercially-bordered residential strips throughout the city.

Evidence from the **stated goals of the plan** suggests widespread consensus that, in order to support growth of the downtown commercial district, lot redevelopment will need to be considered, including redevelopment of residentially zoned lots.

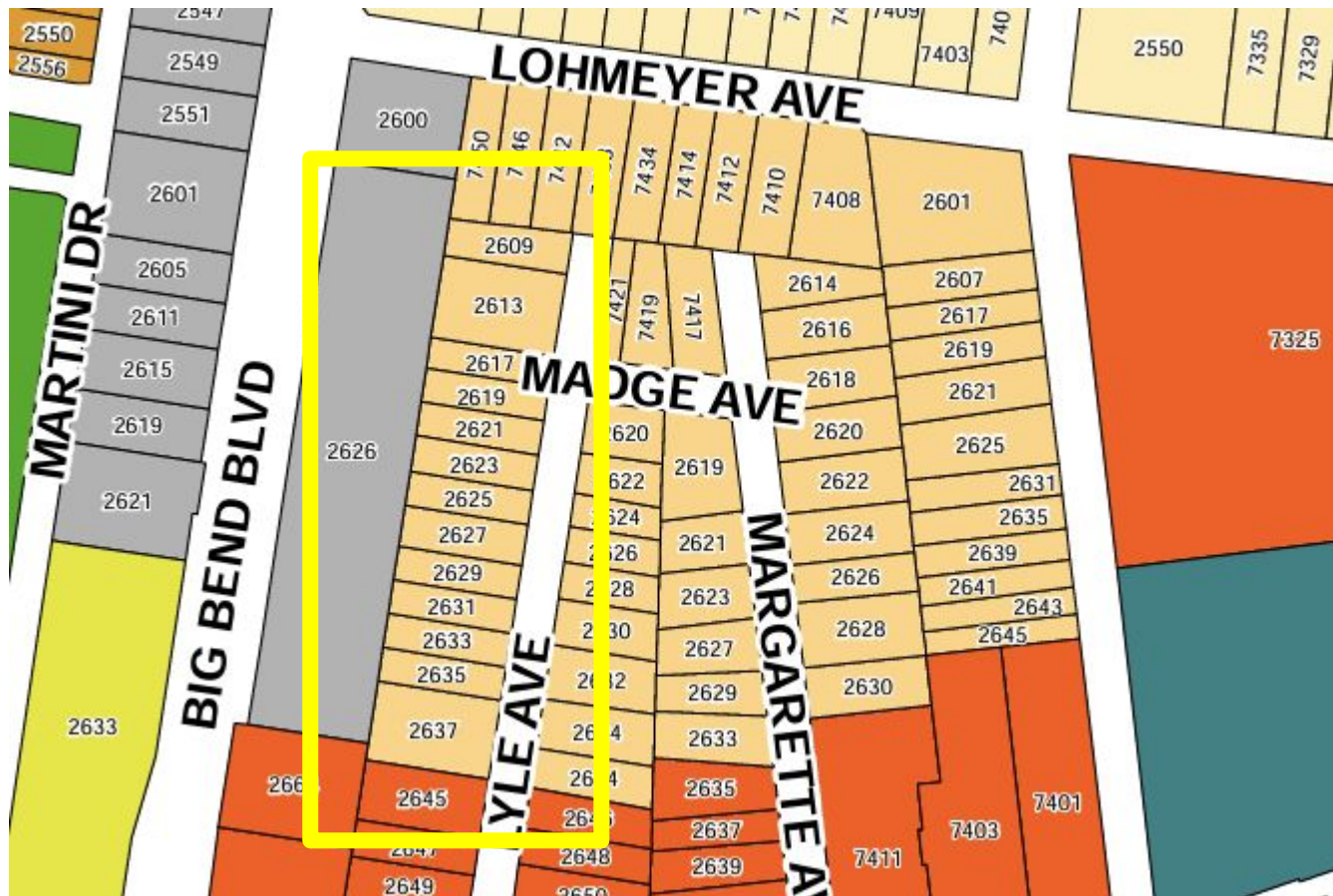


Strip bordered by

- Commercial
- Commercial
- Commercial
- Street

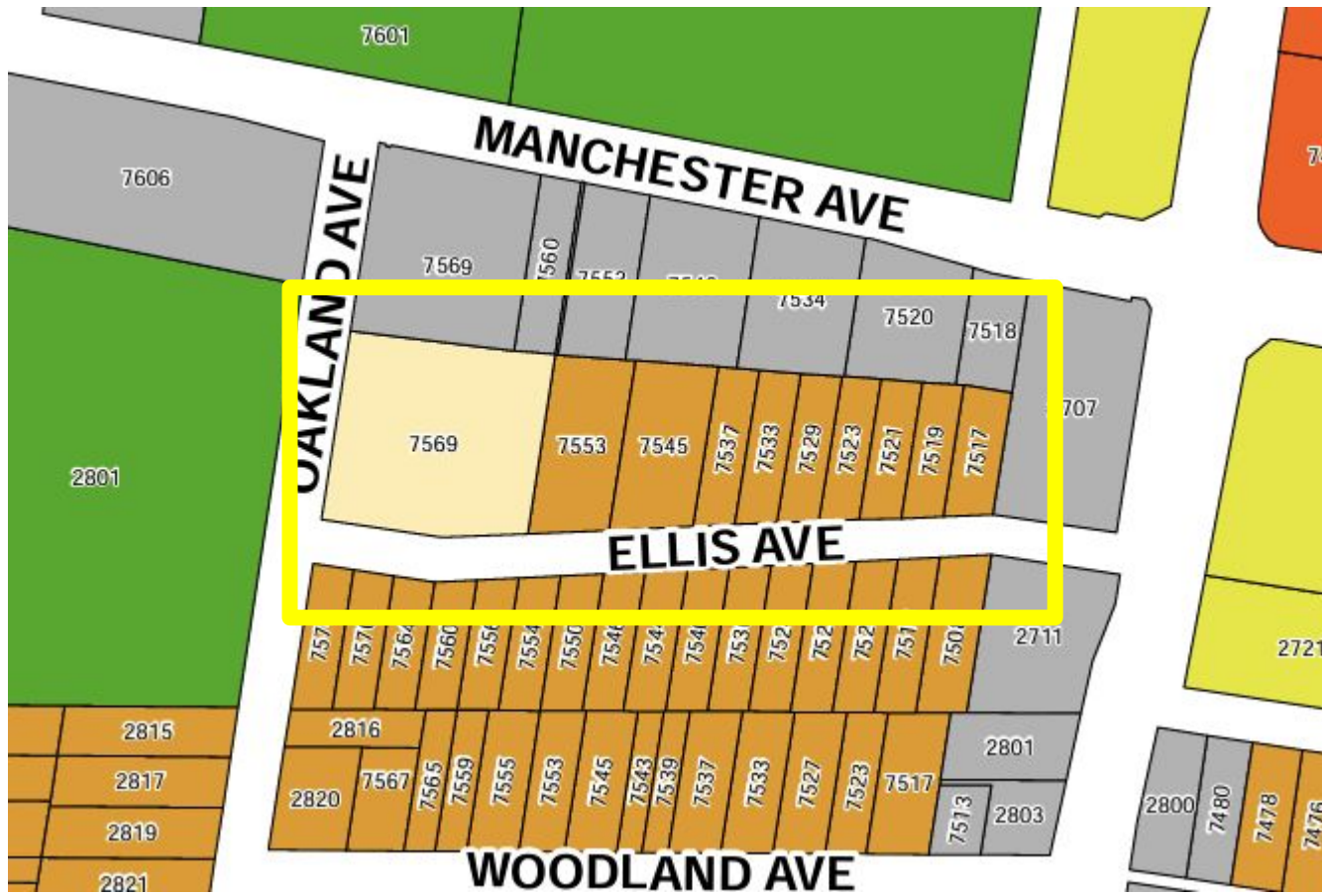
12 similar strips on the map are bordered on **no more than 2 sides** by commercially zoned lots.





Strip bordered by

- Commercial
- Commercial
- Residential
- Street



Strip bordered by

- Commercial
- Commercial
- Street
- Street







Strip bordered by

- Commercial
- Commercial
- Residential
- Street

Strip bordered by

- Commercial
- Commercial
- Residential
- Street



Strip bordered by

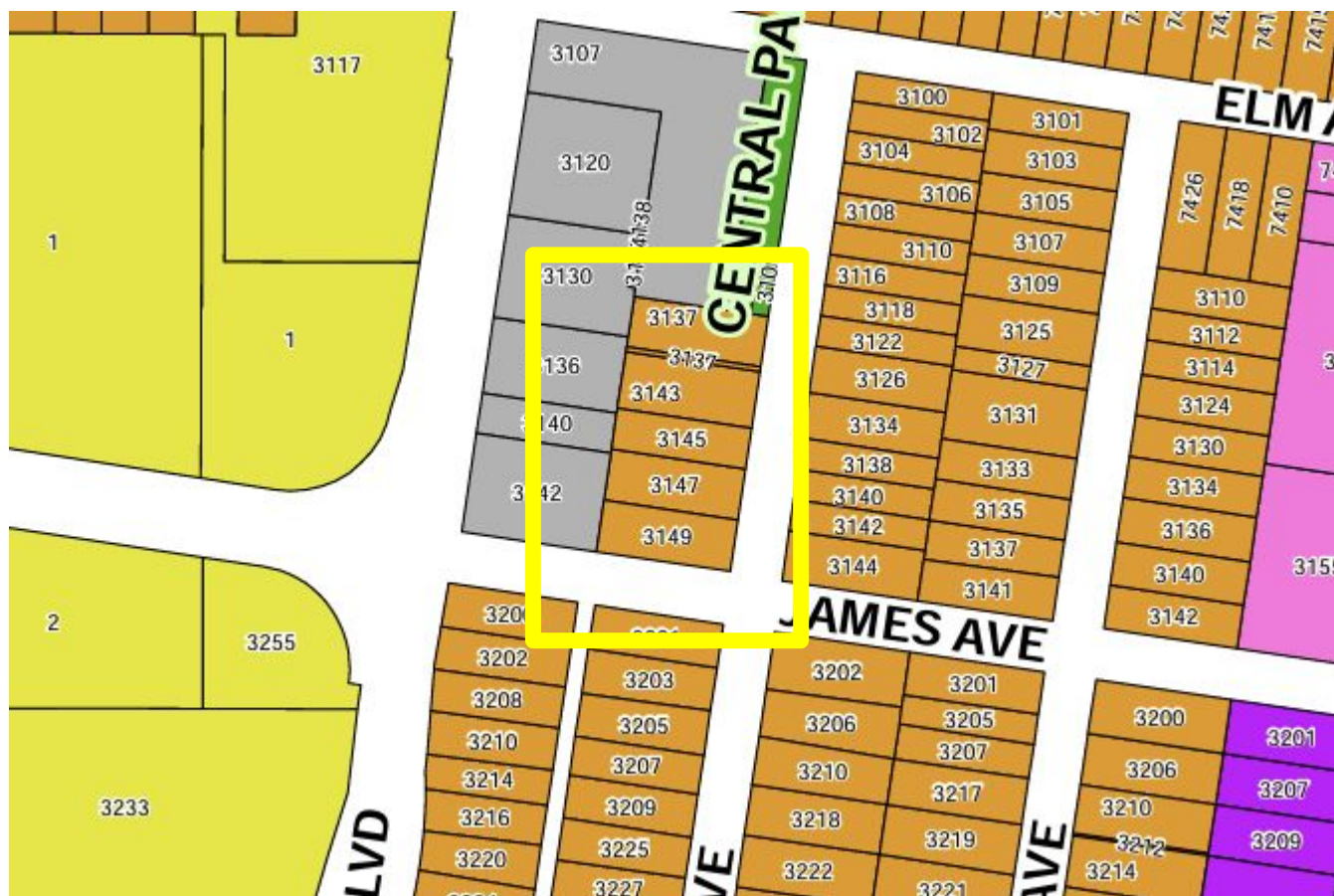
- Commercial
- Commercial
- Residential
- Street

Strip bordered by

- Commercial
- Commercial
- Street
- Street





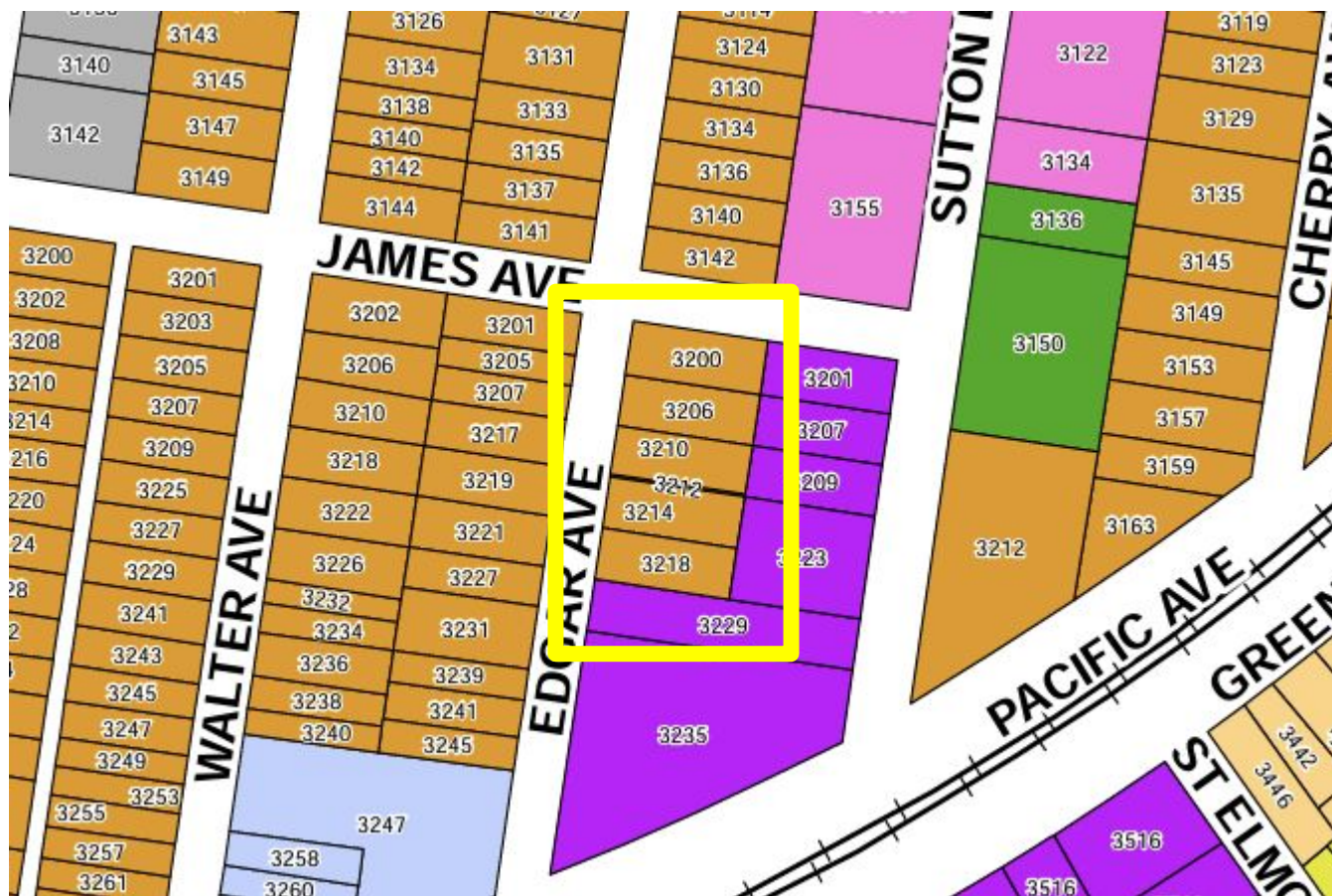


Strip bordered by

- Commercial
- Commercial
- Street
- Street



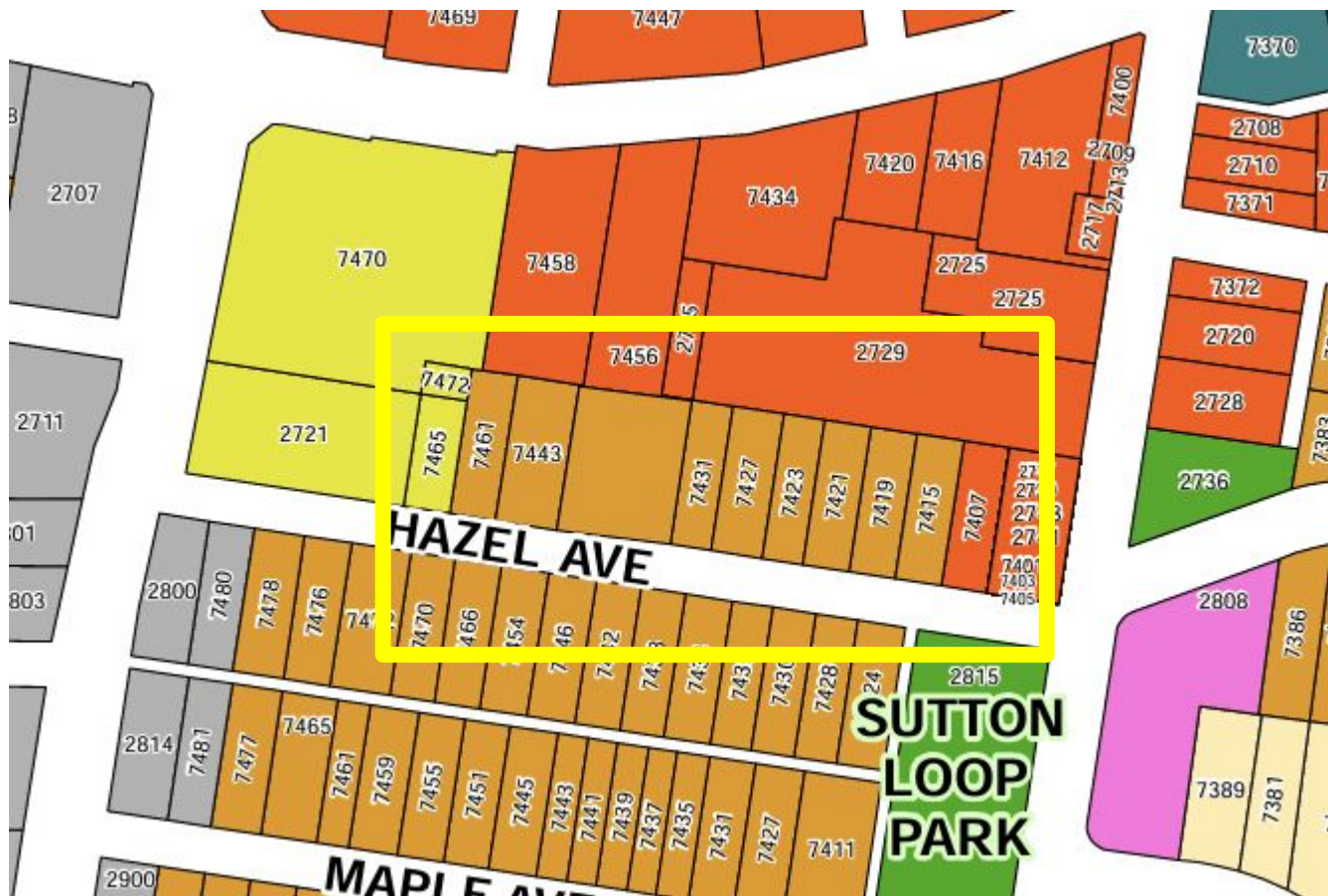
- Commercial
- Street
- Street
- City limit



Strip bordered by

- Overlay
- Overlay
- Street
- Street





This is the only residential strip surrounded on 3 sides by commercial uses.

This creates undue burden & restriction on commercial property owners.

The plan supports  
expansion of downtown  
commercial uses.

Including redevelopment of  
residential lots.

**Page 10:** when non-conforming  
development should be approved

**Page 17:** downtown growth

**Page 23:** redevelopment objectives



## Anthony Traxler

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**From:** Kevin A. Sullivan <KSullivan@shandselbert.com>  
**Sent:** Tuesday, September 3, 2024 9:45 AM  
**To:** Anthony Traxler  
**Subject:** FW: Proposed Rezoning on 7400 Block of Hazel Ave.

Anthony,

P&Z commissioners are getting emails from citizens regarding the Hazel rezoning request, and I'll pass them along to you.

Thanks,  
Kevin

-----Original Message-----

**From:** Robert Brady <[REDACTED]@yahoo.com>  
**Sent:** Tuesday, September 3, 2024 9:21 AM  
**To:** csbassett@gmail.com; Kevin A. Sullivan <KSullivan@shandselbert.com>; pickett.lema@yahoo.com; jimbreiha@gmail.com; mdvandenakker@gmail.com; brad@bamstl.org; cd.wiley@outlook.com  
**Subject:** Proposed Rezoning on 7400 Block of Hazel Ave.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I am writing to the members of the Maplewood Planning and Zoning Board to express my concerns about a proposal to rezone property on Hazel from residential to commercial. I am not able to attend the meeting tomorrow evening. I live at 7380 Flora Ave. in Maplewood and frequently walk the neighborhood. When walking down the 7400 block of Hazel this past weekend I saw the notice posted in the vacant lot next to 7461 Hazel about the proposed rezoning and feel compelled to express my thoughts.

This short block of Hazel is a unique and peaceful street in Maplewood, blocked off from Big Bend traffic and business traffic from Sutton. Allowing commercial activity on this street will significantly damage the character and privacy of this neighborhood. There would be multiple homes and residents affected. Not only would the visual aesthetic of the street be negatively impacted by adding a parking lot and ? fence but there would be significantly more noise from the business activities. I feel the property value of the homes on the street would decrease as well. I am sure people have chosen to live on this specific block for a reason.

I do not understand the reasoning to advance the desires of a sole business, which is doing quite well already, at the expense of a peaceful home life of many Maplewood citizens. I would ask that the Planning and Zoning Board reject this proposal to rezone this property.

Respectfully,

Bob Brady

## Anthony Traxler

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**From:** Kevin A. Sullivan <KSullivan@shandselbert.com>  
**Sent:** Tuesday, September 3, 2024 9:46 AM  
**To:** Anthony Traxler  
**Subject:** FW: Side Project Parking - Hazel

Per my last email, another email.

-----Original Message-----

**From:** M Ross <mross@barnstl.org>  
**Sent:** Monday, September 2, 2024 9:33 PM  
**To:** csbassett@gmail.com; Kevin A. Sullivan <KSullivan@shandselbert.com>; pickett.lerna@yahoo.com; mdvandenakker@gmail.com; brad@barnstl.org; cd.wiley@outlook.com  
**Subject:** Side Project Parking - Hazel

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello. I have been informed of some potential plans to add a parking lot to Manchester which would affect the residential street of Hazel in Maplewood.

My name is Melanie Ross, and I've lived in Maplewood since 2003. I am opposed to the green space being fenced off.

Please consider denying the request to build the parking lot behind Side Project.

Sincerely,  
Melanie Ross

## Anthony Traxler

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**From:** Kevin A. Sullivan <KSullivan@shandselbert.com>  
**Sent:** Tuesday, September 3, 2024 2:47 PM  
**To:** Anthony Traxler  
**Subject:** FW: 7461 Hazel Avenue

Here's another email.

---

**From:** john fuller <[REDACTED]@gmail.com>  
**Sent:** Tuesday, September 3, 2024 2:43 PM  
**To:** Kevin A. Sullivan <KSullivan@shandselbert.com>  
**Cc:** csbasset@gmail.com; pickett.lema@yahoo.com; jimbrehian@gmail.com; mdvandenakker@gmail.com; brad@bamstl.org; cdwiley@outlook.com  
**Subject:** 7461 Hazel Avenue

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

As a longtime Maplewood resident (Flora Avenue) I urge each and everyone of you to reject the proposal to rezone the property immediately adjacent to the subject residence. Rezoning any residential property to commercial is something generally to be avoided...this specific proposal is especially dangerous as it would further isolate the Niehaus residence from its neighbors and for what benefit? A parking lot, and a small one at that.

Thanks for your time and consideration.

## Anthony Traxler

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**From:** Jan Pryibil <[REDACTED]@aol.com>  
**Sent:** Tuesday, September 3, 2024 10:52 PM  
**To:** csbassett@gmail.com  
**Cc:** Kevin A. Sullivan  
**Subject:** Hazel Ave

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

My hope is that the planning and zoning committee will realize what a tragic option of another parking lot on the north side of Hazel Avenue would be..

I would like to believe that you would vote as if this was happening next to your property.

Surely this would lower all property values on that street.

I've been a Maplewood resident for 48 years and would be livid if this was happening on my street.

Thank you for your time and work on the planning and zoning for Maplewood...a great place for homeowners...not great to add parking lots to residential areas.

Sincerely,  
Jan Pryibil  
Flora Ave

## Anthony Traxler

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**From:** john robertson <[REDACTED]@sbcglobal.net>  
**Sent:** Tuesday, September 3, 2024 7:23 PM  
**To:** cd.wiley@outlook.com; brad@bamstl.org; mdvandenakker@gmail.com;  
pickett.lemma@yahoo.com; Kevin A. Sullivan; csbassett@gmail.com;  
jdhiehaus@yahoo.com; jdniehaus@yahoo.com  
**Subject:** Rezoning

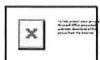
CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

I received a message on my porch from John Niehaus regarding the rezoning of Hazel Ave.

Privacy fences are not pretty -- remember that Robert Frost said "There is something that doesn't like a wall." John Niehaus and all the people on Hazel Avenue have the additional problems of delivery trucks, hundreds of people who are drinking and partying, along with the noise of cars. Years ago I rented an apartment to a man who lived alone but had two sons who visited and would have parties. The neighbors complained to me so one night I went to the property, as a neighbor called about midnight during the party. I could easily see the problem. The party was very quiet when I arrived but people kept arriving and I clearly heard the problem. Car doors slamming, the "pinging" of the automatic door locks, etc. The neighbors then had to listen to the same sounds early in the morning as people left. This was a party in an apartment and occurred only very occasionally. It sounds as though this is a business and the people on this street would have much more noise, much more noise during the day -- everyday -- and I cannot see how they could get sleep at night. I can envision building doors opening and closing, people talking at all hours in addition to noise from the cars as people arrived and left. People drinking frequently talk more and louder. Has it occurred to anyone that the street is closed at Big Bend and the only access is from Sutton? Easy to see that property values would drop on the entire street.

I recall the previous attempt on this neighborhood and the united front against it. I was glad to see that issue fail. When Maplewood has street parties, I can hear the music and various noises . . .but that always stops about 10:00 p.m. The people on this block would have no respite that I can see.

Fern Robertson



Virus-free. [www.avg.com](http://www.avg.com)

## Anthony Traxler

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**From:** Mary Bankston <[REDACTED]@gmail.com>  
**Sent:** Wednesday, September 4, 2024 8:13 AM  
**To:** Anthony Traxler; brad@bamstl.org; pickett.lemma@yahoo.com; csbassett@gmail.com; ksullivan@shandselbert.com; jimbrehan@gmail.com; cd.wiley@outlook.com  
**Subject:** Side Project rezoning request

Good Morning,

My name is Mary Bankston and I live at 7446 Hazel Avenue for over 45 years. I had planned on attending the Planning & Zoning Commission meeting this evening but unfortunately I can no longer attend in person, but would like to get my concerns on record.

The 7400 block of Hazel is a quiet residential street, where neighbor helps neighbor.

Has there been precedent to allow for parking space? Yes, J B Smith Funeral Home was allowed to expand their parking lot. The difference being J B Smith has always been a good neighbor. Prior to the bus loop being transformed into a park, children used the parking lot to ride bikes, play ball, build snow forts, to just have fun. Residents have also used their lot for additional parking space.

The Side Project, has never been a good neighbor. Since they have moved in, we have been exposed to anything and everything people under the influence of liquor tend to do. Examples: public urination, foul language, obnoxious drunken behavior, trash, unwanted traffic. (They speed up the street, realize the street is a dead end, speed back down the street)

Giving the Side Project additional parking which infringes on our quiet neighborhood is not the solution. There is enough public parking in the area. Walking before driving might even be a good thing for a few of their customers.

Would you want your family exposed to the type of behavior listed above.

Thank you for taking the time to consider my, our, concerns,

Mary Bankston

Sent from Mail for Windows

## Anthony Traxler

---

**From:** rebecca flynn <rebecca.flynn@gmail.com>  
**Sent:** Wednesday, September 4, 2024 8:46 AM  
**To:** Anthony Traxler  
**Subject:** Plannind and Zoning Commission

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Hi Anthony,

**I don't have contact info for the individual members of the commission, so I was hoping you could forward this email to them...**

Planning and Zoning Commission Members,

I am writing in support of the neighbors on Hazel Avenue who are fighting the proposed rezoning of the lot next to JB Smith.

I live one block over at 7464 Maple, and I also oppose this rezoning. We are already bookended by commercial lots and traffic (between Sutton and Big Bend), and the traffic on Manchester at that corner is already atrocious. Adding another commercial enterprise on Hazel will significantly impact those who live/own property on the block, as well as those of us who live on Maple (west of Sutton) which has become one of the only blocks left to cut through to Big Bend.

With the new addition of the car lot in the old dog groomer spot on Big Bend and Hazel, we are already seeing an increase in traffic on that corner. Turning the grass lot into a parking lot/bocce/pickle ball court or WHATEVER, will make it untenable to live on the adjacent property, which is already bordered on two sides by Taco Bell and CVS.

For those of us who live in the business heart of Maplewood (streets bordering Manchester, Sutton, and Big Bend), the noise, traffic, pollution, and parking issues are already paramount. We are also the blocks most affected by Let Them Eat Art, Taste of Maplewood, Coffee Crawl, and other events that take place in that area. No one is interested in an increase in these issues, as a result of another commercial enterprise on a residential street.

Please consider leaving it zoned residential- either as a green space, or a lot for a new home. Many of us feel that the approval and opening of Pizza Champ (owned by the same person) was already mishandled and had negative impacts for the residents of Lyle Avenue. We don't want to see a repeat of putting commercial interests above those of Maplewood residents.

Thank you for your consideration,  
Becky Flynn

## Anthony Traxler

---

**From:** Kevin A. Sullivan <KSullivan@shandselbert.com>  
**Sent:** Wednesday, September 4, 2024 4:01 PM  
**To:** Anthony Traxler  
**Subject:** FW: P & Z rezoning proposal for 7400 block of Hazel

Anthony,

Another email from the public.

Thanks,  
Kevin

---

**From:** Deborah Bohlmann <[REDACTED]@gmail.com>  
**Sent:** Wednesday, September 4, 2024 3:50 PM  
**To:** csbassett@gmail.com; Kevin A. Sullivan <KSullivan@shandselbert.com>; pickett.lema@yahoo.com; JimBrehan@gmail.com; mdvandenakker@gmail.com; brad@bamstl.org; cd.wiley@outlook.com  
**Cc:** jdniehaus@yahoo.com; Michael Kunz <mpkunz@gmail.com>  
**Subject:** P & Z rezoning proposal for 7400 block of Hazel

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear P&Z Committee members:

I have strong concerns about the proposal to rezone the empty lot on the 7400 block of Hazel from residential to commercial. As a homeowner in one of Maplewood's historic residential neighborhoods, I appreciate the welcoming and peaceful life these neighborhoods allow. The character of our neighborhoods is an essential aspect to the integrity of our community, and respecting our residents and homeowners is the number one role for our city government.

I recognize that businesses are also essential to a successful community, and Maplewood has done a great job in the last 20 years creating a thriving business community. I am disappointed to see that one of the business owners so invested in our community is attempting to create an unlivable situation for residents in one of our neighborhoods. The attempt to rezone a lot in a residential neighborhood to a commercial lot, cutting off a home from its neighborhood, creating conditions that would undermine the peace and livability of that neighborhood, goes against the values of our community as I understand them.

Rather than rezone a residential area, I would hope that this business owner would buy a lot in an area already zoned commercial. This business is of international significance with recognition in the industry worldwide. While I'm thrilled he's making his home in Maplewood, I don't want my P&Z commission to be held hostage to his whims, nor do I want us to turn into a community where money supersedes all other values in decision-making.

In addition to the specific request to infringe on this residential neighborhood, I also want to consider the broader horizon. Multiple studies and surveys recently have highlighted the need for more affordable housing



stock for families in the U.S. We have exactly that to offer the St. Louis area. I would be disappointed if our P&Z chose to allow a boutique brewery priority over one of our historic neighborhoods, which are truly a treasure to our community.

My thanks to John Niehaus for making me aware of this issue. I don't know John, have never met him,, but his argument makes sense to me.

Best regards,  
Deborah Bohlmann

## Anthony Traxler

---

**From:** Kevin A. Sullivan <KSullivan@shandselbert.com>  
**Sent:** Wednesday, September 4, 2024 9:28 PM  
**To:** Anthony Traxler  
**Subject:** FW: Rezoning on Hazel

Anthony,

One more email that was received right before the meeting.

Thanks,  
Kevin

---

**From:** Scott Boyle <scottboyle@gmail.com>  
**Sent:** Wednesday, September 4, 2024 5:47 PM  
**To:** Kevin A. Sullivan <KSullivan@shandselbert.com>; brad@bamstl.org; cd.wiley@outlook.com; csbassett@gmail.com; jimbrehian@gmail.com; mdvandenakker@gmail.com; pickett.lema@yahoo.com  
**Cc:** Abatha Boyle <abathaboyle@hotmail.com>  
**Subject:** Rezoning on Hazel

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good evening,

My family and I live at 7430 Hazel Avenue and have been Maplewood residents for 16 years. Though we are unable to attend tonight's meeting, we would like to add our voice to our neighbors' in opposing the rezoning of the lot behind Side Project for commercial purposes.

We echo the concerns you will hear tonight from our neighbors re: the use of the space, the further encroachment of the commercial sector onto our residential street, the visual impact the plans would have and the negative impact on property values. While we love our mixed use neighborhood, those residents closest to the downtown sector deserve division of residential from commercial. We already deal with daily parking and traffic issues from adjacent business and adding to this is not in the best interest of the neighborhood.

We would appreciate your vote against rezoning request.

Thank you

Scott and Abatha Boyle

**BILL NO.**

**ORDINANCE NO.**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, TO REZONE 7443 HAZEL AVENUE FROM SR SINGLE FAMILY RESIDENTIAL DISTRICT TO CB COMMUNITY BUSINESS DISTRICT

WHEREAS, Cory King of Side Project Brewery submitted a petition to the City of Maplewood requesting a change of zoning from SR Single Family Residential District to CB Community Business District for a parcel located at 7443 Hazel Avenue; and

WHEREAS, the Plan & Zoning Commission did not recommend approval for the change of zoning request at their September 4, 2024 meeting by a vote of 1 aye, 5 nays; and

WHEREAS, the City Council of the City of Maplewood, Missouri, held a public hearing on this proposed rezoning at their September 10, 2024 City Council meeting.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI AS FOLLOWS:

Section I. The City Council of the City of Maplewood, Missouri, hereby rezones 7443 Hazel Avenue from SR Single Family Residential District to CB Community Business District.

Section II. This Ordinance shall be in full force and effect fifteen (15) days after passage and approval.

Passed this 24th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 24th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

**BILL NO. 6258**

**ORDINANCE NO. 6052**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AMENDING THE MAPLEWOOD COMMONS PLANNED UNIT DEVELOPMENT ORDINANCE #5104 SECTION II. USES, A. PERMITTED USES TO ALLOW A FINANCIAL INSTITUTION AT 1811 S. HANLEY ROAD

WHEREAS, the Plan and Zoning Commission recommended approval of the amendment to Planned Unit Development Ordinance #5104 at its August 5, 2024 meeting by a vote of 6 ayes and 0 nays; and

WHEREAS, the City Council held a public hearing at its August 13, 2024 meeting regarding the proposed amendment.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AS FOLLOWS:

Section I. Planned Unit Development Ordinance #5104, Section II. Uses, A. Permitted Uses is hereby amended to add the following text:

(28) A financial institution at 1811 S. Hanley Road.

Section II. This ordinance shall be in full force and effect fifteen (15) days after its passage and approval.

Passed this 10th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 10th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AMENDED AND RESTATED AGREEMENT BETWEEN THE CITIES OF BRENTWOOD, CLAYTON, MAPLEWOOD, AND RICHMOND HEIGHTS TO PROVIDE A SHARED FIRE TRAINING CHIEF.

WHEREAS, the cities of Brentwood, Clayton, Maplewood, and Richmond Heights have successfully participated in a cooperative fire training program since 2016; and

WHEREAS, the municipalities have determined that continuing and enhancing this cooperative fire training chief program remains an efficient means of building training capacity and improving coordination between the departments while still being fiscally responsible; and

WHEREAS, due to technical advances in firefighting, the growing complexity of emergency medical responses, threats from hazardous materials, and other factors, the expertise required of firefighters, EMTs, and paramedics continues to increase; and

WHEREAS, Chapter 70 of the Revised Statutes of Missouri authorizes joint exercise by two or more local governments of any power common to them; and

WHEREAS, it is the desire of the signatories hereto to amend and restate the existing agreement to provide for an enhanced cooperative fire training chief program for their mutual advantage.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AS FOLLOWS:

Section I. The City Manager is hereby authorized to enter into an Amended and Restated Cooperative Fire Training Chief Agreement for the provision of a Training Chief to be dedicated solely to the training and development of firefighters, paramedics, and other personnel of the fire departments of Brentwood, Clayton, Maplewood, and Richmond Heights.

Section II. This ordinance shall be in full force and effect fifteen (15) days after its passage and approval.

Passed this 10th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 10th day of September, 2024

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

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**BILL NO. 6260**

**ORDINANCE NO. 6054**

**OF THE**

**CITY OF MAPLEWOOD, MISSOURI**

**PASSED AND APPROVED**

**SEPTEMBER 10, 2024**

\_\_\_\_\_

**\$[\*\*PRINCIPAL AMT\*\*]  
GENERAL OBLIGATION BONDS  
SERIES 2024**

\_\_\_\_\_

## ORDINANCE

### TABLE OF CONTENTS

	<u>Page</u>
Recitals.....	1
ARTICLE I	
DEFINITIONS	
Section 101. Definitions of Words and Terms .....	2
ARTICLE II	
AUTHORIZATION OF BONDS	
Section 201. Authorization of Bonds .....	5
Section 202. Description of Bonds .....	5
Section 203. Designation of Paying Agent.....	6
Section 204. Method and Place of Payment of Bonds.....	6
Section 205. Registration, Transfer and Exchange of Bonds .....	7
Section 206. Execution, Registration, Authentication and Delivery of Bonds.....	8
Section 207. Mutilated, Destroyed, Lost and Stolen Bonds .....	9
Section 208. Cancellation and Destruction of Bonds Upon Payment .....	9
Section 209. Preliminary and Final Official Statement .....	9
Section 210. Sale of Bonds.....	10
Section 211. Securities Depository.....	10
ARTICLE III	
REDEMPTION OF BONDS	
Section 301. Optional Redemption of Bonds .....	11
Section 302. Selection of Bonds to be Redeemed .....	12
Section 303. Notice and Effect of Call for Redemption .....	13
ARTICLE IV	
SECURITY FOR AND PAYMENT OF BONDS	
Section 401. Security for the Bonds .....	15
Section 402. Levy and Collection of Annual Tax .....	15
ARTICLE V	
ESTABLISHMENT OF FUNDS; DEPOSIT AND APPLICATION OF MONEY	
Section 501. Establishment of Funds .....	15

Section 502.	Deposit of Bond Proceeds .....	15
Section 503.	Application of Moneys in the Construction Fund .....	16
Section 504.	Application of Money in the Debt Service Fund.....	16
Section 505.	Application of Money in the Rebate Fund .....	16
Section 506.	Deposits and Investment of Money .....	17
Section 507.	Nonpresentment of Bonds .....	17
Section 508.	Payments Due on Saturdays, Sundays and Holidays.....	17

## ARTICLE VI

### REMEDIES

Section 601.	Remedies .....	18
Section 602.	Limitation on Rights of Registered Owners .....	18
Section 603.	Remedies Cumulative.....	18
Section 604.	Exception for Continuing Disclosure .....	18

## ARTICLE VII

### DEFEASANCE

Section 701.	Defeasance .....	19
--------------	------------------	----

## ARTICLE VIII

### MISCELLANEOUS PROVISIONS

Section 801.	Tax Covenant .....	20
Section 802.	Annual Audit .....	20
Section 803.	Amendments .....	20
Section 804.	Notices, Consents and Other Instruments by Registered Owners .....	21
Section 805.	Continuing Disclosure .....	22
Section 806.	Further Authority .....	22
Section 807.	Parties Interested Herein.....	22
Section 808.	Electronic Transactions .....	22
Section 809.	Severability .....	22
Section 810.	Governing Law .....	22
Section 811.	Effective Date .....	22

Exhibit A - Form of Bonds

Exhibit B - Preliminary Official Statement

Exhibit C - Continuing Disclosure Undertaking

Exhibit D - Federal Tax Certificate



BILL NO. \_\_\_\_\_

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE AUTHORIZING AND DIRECTING THE ISSUANCE, SALE AND DELIVERY OF GENERAL OBLIGATION BONDS, SERIES 2024, OF THE CITY OF MAPLEWOOD, MISSOURI; PRESCRIBING THE FORM AND DETAILS OF SAID BONDS; PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL TAX FOR THE PURPOSE OF PAYING THE PRINCIPAL OF AND INTEREST ON SAID BONDS AS THEY BECOME DUE; AND AUTHORIZING CERTAIN OTHER DOCUMENTS AND ACTIONS IN CONNECTION THEREWITH.**

**WHEREAS**, the City of Maplewood, Missouri (the “City”), is a home rule city and a political subdivision of the State of Missouri, duly created, organized and existing under and by virtue of the City Charter, the Constitution and laws of the State of Missouri; and

**WHEREAS**, the City is authorized under the provisions of Article VI, Section 26 of the Constitution of Missouri and Section 95.115 *et seq.*, of the Revised Statutes of Missouri (collectively, the “General Obligation Bond Law”) and the City Charter, to incur indebtedness and issue and sell general obligation bonds of the City to evidence such indebtedness for lawful purposes, upon obtaining the approval of at least four-sevenths of the qualified electors of the City voting on the question to incur indebtedness at a municipal, primary or general election; and

**WHEREAS**, pursuant to the General Obligation Bond Law, an election was duly held in the City at the general municipal election on April 2, 2024 (the “Election”), on the following proposition:

Shall the City of Maplewood, Missouri, issue its general obligation bonds in the amount of \$6,000,000 for the purpose of constructing, reconstructing, extending, repairing and improving city streets, sidewalks, and street lighting?

**WHEREAS**, the votes cast at the Election were duly canvassed as provided by law, and it was found and declared that more than four-sevenths of the qualified voters of the City voting at the Election on the proposition voted in favor of the issuance of said bonds, the vote having been 1,289 votes for the issuance of said bonds and 430 votes against the issuance of said bonds; and

**WHEREAS**, none of the bonds authorized at the Election have been issued and the City desires to issue \$[\*\*PRINCIPAL AMT\*\*] of the bonds so authorized; and

[\*\***WHEREAS**, the City has determined it is necessary and advisable under current market conditions to generate funds by agreeing to sell bonds with original issue premium (the “Premium Bonds”) resulting in an aggregate reoffering price of \_\_\_\_\_%; and

**WHEREAS**, the City acknowledges that the interest rates on the Premium Bonds result in debt service payments that are higher than if the Premium Bonds had been sold at interest rates equal to the yield on each maturity of the Premium Bonds; and\*\*]

**WHEREAS**, it is hereby found and determined that it is necessary and advisable and in the best interest of the City and of its inhabitants at this time to authorize the issuance and delivery of said bonds pursuant to the General Obligation Bond Law and the City Charter for the purposes aforesaid and as herein provided.

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

## ARTICLE I

### DEFINITIONS

**Section 101. Definitions of Words and Terms.** In addition to words and terms defined elsewhere herein, the following words and terms as used in this Ordinance shall have the following meanings:

**“Bond Counsel”** means Gilmore & Bell, P.C., St. Louis, Missouri, or other attorneys or firm of attorneys with a nationally recognized standing in the field of municipal bond financing selected by the City.

**“Bond Payment Date”** means any date on which principal or Redemption Price of or interest on any Bond is payable.

**“Bond Register”** means the books for the registration, transfer and exchange of Bonds kept at the office of the Paying Agent.

**“Bonds”** means the General Obligation Bonds, Series 2024, authorized and issued by the City pursuant to this Ordinance.

**“Business Day”** means a day other than a Saturday, Sunday or holiday on which the Paying Agent is scheduled in the normal course of its operations to be open to the public for conduct of its banking operations.

**“City”** means the City of Maplewood, Missouri, and any successors or assigns.

**“Code”** means the Internal Revenue Code of 1986, as amended and the applicable regulations of the Treasury Department proposed or promulgated thereunder.

**“Construction Fund”** means the fund by that name created by **Section 501**.

**“Continuing Disclosure Undertaking”** means the City’s Continuing Disclosure Undertaking dated as of September 25, 2024, in substantially the form attached hereto as **Exhibit C**.

**“Debt Service Fund”** means the fund by that name created in **Section 501**.

**“Defaulted Interest”** means interest on any Bond which is payable but not paid on any Interest Payment Date.

**“Defeasance Obligations”** means any of the following obligations, if and to the extent the same are at the time legal for investment of the City’s funds:

(a) United States Government Obligations that are not subject to redemption in advance of their maturity dates; or

(b) obligations of any state or political subdivision of any state, the interest on which is excluded from gross income for federal income tax purposes and which meet the following conditions:

(i) the obligations are (A) not subject to redemption prior to maturity or (B) the trustee for such obligations has been given irrevocable instructions concerning their calling and redemption and the issuer of such obligations has covenanted not to redeem such obligations other than as set forth in such instructions;

(ii) the obligations are secured by cash or United States Government Obligations that may be applied only to principal of, premium, if any, and interest payments on such obligations;

(iii) such cash and the principal of and interest on such United States Government Obligations serving as security for the obligations (plus any cash in the escrow fund) are sufficient to meet the liabilities of the obligations;

(iv) such cash and United States Government Obligations serving as security for the obligations are held in an escrow fund by an escrow agent or a trustee irrevocably in trust;

(v) such cash and United States Government Obligations serving as security for the obligations are not available to satisfy any other claims, including those against the trustee or escrow agent; and

(vi) the obligations are rated in the same rating category as United States Government Obligations or higher by a nationally recognized rating service.

**“FAST Agent”** means the Paying Agent when acting as agent for the Securities Depository in accordance with the rules established by the Securities Depository for Fast Automated Securities Transfers.

**“Federal Tax Certificate”** means the City’s Federal Tax Certificate, dated September 25, 2024, in substantially the form attached hereto as **Exhibit D**, as the same may be amended or supplemented in accordance with the provisions thereof.

**“Interest Payment Date”** means the Stated Maturity of an installment of interest on any Bond.

**“Maturity”** means, when used with respect to any Bond, the date on which the principal of such Bond becomes due and payable as therein and herein provided, whether at the Stated Maturity thereof or call for redemption or otherwise.

**“Ordinance”** means this Ordinance adopted by the City Council of the City, authorizing the issuance of the Bonds, as amended from time to time.

**“Outstanding”** means, when used with reference to Bonds, as of any particular date of determination, all Bonds theretofore authenticated and delivered hereunder, except the following:

(a) Bonds theretofore cancelled by the Paying Agent or delivered to the Paying Agent for cancellation;

(b) Bonds deemed to be paid in accordance with the provisions of **Section 701**; and

(c) Bonds in exchange for or in lieu of which other Bonds have been authenticated and delivered hereunder.

**“Paying Agent”** means UMB Bank, N.A., St. Louis, Missouri, and any successors or assigns.

**“Permitted Investments”** means any legally permissible investment of the City’s funds.

**“Person”** means any natural person, corporation, limited liability company, partnership, joint venture, association, firm, joint-stock company, trust, unincorporated organization, or government or any agency or political subdivision thereof or other public body.

**“Project”** means constructing, reconstructing, extending, repairing and improving city streets, sidewalks, and street lighting, all as described in the proposition approved at the Election.

**“Purchaser”** means [\*\*Purchaser\*\*], \_\_\_\_\_, \_\_\_\_\_, the original purchaser of the Bonds.

**“Rebate Fund”** means the fund by that name created by **Section 501**.

**“Record Date”** for the interest payable on any Interest Payment Date means the 15th day (whether or not a Business Day) of the calendar month next preceding such Interest Payment Date.

**“Redemption Date”** when used with respect to any Bond to be redeemed, means the date fixed for redemption pursuant to the terms of this Ordinance.

**“Redemption Price”** when used with respect to any Bond to be redeemed means the price at which such Bond is to be redeemed pursuant to the terms of this Ordinance, including the applicable redemption premium, if any, but excluding installments of interest whose Stated Maturity is on or before the Redemption Date, which price is to be stated as a percentage of the principal amount of those Bonds to be redeemed.

**“Registered Owner”** when used with respect to any Bond means the Person in whose name such Bond is registered on the Bond Register.

**“Special Record Date”** means the date prior to the payment date of Defaulted Interest fixed by the Paying Agent pursuant to **Section 204**.

**“Stated Maturity”** when used with respect to any Bond or any installment of interest thereon means the date specified in such Bond and this Ordinance as the fixed date on which the principal of such Bond or such installment of interest thereon is due and payable.

**“United States Government Obligations”** means bonds, notes, certificates of indebtedness, treasury bills or other securities constituting direct obligations of, or obligations the principal of and interest on which are fully and unconditionally guaranteed as to full and timely payment by, the United States of America, including evidences of a direct ownership interest in future interest or principal payments on obligations issued or guaranteed by the United States of America (including the interest component of obligations of the Resolution Funding Corporation), or securities which represent an undivided interest in such obligations, which obligations are rated in the same rating category or higher as the United States of America by a nationally recognized rating service and such obligations are held in a custodial account for the City’s benefit.

## ARTICLE II

### AUTHORIZATION OF BONDS

**Section 201. Authorization of Bonds.** There is hereby authorized and directed to be issued the General Obligation Bonds, Series 2024, of the City in the aggregate principal amount of \$[\*\*PRINCIPAL AMT\*\*] (the “Bonds”), which are being issued for the purpose of providing funds to pay (1) the costs of the Project and (2) the costs of issuance of the Bonds.

**Section 202. Description of Bonds.** The Bonds shall consist of fully-registered bonds, numbered from 1 upward in order of issuance, in denominations of \$5,000 or any integral multiple thereof. The Bonds, as originally issued or issued upon transfer, exchange or substitution, shall be substantially in the form set forth in **Exhibit A** attached hereto, and shall be subject to registration, transfer and exchange as provided in **Section 205**. All of the Bonds shall be dated the date of their original issuance and delivery, shall become due in the amounts on the Stated Maturities, subject to redemption and payment prior to their Stated Maturities as provided in **Article III**, and shall bear interest at rates per annum as follows:

### SERIAL BONDS

<b>Stated Maturity (<u>March 1</u>)</b>	<b>Principal <u>Amount</u></b>	<b>Annual Rate <u>of Interest</u></b>
2025		
2026		
2027		
2028		
2029		
2030		
2031		
2032		
2033		
2034		
2035		
2036		
2037		
2038		
2039		
2040		
2041		
2042		
2043		
2044		

The Bonds shall bear interest at the above-specified rates (computed on the basis of a 360-day year of twelve 30-day months) from the date thereof or from the most recent Interest Payment Date to which interest has been paid or duly provided for, payable semiannually on March 1 and September 1 in each year, beginning on [\*\*March 1, 2025\*\*].

### **Section 203. Designation of Paying Agent.**

(a) UMB Bank, N.A., a national banking association with a payment office located in St. Louis, Missouri, is hereby designated as the City's paying agent for the payment of principal of and interest on the Bonds and bond registrar with respect to the registration, transfer and exchange of Bonds (the "Paying Agent").

(b) The City will at all times maintain a Paying Agent meeting the qualifications herein described for the performance of the duties hereunder. The City reserves the right to appoint a successor Paying Agent by (i) filing with the Paying Agent then performing such function a certified copy of the proceedings giving notice of the termination of such Paying Agent and appointing a successor, and (ii) causing notice of the appointment of the successor Paying Agent to be given by first class mail to each Registered Owner. The Paying Agent may resign upon giving written notice by first class mail to the City and the Registered Owners not less than 60 days prior to the date such resignation is to take effect. No resignation or removal of the Paying Agent shall become effective until a successor has been appointed and has accepted the duties of the Paying Agent.

(c) Every Paying Agent appointed hereunder shall at all times be a commercial banking association or corporation or trust company located in the State of Missouri organized and doing business under the laws of the United States of America or of the State of Missouri, authorized under such laws to exercise trust powers, having an office in the State of Missouri and subject to supervision or examination by federal or state regulatory authority.

(d) The Paying Agent shall be paid its fees and expenses for its services in connection with the Bonds.

### **Section 204. Method and Place of Payment of Bonds.**

(a) The principal or Redemption Price of and interest on the Bonds shall be payable in any coin or currency of the United States of America that, on the respective dates of payment thereof, is legal tender for the payment of public and private debts.

(b) The principal or Redemption Price of and interest on the Bonds shall be payable (i) by check or draft mailed by the Paying Agent to the address of such Registered Owner shown on the Bond Register or such other address furnished to the Paying Agent in writing by such Registered Owner, or (ii) by electronic transfer to any Registered Owner upon written notice given to the Paying Agent by such Registered Owner and given to the Paying Agent not less than 15 days prior to the Record Date. Any written notice for electronic transfer shall be signed by the owner and shall include the name and address of the bank, the bank's ABA routing number and the account number to which such Registered Owner wishes to have such transfer directed and an acknowledgment that an electronic transfer fee may be applicable.

(c) The interest payable on each bond on any Interest Payment Date shall be paid by the Paying Agent to the Registered Owner of such Bond as shown on the Bond Register at the close of business on the Record Date for such Interest Payment Date.

(d) Any payment of principal of, Redemption Price, or interest on the Bonds that becomes due on a day which is not a Business Day shall be made on the next succeeding Business Day without additional interest accruing after the stated due date.

(e) Notwithstanding the foregoing provisions of this Section, any Defaulted Interest with respect to any Bond shall cease to be payable to the Registered Owner of such Bond on the relevant Record

Date and shall be payable to the Registered Owner in whose name such Bond is registered at the close of business on the Special Record Date for the payment of such Defaulted Interest, which Special Record Date shall be fixed as hereinafter specified in this paragraph. The City shall notify the Paying Agent in writing of the amount of Defaulted Interest proposed to be paid on each Bond and the date of the proposed payment (which date shall be at least 30 days after receipt of such notice by the Paying Agent, unless the City and the Paying Agent agree to a shorter time period) and shall deposit with the Paying Agent at the time of such notice an amount of money equal to the aggregate amount proposed to be paid in respect of such Defaulted Interest or shall make arrangements satisfactory to the Paying Agent for such deposit prior to the date of the proposed payment. Following receipt of such funds the Paying Agent shall fix a Special Record Date for the payment of such Defaulted Interest which shall be not more than 15 nor less than 10 days prior to the date of the proposed payment, unless the City and the Paying Agent agree to a shorter time period. The Paying Agent shall promptly notify the City of such Special Record Date and, in the name and at the City's expense, shall cause notice of the proposed payment of such Defaulted Interest and the Special Record Date therefor to be mailed, by first class mail, postage prepaid, to each Registered Owner of a Bond entitled to such notice at the address of such Registered Owner as it appears on the Bond Register on such Special Record Date.

(f) The Paying Agent shall keep a record of the payment of principal and Redemption Price of and interest paid on all Bonds and, upon the City's written request, forward a copy or summary of such records to the City.

#### **Section 205. Registration, Transfer and Exchange of Bonds.**

(a) The City covenants that, as long as any of the Bonds remain Outstanding, it will cause the Bond Register to be kept at the principal payment office of the Paying Agent for the registration, transfer and exchange of Bonds as herein provided. Each Bond when issued shall be registered in the name of the Registered Owner thereof on the Bond Register.

(b) Bonds may be transferred and exchanged only on the Bond Register as provided in this Section. Upon surrender of any Bond at the principal payment office of the Paying Agent or such other office designated by the Paying Agent, the Paying Agent shall transfer or exchange such Bond for a new Bond or Bonds in any authorized denomination of the same Stated Maturity and in the same aggregate principal amount as the Bond that was presented for transfer or exchange. Bonds presented for transfer or exchange shall be accompanied by a written instrument or instruments of transfer or authorization for exchange, in a form and with guarantee of signature satisfactory to the Paying Agent, duly executed by the Registered Owner thereof or by the Registered Owner's duly authorized agent.

(c) In all cases in which the privilege of transferring or exchanging Bonds is exercised, the Paying Agent shall authenticate and deliver Bonds in accordance with the provisions of this Ordinance. The City shall pay the reasonable fees and expenses of the Paying Agent for the registration, transfer and exchange of Bonds provided for by this Ordinance and the reasonable cost of printing a reasonable supply of registered bond blanks. Any additional costs or fees that might be incurred in the secondary market, other than fees of the Paying Agent, are the responsibility of the Registered Owners of the Bonds. If any Registered Owner fails to provide a correct taxpayer identification number to the Paying Agent, the Paying Agent may make a charge against such Registered Owner sufficient to pay any governmental charge required to be paid as a result of such failure. In compliance with Section 3406 of the Code, such amount may be deducted by the Paying Agent from amounts otherwise payable to such Registered Owner hereunder or under the Bonds.

(d) The City and the Paying Agent shall not be required to (i) register the transfer or exchange of any Bond that has been called for redemption after notice of such redemption has been mailed by the

Paying Agent pursuant to **Section 303** and during the period of 15 days next preceding the date of mailing of such notice of redemption, or (ii) register the transfer or exchange of any Bond during a period beginning at the opening of business on the day after receiving written notice from the City of its intent to pay Defaulted Interest and ending at the close of business on the date fixed for the payment of Defaulted Interest pursuant to **Section 204**.

(e) The City and the Paying Agent may deem and treat the Person in whose name any Bond is registered on the Bond Register as the absolute owner of such Bond, whether such Bond is overdue or not, for the purpose of receiving payment of, or on account of, the principal or Redemption Price of and interest on said Bond and for all other purposes. All payments so made to any such Registered Owner or upon the Registered Owner's order shall be valid and effective to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid, and neither the City nor the Paying Agent shall be affected by any notice to the contrary.

(f) At reasonable times and under reasonable regulations established by the Paying Agent, the Bond Register may be inspected and copied by the City, the Registered Owners of 10% or more of the aggregate principal amount of the Bonds then Outstanding or any designated representatives of such Registered Owners. The authority of any designated representative of such Registered Owners must be evidenced to the satisfaction of the Paying Agent.

#### **Section 206. Execution, Registration, Authentication and Delivery of Bonds.**

(a) Each of the Bonds, including any Bonds issued in exchange or as substitutions for the Bonds initially delivered, shall be signed by the manual or facsimile signature of the Mayor and attested by the manual or facsimile signature of the City Clerk or Deputy City Clerk and shall have the official seal of the City affixed or imprinted thereon. In case any officer whose signature appears on any Bond ceases to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, as if such person had remained in office until delivery. Any Bond may be signed by such persons who at the actual time of the execution of such Bond are the proper officers to sign such Bond although at the date of such Bond such persons may not have been such officers.

(b) The Mayor and the City Clerk or Deputy City Clerk are hereby authorized and directed to prepare and execute the Bonds in the manner herein specified, and to cause the Bonds to be registered in the office of the State Auditor of Missouri as provided by law, and, when duly executed and registered, to deliver the Bonds to the Paying Agent for authentication.

(c) The Bonds shall have endorsed thereon a certificate of authentication substantially in the form set forth in **Exhibit A** attached hereto, which shall be manually executed by an authorized signatory of the Paying Agent, but it shall not be necessary that the same signatory sign the certificate of authentication on all of the Bonds that may be issued hereunder at any one time. No Bond shall be entitled to any security or benefit under this Ordinance or be valid or obligatory for any purpose unless and until such certificate of authentication has been duly executed by the Paying Agent. Such executed certificate of authentication upon any Bond shall be conclusive evidence that such Bond has been duly authenticated and delivered under this Ordinance. Upon authentication, the Paying Agent shall deliver the Bonds to or upon the order of the Purchaser, or shall hold the Bonds as FAST Agent for the benefit of the Beneficial Owners, upon payment to the City of the purchase price of the Bonds plus accrued interest thereon to the date of their delivery.



### **Section 207. Mutilated, Destroyed, Lost and Stolen Bonds.**

(a) If (i) any mutilated Bond is surrendered to the Paying Agent or the Paying Agent receives evidence to its satisfaction of the destruction, loss or theft of any Bond, and (ii) there is delivered to the Paying Agent such security or indemnity as may be required by the Paying Agent to save each of the City and the Paying Agent harmless, then, in the absence of notice to the Paying Agent that such Bond has been acquired by a bona fide purchaser, the City shall execute and the Paying Agent shall authenticate and deliver, in exchange for or in lieu of any such mutilated, destroyed, lost or stolen Bond, a new Bond of the same Stated Maturity and of like tenor and principal amount.

(b) If any such mutilated, destroyed, lost or stolen Bond has become or is about to become due and payable, the City may, in its discretion, direct the Paying Agent to pay such Bond instead of delivering a new Bond.

(c) Upon the issuance of any new Bond under this Section, the City or the Paying Agent may require the payment by the Registered Owner of a sum sufficient to cover any tax or other governmental charge that may be imposed in relation thereto and any other expenses (including the fees and expenses of the Paying Agent) connected therewith.

(d) Every new Bond issued pursuant to this Section shall constitute a replacement of the City's prior obligation, and shall be entitled to all the benefits of this Ordinance equally and ratably with all other Outstanding Bonds.

**Section 208. Cancellation and Destruction of Bonds Upon Payment.** All Bonds that have been paid or redeemed or that otherwise have been surrendered to the Paying Agent, either at or before Maturity, shall be cancelled by the Paying Agent immediately upon the payment, redemption and surrender thereof to the Paying Agent and subsequently destroyed in accordance with the customary practices of the Paying Agent. The Paying Agent shall execute a certificate in duplicate describing the Bonds so cancelled and shall file an executed counterpart of such certificate with the City.

### **Section 209. Preliminary and Final Official Statement.**

(a) The Preliminary Official Statement, in the form attached hereto as **Exhibit B**, is hereby ratified and approved, and the final Official Statement is hereby authorized and approved by supplementing, amending and completing the Preliminary Official Statement, with such changes and additions thereto as are necessary to conform to and describe the transaction. The Mayor is hereby authorized to execute the final Official Statement as so supplemented, amended and completed, and the use and public distribution of the final Official Statement by the Purchaser in connection with the reoffering of the Bonds is hereby authorized. The proper officials of the City are hereby authorized to execute and deliver a certificate pertaining to such Official Statement as prescribed therein, dated as of the date of payment for and delivery of the Bonds.

(b) For the purpose of enabling the Purchaser to comply with the requirements of Rule 15c2-12(b)(1) of the Securities and Exchange Commission, the City hereby deems the Preliminary Official Statement to be "final" as of its date, except for the omission of such information as is permitted by Rule 15c2-12(b)(1), and the appropriate officers of the City are hereby authorized, if requested, to provide the Purchaser with a letter or certification to such effect and to take such other actions or execute such other documents as such officers in their reasonable judgment deem necessary to enable the Purchaser to comply with the requirement of such Rule.

(c) The City agrees to provide to the Purchaser within seven business days of the date of the sale of Bonds or within sufficient time to accompany any confirmation that requests payment from any customer of the Purchaser, whichever is earlier, sufficient copies of the final Official Statement to enable the Purchaser to comply with the requirements of Rule 15c2-12(b)(4) of the Securities and Exchange Commission and with the requirements of Rule G-32 of the Municipal Securities Rulemaking Board.

**Section 210. Sale of Bonds.** The sale of the Bonds to the Purchaser at a purchase price of \$\_\_\_\_\_ (which is equal to the aggregate principal amount of the Bonds, plus ~~an~~ ~~net~~ original issue premium of \$\_\_\_\_\_ and less an underwriting discount of \$\_\_\_\_\_), plus accrued interest to the date of delivery, if any, is hereby ratified and confirmed. Delivery of the Bonds shall be made to the Purchaser as soon as practicable after the adoption of this Ordinance, upon payment therefor in accordance with the terms of sale.

**Section 211. Securities Depository.**

(a) For purposes of this Section, the following terms shall have the following meanings:

“Beneficial Owner” means, whenever used with respect to a Bond, the Person in whose name such Bond is recorded as the beneficial owner of such Bond by a Participant on the records of such Participant, or such Person’s subrogee.

“Cede & Co.” means Cede & Co., the nominee of the Securities Depository, and any successor nominee of the Securities Depository with respect to the Bonds.

“Participant” means any broker-dealer, bank or other financial institution for which the Securities Depository holds Bonds as securities depository.

“Representation Letter” means, collectively, the Representation Letter from the City to the Securities Depository and the Representation Letter from the Paying Agent to the Securities Depository with respect to the Bonds.

“Securities Depository” means The Depository Trust Company, New York, New York.

(b) The Bonds shall be initially issued as one single authenticated fully registered bond for each Stated Maturity. Upon initial issuance, the ownership of such Bonds shall be registered in the Bond Register kept by the Paying Agent in the name of Cede & Co., as nominee of the Securities Depository. The Paying Agent and the City may treat the Securities Depository (or its nominee) as the sole and exclusive owner of the Bonds registered in its name for the purposes of payment of the principal or Redemption Price of and interest on the Bonds, giving any notice permitted or required to be given to Registered Owners of Bonds under this Ordinance, registering the transfer of Bonds, and for all other purposes whatsoever; and neither the Paying Agent nor the City shall be affected by any notice to the contrary. Neither the Paying Agent nor the City shall have any responsibility or obligation to any Participant, any Person claiming a beneficial ownership interest in the Bonds under or through the Securities Depository or any Participant, or any other Person which is not shown on the Bond Register kept by the Paying Agent as being a Registered Owner of any Bonds, with respect to the accuracy of any records maintained by the Securities Depository or any Participant, with respect to the payment by the Securities Depository or any Participant of any amount with respect to the principal or Redemption Price of and interest on the Bonds, with respect to any notice which is permitted or required to be given to the Registered Owners of Bonds under this Ordinance, or with respect to any consent given or other action taken by the Securities Depository as Registered Owner of the Bonds. The Paying Agent shall pay the principal or Redemption Price of and interest on the Bonds only to Cede & Co. in accordance with the Representation Letter, and all such payments shall be valid and

effective to fully satisfy and discharge the City's obligations with respect to the principal or Redemption Price of and interest on the Bonds to the extent of the sum or sums so paid. No Person other than the Securities Depository (or the Paying Agent as the Security Depository's FAST Agent) shall receive an authenticated Bond for each separate Stated Maturity evidencing the City's obligation to make payments of principal and interest. Upon delivery by the Securities Depository to the Paying Agent of written notice to the effect that the Securities Depository has determined to substitute a new nominee in place of Cede & Co., the Bonds will be transferable to such new nominee in accordance with paragraph (e) hereof.

(c) If Participants holding a majority position in the Bonds determine that it is in the best interest of the Beneficial Owners that they be able to obtain certificated Bonds, such Participants may notify the Securities Depository and the Paying Agent, whereupon the Securities Depository shall notify the Participants of the availability through the Securities Depository of Bond certificates. In such event, the Bonds will be transferable in accordance with paragraph (e) hereof. The Securities Depository may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the City and the Paying Agent and discharging its responsibilities with respect thereto under applicable law. In such event the Bonds will be transferable in accordance with paragraph (e) hereof.

(d) Notwithstanding any other provision of this Ordinance to the contrary, so long as any Bond is registered in the name of Cede & Co., as nominee of the Securities Depository, all payments with respect to the principal or Redemption Price of and interest on of such Bond and all notices with respect to such Bond shall be made and given, respectively, to the Securities Depository as provided in the Representation Letter.

(e) If any transfer or exchange of Bonds is permitted under paragraph (b) or (c) hereof, such transfer or exchange shall be accomplished upon receipt by the Paying Agent from the Registered Owners thereof of the Bonds to be transferred or exchanged and appropriate instruments of transfer to the permitted transferee in accordance with the provisions of this Ordinance. If Bonds are issued to holders other than Cede & Co., its successor as nominee for the Securities Depository as holder of all the Bonds, or other securities depository as holder of all the Bonds, the provisions of this Ordinance shall also apply to all matters relating thereto, including, without limitation, the printing of such Bonds and the method of payment of the principal or Redemption Price of and interest on such Bonds. In the event that Bonds are issued to holders other than the Securities Depository, the Paying Agent may rely on information provided by the Securities Depository or any Participant as to the names, addresses of and principal amounts held by the Beneficial Owners of the Bonds.

### ARTICLE III

#### REDEMPTION OF BONDS

##### **Section 301. Optional Redemption of Bonds.**

(a) *Optional Redemption.* At the option of the City, the Bonds or portions thereof maturing on March 1, 2035 and thereafter, may be called for redemption and payment prior to their Stated Maturity on March 1, 2034 and thereafter as a whole or in part at any time at the Redemption Price of 100% of the principal amount thereof plus accrued interest thereon to the Redemption Date.

(b) *Mandatory Redemption.* The Bonds maturing in the years 20\_\_ and 20\_\_ (collectively, the "Term Bonds") shall be subject to mandatory redemption and payment prior to their Stated Maturity pursuant to the mandatory redemption requirements of this Section at a Redemption Price equal to 100% of the principal amount thereof plus accrued interest to the Redemption Date. The taxes levied in **Article IV**

hereof which are to be deposited into the Debt Service Fund shall be sufficient to redeem, and the City shall redeem on March 1 in each year, the following principal amounts of such Term Bonds:

Term Bonds Maturing on March 1, 20\_\_

<u>Year</u>	<u>Principal Amount</u>
20__	
20__ <sup>†</sup>	
<u>†Final Maturity</u>	

Term Bonds Maturing on March 1, 20\_\_

<u>Year</u>	<u>Principal Amount</u>
20__	
20__ <sup>†</sup>	
<u>†Final Maturity</u>	

At its option, to be exercised on or before the 45th day next preceding any mandatory Redemption Date, the City may: (1) deliver to the Paying Agent for cancellation Term Bonds subject to mandatory redemption on said mandatory Redemption Date, in any aggregate principal amount desired, (2) furnish the Paying Agent funds, together with appropriate instructions, for the purpose of purchasing any Term Bonds subject to mandatory redemption on said mandatory Redemption Date from any Registered Owner thereof whereupon the Paying Agent shall expend such funds for such purpose to such extent as may be practical, or (3) receive a credit with respect to the mandatory redemption obligation of the City under this Section for any Term Bonds subject to mandatory redemption on said mandatory Redemption Date which, prior to such date, have been redeemed (other than through the operation of the mandatory redemption requirements of this subsection (b)) and cancelled by the Paying Agent and not theretofore applied as a credit against any redemption obligation under this subsection (b). Each Term Bond so delivered or previously purchased or redeemed shall be credited at 100% of the principal amount thereof on the obligation of the City to redeem Term Bonds of the same Stated Maturity on such mandatory Redemption Date, and any excess of such amount shall be credited on future mandatory redemption obligations for Term Bonds of the same Stated Maturity in chronological order, and the principal amount of Term Bonds of the same Stated Maturity to be redeemed by operation of the requirements of this Section shall be accordingly reduced. If the City intends to exercise any option granted by the provisions of clauses (1), (2) or (3) above, the City will, on or before the 45th day next preceding each mandatory Redemption Date, furnish the Paying Agent a written certificate indicating to what extent the provisions of said clauses (1), (2) and (3) are to be complied with, with respect to such mandatory redemption payment.

### **Section 302. Selection of Bonds to be Redeemed.**

(a) The Paying Agent shall call Bonds for redemption and payment and shall give notice of such redemption as herein provided upon receipt by the Paying Agent at least 45 days prior to the Redemption Date of the City's written instructions specifying the principal amount, Stated Maturities, Redemption Date and Redemption Prices of the Bonds to be called for redemption. The Paying Agent may in its discretion waive such notice period so long as the notice requirements set forth in **Section 303** are

met. [\*\*The foregoing provisions of this paragraph shall not apply to the mandatory redemption of Bonds hereunder, and Term Bonds shall be called by the Paying Agent for redemption pursuant to such mandatory redemption requirements without the necessity of any action by the City and whether or not the Paying Agent holds in the Debt Service Fund moneys available and sufficient to effect the required redemption.\*\*]

(b) Bonds shall be redeemed only in the principal amount of \$5,000 or any integral multiple thereof. When less than all of the Outstanding Bonds are to be redeemed, such Bonds shall be redeemed in such order of their Stated Maturities, as shall be determined by the City, and Bonds of less than a full Stated Maturity shall be selected by the Paying Agent in \$5,000 units of principal amount in such equitable manner as the Paying Agent may determine.

(c) In the case of a partial redemption of Bonds, when Bonds of denominations greater than \$5,000 are then Outstanding, then for all purposes in connection with such redemption each \$5,000 of face value shall be treated as though it were a separate Bond of the denomination of \$5,000. If it is determined that one or more, but not all, of the \$5,000 units of face value represented by any Bond are selected for redemption, then upon notice of intention to redeem such \$5,000 unit or units, the Registered Owner of such Bond or the Registered Owner's duly authorized agent shall present and surrender such Bond to the Paying Agent (i) for payment of the Redemption Price and interest to the Redemption Date of such \$5,000 unit or units of face value called for redemption, and (ii) for exchange, without charge to the Registered Owner thereof, for a new Bond or Bonds of the aggregate principal amount of the unredeemed portion of the principal amount of such Bond. If the Registered Owner of any such Bond fails to present such Bond to the Paying Agent for payment and exchange as aforesaid, such Bond shall, nevertheless, become due and payable on the Redemption Date to the extent of the \$5,000 unit or units of face value called for redemption (and to that extent only).

### **Section 303. Notice and Effect of Call for Redemption.**

(a) Unless waived by any Registered Owner of Bonds to be redeemed, official notice of any redemption shall be given by the Paying Agent on the City's behalf by mailing a copy of an official redemption notice by first class mail at least 30 days but not more than 60 days prior to the Redemption Date to the State Auditor of Missouri and each Registered Owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register.

(b) All official notices of redemption shall be dated and shall contain the following information:

(i) the Redemption Date;

(ii) the Redemption Price;

(iii) if less than all Outstanding Bonds are to be redeemed, the identification number, Stated Maturity and, in the case of partial redemption of any Bonds, the respective principal amounts) of the Bonds to be redeemed;

(iv) a statement that on the Redemption Date the Redemption Price will become due and payable upon each such Bond or portion thereof called for redemption and that interest thereon shall cease to accrue from and after the Redemption Date; and

(v) the place where such Bonds are to be surrendered for payment of the Redemption Price, which shall be the principal payment office of the Paying Agent or such other office as the Paying Agent shall designate.

(c) Prior to any Redemption Date, the City shall deposit with the Paying Agent an amount of money sufficient to pay the Redemption Price of all the Bonds or portions of Bonds that are to be redeemed on such Redemption Date.

(d) Official notice of redemption having been given as aforesaid, the Bonds or portions of Bonds to be redeemed shall become due and payable on the Redemption Date, at the Redemption Price therein specified, and from and after the Redemption Date (unless the City defaults in the payment of the Redemption Price) such Bonds or portion of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with such notice, the Redemption Price of such Bonds shall be paid by the Paying Agent. Installments of interest due on or prior to the Redemption Date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Bond, the Paying Agent shall prepare for the Registered Owner a new Bond or Bonds of the same Stated Maturity in the amount of the unpaid principal as provided herein. All Bonds that have been surrendered for redemption shall be cancelled and destroyed by the Paying Agent as provided herein and shall not be reissued.

(e) The failure of any Registered Owner to receive the foregoing notice or any defect therein shall not invalidate the effectiveness of the call for redemption.

(f) In addition to the foregoing notice, further notice shall be given by the Paying Agent on the City's behalf as set out below, but no defect in said further notice nor any failure to give all or any portion of such further notice shall in any manner defeat the effectiveness of a call for redemption if official notice thereof is given as above prescribed.

(i) Each further notice of redemption given hereunder shall contain the information required above for an official notice of redemption plus (A) the CUSIP numbers, if any, of all Bonds being redeemed; (B) the date of issue of the Bonds as originally issued; (C) the rate of interest borne by each Bond being redeemed; (D) the Stated Maturity of each Bond being redeemed; and (E) any other descriptive information needed to identify accurately the Bonds being redeemed.

(ii) Each further notice of redemption shall be filed on the Electronic Municipal Market Access system for municipal securities disclosures ("EMMA") established and maintained by the Municipal Securities Rulemaking Board (or any successor to EMMA established by the Municipal Securities Rulemaking Board). If EMMA ceases to exist, then each further notice of redemption shall be sent by first class, registered or certified mail or overnight delivery, as determined by the Paying Agent, to one or more national information services that disseminate notices of redemption of obligations such as the Bonds.

(g) Each check or other transfer of funds issued for the payment of the Redemption Price of Bonds being redeemed shall bear or have enclosed therewith the CUSIP number, if any, of the Bonds being redeemed with the proceeds of such check or other transfer.

(h) The Paying Agent is also directed to comply with any mandatory or voluntary standards then in effect for processing redemptions of municipal securities established by the Securities and Exchange Commission. Failure to comply with such standards shall not affect or invalidate the redemption of any Bond.

(i) Any notice of optional redemption may be conditioned upon moneys being on deposit with the Paying Agent on or prior to the Redemption Date in an amount sufficient to pay the Redemption Price on the Redemption Date. If such notice is conditional and either the Paying Agent receives written notice from the City that moneys sufficient to pay the Redemption Price will not be on deposit on the Redemption

Date, or such moneys are not received on the Redemption Date, then such notice shall be of no force and effect, the Paying Agent shall not redeem such Bonds and the Paying Agent shall give notice, in the same manner in which the notice of redemption was given, that such moneys were not or will not be so received and that such Bonds will not be redeemed.

## **ARTICLE IV**

### **SECURITY FOR AND PAYMENT OF BONDS**

**Section 401. Security for the Bonds.** The Bonds shall be general obligations of the City payable as to both principal and interest from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the City's territorial limits. The full faith, credit and resources of the City are hereby irrevocably pledged for the prompt payment of the principal of and interest on the Bonds as the same become due.

#### **Section 402. Levy and Collection of Annual Tax.**

(a) For the purpose of providing for the payment of the principal of and interest on the Bonds as the same become due, there is hereby levied upon all of the taxable tangible property within the City a direct annual tax sufficient to produce the amounts necessary for the payment of such principal and interest as the same becomes due and payable in each year.

(b) The taxes referred to above shall be extended upon the tax rolls in each of the several years, respectively, and shall be levied and collected at the same time and in the same manner as the City's other ad valorem taxes are levied and collected. The proceeds derived from said taxes shall be deposited in the Debt Service Fund, shall be kept separate and apart from all other funds of the City and shall be used solely to pay the principal of and interest on the Bonds as and when the same become due, and the fees and expenses of the Paying Agent.

(c) If at any time said taxes are not collected in time to pay the principal of or interest on the Bonds when due, the City's Finance Director is hereby authorized and directed to pay said principal or interest out of the City's general funds and to reimburse said general funds for money so expended when said taxes are collected.

## **ARTICLE V**

### **ESTABLISHMENT OF FUNDS; DEPOSIT AND APPLICATION OF MONEY**

**Section 501. Establishment of Funds.** There have been or shall be established in the City's treasury and shall be held and administered by the City's Finance Director the following separate funds:

- (a) Construction Fund.
- (b) Debt Service Fund.
- (c) Rebate Fund.

**Section 502. Deposit of Bond Proceeds.** The net proceeds received from the sale of the Bonds shall be deposited with the delivery of the Bonds as follows:

(a) All accrued interest, if any, received from the sale of the Bonds shall be deposited in the Debt Service Fund and applied in accordance with **Section 504**.

(b) The sum of \$ \_\_\_\_\_ from the proceeds of the Bonds shall be deposited into the Construction Fund and applied in accordance with **Section 503**.

**Section 503. Application of Moneys in the Construction Fund.**

(a) Moneys in the Construction Fund shall be used by the City solely for the purpose of (i) paying the costs of the Project as hereinbefore provided, in accordance with the plans and specifications therefor prepared by the City's architects or engineers heretofore approved by the City Council and on file in the office of the City Clerk, including any alterations in or amendments to said plans and specifications deemed advisable by the City's architects or engineers and approved by the City Council, and (ii) paying the costs and expenses of issuing the Bonds.

(b) The City's Finance Director shall make withdrawals from the Construction Fund only upon receipt of a certificate executed by the City's engineers that such payment is being made for a purpose within the scope of this Ordinance and that the amount of such payment represents only the contract price of the property, equipment, labor, materials or service being paid for or, if such payment is not being made pursuant to an express contract, that such payment is not in excess of the reasonable value thereof. Nothing hereinbefore contained shall prevent the payment out of the Construction Fund of all costs and expenses incidental to the issuance of the Bonds without a certificate from the City's engineers.

(c) Upon completion of the purpose for which the Bonds have been issued, any surplus remaining in the Construction Fund shall be transferred to and deposited in the Debt Service Fund.

**Section 504. Application of Money in the Debt Service Fund.**

(a) All amounts paid and credited to the Debt Service Fund shall be expended and used by the City for the sole purpose of paying the principal or Redemption Price of and interest on the Bonds as and when the same become due and the usual and customary fees and expenses of the Paying Agent. The City's Finance Director is authorized and directed to withdraw from the Debt Service Fund sums sufficient to pay both principal or Redemption Price of and interest on the Bonds and the fees and expenses of the Paying Agent as and when the same become due, and to forward such sums to the Paying Agent in a manner which ensures that the Paying Agent will receive immediately available funds in such amounts on or before the Business Day immediately preceding the dates when such principal, Redemption Price, interest and fees and expenses of the Paying Agent will become due. If through the lapse of time or otherwise, the Registered Owners of Bonds are no longer entitled to enforce payment of the Bonds or the interest thereon, the Paying Agent shall return said funds to the City. All money deposited with the Paying Agent shall be deemed to be deposited in accordance with and subject to all of the provisions contained in this Ordinance and shall be held in trust by the Paying Agent for the benefit of the Registered Owners of the Bonds entitled to payment from such money.

(b) Any money or investments remaining in the Debt Service Fund after the retirement of the indebtedness for which the Bonds were issued and all other indebtedness of the City shall be transferred and paid into the City's general fund.

**Section 505. Application of Money in the Rebate Fund.**

(a) There shall be deposited in the Rebate Fund such amounts as are required to be deposited therein pursuant to the Federal Tax Certificate. All money at any time deposited in the Rebate Fund shall



be held in trust, to the extent required to satisfy the Rebate Amount (as defined in the Federal Tax Certificate), for payment to the United States of America, and neither the City nor the Registered Owner of any Bonds shall have any rights in or claim to such money. All amounts deposited into or on deposit in the Rebate Fund shall be governed by this Section and the Federal Tax Certificate.

(b) The City shall periodically determine the amount of arbitrage rebate under Section 148(f) of the Code in accordance with the Federal Tax Certificate, and the City shall make payments to the United States of America at the times and in the amounts determined under the Federal Tax Certificate. Any money remaining in the Rebate Fund after redemption and payment of all of the Bonds and payment and satisfaction of any Rebate Amount, or provision made therefor, shall be released to the City.

(c) Notwithstanding any other provision of this Ordinance, including in particular **Article VII**, the obligation to pay arbitrage rebate to the United States and to comply with all other requirements of this Section and the Federal Tax Certificate shall survive the defeasance or payment in full of the Bonds.

#### **Section 506. Deposits and Investment of Money.**

(a) Money in each of the funds created by and referred to in this Ordinance shall be deposited in a bank or banks or other legally permitted financial institutions located in the State of Missouri that are members of the Federal Deposit Insurance Corporation. All such deposits shall be continuously and adequately secured by the financial institutions holding such deposits as provided by the laws of the State of Missouri. All money held in the funds created by this Ordinance shall be kept separate and apart from all other funds of the City so that there shall be no commingling of such funds with any other funds of the City.

(b) Money held in any fund referred to in this Ordinance may be invested by the City's Finance Director, in accordance with this Ordinance and the Federal Tax Certificate, in Permitted Investments; provided, however, that no such investment may be made for a period extending longer than to the date when the money invested may be needed for the purpose for which such fund was created. All earnings on any investments held in any fund shall accrue to and become a part of such fund.

**Section 507. Nonpresentment of Bonds.** If any Bond is not presented for payment when the principal thereof becomes due at Maturity, if funds sufficient to pay such Bond have been made available to the Paying Agent all liability of the City to the Registered Owner thereof for the payment of such Bond shall forthwith cease, determine and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the Registered Owner of such Bond, who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his or her part under this Ordinance or on, or with respect to, said Bond. If any Bond is not presented for payment within one year following the date when such Bond becomes due at Maturity, the Paying Agent shall, without liability for interest thereon, repay to the City the funds theretofore held by it for payment of such Bond, and such Bond shall, subject to the defense of any applicable statute of limitation, thereafter be an unsecured obligation of the City, and the Registered Owner thereof shall be entitled to look only to the City for payment, and then only to the extent of the amount so repaid to it by the Paying Agent, and the City shall not be liable for any interest thereon and shall not be regarded as a trustee of such money.

**Section 508. Payments Due on Saturdays, Sundays and Holidays.** In any case where a Bond Payment Date is not a Business Day, then payment of the principal, Redemption Price or interest need not be made on such Bond Payment Date but may be made on the next succeeding Business Day with the same force and effect as if made on such Bond Payment Date, and no interest shall accrue for the period after such Bond Payment Date.

## ARTICLE VI

### REMEDIES

**Section 601. Remedies.** The provisions of this Ordinance, including the covenants and agreements herein contained, shall constitute a contract between the City and the Registered Owners of the Bonds, and the Registered Owner or Owners of not less than 10% in principal amount of the Bonds at the time Outstanding shall have the right for the equal benefit and protection of all Registered Owners of Bonds similarly situated:

- (a) by mandamus or other suit, action or proceedings at law or in equity to enforce the rights of such Registered Owner or Owners against the City and its officers, agents and employees, and to require and compel duties and obligations required by the provisions of this Ordinance or by the constitution and laws of the State of Missouri;
- (b) by suit, action or other proceedings in equity or at law to require the City, its officers, agents and employees to account as if they were the trustees of an express trust; and
- (c) by suit, action or other proceedings in equity or at law to enjoin any acts or things which may be unlawful or in violation of the rights of the Registered Owners of the Bonds.

**Section 602. Limitation on Rights of Registered Owners.** The covenants and agreements of the City contained herein and in the Bonds shall be for the equal benefit, protection and security of the legal owners of any or all of the Bonds. All of the Bonds shall be of equal rank and without preference or priority of one Bond over any other Bond in the application of the funds herein pledged to the payment of the principal of and the interest on the Bonds, or otherwise, except as to rate of interest or date of Maturity as provided in this Ordinance. No one or more Registered Owners secured hereby shall have any right in any manner whatever by his, her or their action to affect, disturb or prejudice the security granted and provided for herein, or to enforce any right hereunder, except in the manner herein provided, and all proceedings at law or in equity shall be instituted, had and maintained for the equal benefit of all Registered Owners of such Outstanding Bonds.

**Section 603. Remedies Cumulative.** No remedy conferred herein upon the Registered Owners is intended to be exclusive of any other remedy, but each such remedy shall be cumulative and in addition to every other remedy and may be exercised without exhausting and without regard to any other remedy conferred herein. No waiver of any default or breach of duty or contract by the Registered Owner of any Bond shall extend to or affect any subsequent default or breach of duty or contract or shall impair any rights or remedies consequent thereon. No delay or omission of any Registered Owner to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or acquiescence therein. Every substantive right and every remedy conferred upon the Registered Owners of the Bonds by this Ordinance may be enforced and exercised from time to time and as often as may be deemed expedient. If any suit, action or proceedings taken by any Registered Owner on account of any default or to enforce any right or exercise any remedy has been discontinued or abandoned for any reason, or has been determined adversely to such Registered Owner, then, and in every such case, the City and the Registered Owners of the Bonds shall be restored to their former positions and rights hereunder, respectively, and all rights, remedies, powers and duties of the Registered Owners shall continue as if no such suit, action or other proceedings had been brought or taken.

**Section 604. Exception for Continuing Disclosure.** This Article VI shall not apply to Section 805 regarding the City's continuing disclosure obligations, and Beneficial Owners (as defined in

the Continuing Disclosure Undertaking) shall have no remedies for enforcement of said obligations other than the remedies provided for in **Section 805** and in the City's Continuing Disclosure Undertaking.

## **ARTICLE VII**

### **DEFEASANCE**

#### **Section 701. Defeasance.**

(a) When any or all of the principal of the Bonds or scheduled interest payments thereon have been paid and discharged, then the requirements contained in this Ordinance and the pledge of the City's faith and credit hereunder and all other rights granted hereby shall terminate with respect to the Bonds or scheduled interest payments thereon so paid and discharged. Principal of the Bonds or scheduled interest payments thereon shall be deemed to have been paid and discharged within the meaning of this Ordinance if there has been deposited with the Paying Agent, or other commercial bank or trust company located in the State of Missouri and having full trust powers, at or prior to the Stated Maturity or Redemption Date of said principal of the Bonds or the interest payments thereon, in trust for and irrevocably appropriated thereto, cash and/or Defeasance Obligations which, together with the interest to be earned on any such Defeasance Obligations, will be sufficient for the payment of the principal of and redemption premium, if any, on said Bonds and interest accrued to the Stated Maturity or Redemption Date, or if default in such payment has occurred on such date, then to the date of the tender of such payments; provided, however, that if any such Bonds are to be redeemed prior to their Stated Maturity, (1) the City has elected to redeem such Bonds, and (2) either notice of such redemption has been given, or the City has given irrevocable instructions, or shall have provided for an escrow agent to give irrevocable instructions, to the Paying Agent to give such notice of redemption in compliance with **Section 302(a)**.

(b) Any money and Defeasance Obligations that at any time are deposited by or on behalf of the City with the Paying Agent or other commercial bank or trust company, for the purpose of paying and discharging any of the principal of the Bonds, or the interest payments thereon, are hereby assigned, transferred and set over to the Paying Agent or other bank or trust company in trust for the respective Registered Owners of the Bonds, and such money and Defeasance Obligations are hereby irrevocably appropriated to the payment and discharge thereof. All money and Defeasance Obligations deposited with the Paying Agent or other bank or trust company shall be deemed to be deposited in accordance with and subject to all of the provisions of this Ordinance.

(c) To accomplish a defeasance of the principal of the Bonds or scheduled interest payments thereon that will not be paid within 90 days of the deposit referred to in paragraph (a) above, the City shall cause to be delivered to the Paying Agent (i) a report of an independent firm of nationally recognized certified public accountants verifying the sufficiency of the escrow established to pay the Bonds in full at Maturity, (ii) an escrow agreement, and (iii) an opinion of Bond Counsel to the effect that the principal of the Bonds or scheduled interest payments thereon are no longer "Outstanding" under this Ordinance. Bonds shall be deemed "Outstanding" under this Ordinance unless and until they are in fact paid and retired or the criteria of this Section are met.

## ARTICLE VIII

### MISCELLANEOUS PROVISIONS

**Section 801. Tax Covenants.** The City covenants and agrees to comply with all provisions and requirements of the Federal Tax Certificate, which is hereby approved in substantially the form attached hereto as **Exhibit D**, with such changes therein as shall be approved by the Mayor and the Finance Director, as Bond Compliance Officer. Those officers are hereby authorized to execute the Federal Tax Certificate for and on behalf of the City, such officers' signature thereon being conclusive evidence of his or her approval thereof.

**Section 802. Annual Audit.**

(a) Annually, promptly after the end of the fiscal year, the City will cause an audit to be made of its funds and accounts for the preceding fiscal year by an independent public accountant or firm of independent public accountants.

(b) Within 30 days after the completion of each such audit, a copy thereof shall be filed in the office of the City Clerk. Such audits shall at all times during the usual business hours be open to the examination and inspection by any taxpayer, any Registered Owner of any of the Bonds, or by anyone acting for or on behalf of such taxpayer or Registered Owner.

(c) As soon as possible after the completion of the annual audit, the City Council of the City shall review such audit, and if the audit discloses that proper provision has not been made for all of the requirements of this Ordinance, the City shall promptly cure such deficiency.

**Section 803. Amendments.**

(a) The rights and duties of the City and the Registered Owners, and the terms and provisions of the Bonds or of this Ordinance, may be amended or modified at any time in any respect by Ordinance of the City with the written consent of the Registered Owners of not less than a majority in principal amount of the Bonds then Outstanding, such consent to be evidenced by an instrument or instruments executed by such Registered Owners and duly acknowledged or proved in the manner of a deed to be recorded, and such instrument or instruments shall be filed with the City Clerk. No such modification or alteration may:

- (i) extend the maturity of any payment of principal or interest due upon any Bond;
- (ii) alter the optional redemption provisions of any Bond;
- (iii) effect a reduction in the amount which the City is required to pay as principal of or interest on any Bond;
- (iv) permit preference or priority of any Bond over any other Bond; or
- (v) reduce the percentage in principal amount of Bonds required for the written consent to any modification or alteration of the provisions of this Ordinance.

(b) Any provision of the Bonds or of this Ordinance may, however, be amended or modified by Ordinance duly adopted by the City Council of the City at any time in any legal respect with the written consent of the Registered Owners of all of the Bonds at the time Outstanding.

(c) Without notice to or the consent of any Registered Owners, the City may amend or supplement this Ordinance for the purpose of curing any formal defect, omission, inconsistency or ambiguity therein or in connection with any other change therein which is not materially adverse to the interests of the Registered Owners.

(d) Every amendment or modification of the provisions of the Bonds or of this Ordinance, to which the written consent of the Registered Owners is given, as above provided, shall be expressed in an ordinance adopted by the City Council of the City amending or supplementing the provisions of this Ordinance and shall be deemed to be a part of this Ordinance. A certified copy of every such amendatory or supplemental ordinance, if any, and a certified copy of this Ordinance shall always be kept on file in the office of the City Clerk and shall be made available for inspection by the Registered Owner of any Bond or a prospective purchaser or owner of any Bond authorized by this Ordinance, and upon payment of the reasonable cost of preparing the same, a certified copy of any such amendatory or supplemental ordinance or of this Ordinance will be sent by the City Clerk to any such Registered Owner or prospective Registered Owner.

(e) Any and all modifications made in the manner hereinabove provided shall not become effective until there has been filed with the City Clerk a copy of the ordinance of the City hereinabove provided for, duly certified, as well as proof of any required consent to such modification by the Registered Owners of the Bonds then Outstanding. It shall not be necessary to note on any of the Outstanding Bonds any reference to such amendment or modification.

(f) The City shall furnish to the Paying Agent a copy of any amendment to the Bonds or this Ordinance which affects the duties or obligations of the Paying Agent under this Ordinance.

#### **Section 804. Notices, Consents and Other Instruments by Registered Owners.**

(a) Any notice, consent, request, direction, approval or other instrument to be signed and executed by the Registered Owners may be in any number of concurrent writings of similar tenor and may be signed or executed by such Registered Owners in person or by agent appointed in writing. Proof of the execution of any such instrument or of the writing appointing any such agent and of the ownership of Bonds (other than the assignment of the ownership of a Bond as provided for in the form of Bond set forth in **Exhibit A**) if made in the following manner, shall be sufficient for any of the purposes of this Ordinance, and shall be conclusive in favor of the City and the Paying Agent with regard to any action taken, suffered or omitted under any such instrument, namely:

(i) The fact and date of the execution by any person of any such instrument may be proved by a certificate of any officer in any jurisdiction who by law has power to take acknowledgments within such jurisdiction that the person signing such instrument acknowledged before such officer the execution thereof, or by affidavit of any witness to such execution.

(ii) The fact of ownership of Bonds, the amount or amounts, numbers and other identification of Bonds, and the date of holding the same shall be proved by the Bond Register.

(b) In determining whether the Registered Owners of the requisite principal amount of Bonds Outstanding have given any request, demand, authorization, direction, notice, consent or waiver under this Ordinance, Bonds owned by the City shall be disregarded and deemed not to be Outstanding under this Ordinance, except that, in determining whether the Registered Owners shall be protected in relying upon any such request, demand, authorization, direction, notice, consent or waiver, only Bonds which the Registered Owners know to be so owned shall be so disregarded. Notwithstanding the foregoing, Bonds so owned which have been pledged in good faith shall not be disregarded as aforesaid if the pledgee

establishes to the satisfaction of the Registered Owners the pledgee's right so to act with respect to such Bonds and that the pledgee is not the City.

**Section 805. Continuing Disclosure.** The City hereby covenants and agrees that it will comply with and carry out all of the provisions of a Continuing Disclosure Undertaking to be executed by the City and dated the date of issuance and delivery of the Bonds, in substantially the same form attached as **Exhibit C** hereto, as originally executed and as it may be amended from time to time in accordance with the terms thereof. Upon the City's failure to comply with the Continuing Disclosure Undertaking, any Registered Owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the City to comply with its obligations under this Section.

**Section 806. Further Authority.** The officers of the City, including the Mayor, the City Manager, the Finance Director, the City Clerk and the Deputy City Clerk, are hereby authorized and directed to execute all documents and take such actions as they may deem necessary or advisable in order to carry out and perform the purposes of this Ordinance and to make ministerial alterations, changes or additions in the foregoing agreements, statements, instruments and other documents herein approved, authorized and confirmed which they may approve, and the execution or taking of such action shall be conclusive evidence of such necessity or advisability.

**Section 807. Parties Interested Herein.** Nothing in this Ordinance, expressed or implied, is intended or shall be construed to confer upon, or to give to, any person or entity, other than the City, the Paying Agent and the Registered Owners of the Bonds, any right, remedy or claim under or by reason of this Ordinance or any covenant, condition or stipulation thereof, and all covenants, stipulations, promises and agreements in this Ordinance contained by and on behalf of the City shall be for the sole and exclusive benefit of the City, the Paying Agent and the Registered Owners of the Bonds.

**Section 808. Electronic Transactions.** The transaction described herein may be conducted and related documents may be sent, received or stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original executed documents shall be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

**Section 809. Severability.** If any section or other part of this Ordinance is for any reason held invalid, the invalidity thereof shall not affect the validity of the other provisions of this Ordinance.

**Section 810. Governing Law.** This Ordinance shall be governed exclusively by and construed in accordance with the applicable laws of the State of Missouri.

**Section 811. Effective Date.** This Ordinance shall take effect and be in full force from and after fifteen (15) days after its adoption by the City Council.

*[Remainder of Page Intentionally Left Blank.]*

Passed this 10th day of September, 2024.

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Barry Greenberg, Mayor

ATTEST: (SEAL)

---

Tanya Bohlken, Deputy City Clerk

Approved this 10th day of September, 2024.

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Barry Greenberg, Mayor

ATTEST: (SEAL)

---

Tanya Bohlken, Deputy City Clerk

**EXHIBIT A  
TO ORDINANCE**

**(FORM OF BONDS)**

**EXCEPT AS OTHERWISE PROVIDED IN THE ORDINANCE  
(DESCRIBED HEREIN), THIS GLOBAL BOND MAY BE  
TRANSFERRED, IN WHOLE BUT NOT IN PART, ONLY TO  
ANOTHER NOMINEE OF THE SECURITIES DEPOSITORY  
(DESCRIBED HEREIN) OR TO A SUCCESSOR SECURITIES  
DEPOSITORY OR TO A NOMINEE OF A SUCCESSOR  
SECURITIES DEPOSITORY.**

**UNITED STATES OF AMERICA  
STATE OF MISSOURI**

**Registered  
No.** \_\_\_\_\_

**Registered  
\$** \_\_\_\_\_

**CITY OF MAPLEWOOD, MISSOURI  
GENERAL OBLIGATION BOND  
SERIES 2024**

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Dated Date</u>	<u>CUSIP No.</u>
_____ %	March 1, _____	September 25, 2024	_____

**REGISTERED OWNER:      CEDE & CO.**

**PRINCIPAL AMOUNT: \_\_\_\_\_ DOLLARS**

**THE CITY OF MAPLEWOOD, MISSOURI**, a home rule city and political subdivision of the State of Missouri (the “City”), for value received, hereby acknowledges itself to be indebted and promises to pay to the registered owner shown above, or registered assigns, the principal amount shown above on the maturity date shown above unless called for redemption prior to said maturity date, and to pay interest thereon at the interest rate per annum shown above (computed on the basis of a 360-day year of twelve 30-day months) from the Dated Date shown above or from the most recent interest payment date to which interest has been paid or duly provided for, payable semiannually on March 1 and September 1 in each year, beginning on [\*\*March 1, 2025\*\*] until said principal amount has been paid.

The principal or Redemption Price of and interest payable on this Bond shall be payable to the Person in whose name this Bond is registered on the registration books (the “Bond Register”) maintained by UMB Bank, N.A., St. Louis, Missouri (the “Paying Agent”) at the close of business on the Record Date for such interest, which shall be the 15th day (whether or not a Business Day) of the calendar month next preceding the month in which any payment on any Bond is to be made and shall be paid by (a) check or



draft mailed by the Paying Agent to the address of such Registered Owner shown on the Bond Register or such other address furnished to the Paying Agent in writing by such Registered Owner, or (b) electronic transfer to any Registered Owner upon written notice given to the Paying Agent by such Registered Owner and given to the Paying Agent not less than 15 days prior to the Record Date. Any written notice for electronic transfer shall be signed by the owner and shall include the name and address of the bank, the bank's ABA routing number and the account number to which such Registered Owner wishes to have such transfer directed and an acknowledgment that an electronic transfer fee may be applicable. The principal or Redemption Price of and interest on the Bonds shall be payable by check or draft in any coin or currency that, on the respective dates of payment thereof, is legal tender for the payment of public and private debts.

This Bond is one of an authorized series of bonds of the City designated "General Obligation Bonds, Series 2024," aggregating the principal amount of \$[\*\*PRINCIPAL AMT\*\*] (the "Bonds"), issued by the City for the purpose of paying the costs of (1) constructing, reconstructing, extending, repairing and improving city streets, sidewalks, and street lighting, and (2) issuing the Bonds, under the authority of and in full compliance with the City's Charter, the Constitution and laws of the State of Missouri, and pursuant to an ordinance duly passed (the "Ordinance") and proceedings duly and legally had by the City Council of the City.

At the option of the City, the Bonds or portions thereof maturing on March 1, 2035 and thereafter, may be called for redemption and payment prior to their Stated Maturity on March 1, 2034 and thereafter as a whole or in part at any time at the Redemption Price of 100% of the principal amount thereof plus accrued interest thereon to the Redemption Date.

The Term Bonds are subject to mandatory redemption and payment prior to maturity pursuant to the mandatory redemption requirements of the Ordinance at a Redemption Price equal to 100% of the principal amount thereof plus accrued interest to the Redemption Date.

Notice of redemption, unless waived, is to be given by the Paying Agent by mailing an official redemption notice (which may be conditional upon the sale of refunding obligations by the City) by first class mail at least 30 days but not more than 60 days prior to the redemption date to the State Auditor of Missouri and each registered owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register maintained by the Paying Agent. Notice of redemption having been given as aforesaid, the Bonds or portions of Bonds to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from and after such date (unless the City defaults in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest.

The Bonds constitute general obligations of the City payable as to both principal and interest from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the City. The full faith, credit and resources of the City are irrevocably pledged for the prompt payment of the principal of and interest on the Bonds as the same become due.

The Bonds are issuable in the form of fully-registered Bonds in the denominations of \$5,000 or any integral multiple thereof.

The Bonds are being issued by means of a book-entry system with no physical distribution of Bond certificates to be made except as provided in the Ordinance. One Bond certificate with respect to each date on which the Bonds are stated to mature, registered in the nominee name of the Securities Depository, is being issued and required to be delivered to and immobilized with the Securities Depository or with the Paying Agent as the Securities Depository's FAST Agent. The book-entry system will evidence positions

held in the Bonds by the Securities Depository's participants, beneficial ownership of the Bonds in Authorized Denominations being evidenced in the records of such participants. Transfers of ownership shall be effected on the records of the Securities Depository and its participants. The Paying Agent and the City will recognize the Securities Depository nominee, while the Registered Owner of this Bond, as the owner of this Bond for all purposes, including (i) payments of the principal or Redemption Price of and interest on this Bond, (ii) notices and (iii) voting. Transfers of principal or Redemption Price of and interest payments to participants of the Securities Depository will be the responsibility of such participants and other nominees of such beneficial owners. The Paying Agent and the City will not be responsible or liable for such transfers of payments or for maintaining, supervising or reviewing the records maintained by the Securities Depository, the Securities Depository nominee, its participants or persons acting through such participants. While the Securities Depository nominee is the owner of this Bond, notwithstanding the provision hereinabove contained, payments of the principal or Redemption Price of and interest on this Bond shall be made in accordance with existing arrangements between the Paying Agent, the City and the Securities Depository.

EXCEPT AS OTHERWISE PROVIDED IN THE ORDINANCE, THIS GLOBAL BOND MAY BE TRANSFERRED, IN WHOLE BUT NOT IN PART, ONLY TO ANOTHER NOMINEE OF THE SECURITIES DEPOSITORY OR TO A SUCCESSOR SECURITIES DEPOSITORY OR TO A NOMINEE OF A SUCCESSOR SECURITIES DEPOSITORY.

This Bond may be transferred or exchanged, as provided in the Ordinance, only on the Bond Register kept for that purpose at the principal payment office of the Paying Agent or such other office as designated by the Paying Agent, upon surrender of this Bond together with a written instrument of transfer or authorization for exchange satisfactory to the Paying Agent duly executed by the Registered Owner or the Registered Owner's duly authorized agent, and thereupon a new Bond or Bonds in any authorized denomination of the same maturity and in the same aggregate principal amount shall be issued to the transferee in exchange therefor as provided in the Ordinance and upon payment of the charges therein prescribed. The City and the Paying Agent may deem and treat the Person in whose name this Bond is registered on the Bond Register as the absolute owner hereof for the purpose of receiving payment of, or on account of, principal or Redemption Price of and interest due hereon and for all other purposes and neither the City nor the Paying Agent shall be affected by any notice to the contrary.

The proceedings relating to the issuance of the Bonds have been presented to and filed with the State Auditor of Missouri, who has examined the same and has issued a certificate that such proceedings comply with the laws of the State of Missouri and that the conditions of the contract under which the Bonds were ordered to be issued have been complied with.

This Bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Ordinance until the Certificate of Authentication hereon has been executed by the Paying Agent.

*[Remainder of Page Intentionally Left Blank.]*

**IT IS HEREBY DECLARED AND CERTIFIED** that all acts, conditions and things required to be done and to exist precedent to and in the issuance of the Bonds have been done and performed and do exist in due and regular form and manner as required by the constitution and laws of the State of Missouri; that a direct annual tax upon all taxable tangible property situated in the City has been levied for the purpose of paying the principal of and interest on the Bonds when due; and that the total indebtedness of the City, including this Bond and the series of which it is one, does not exceed any constitutional or statutory limitation.

**IN WITNESS WHEREOF, THE CITY OF MAPLEWOOD, MISSOURI**, has caused this Bond to be executed by the manual or facsimile signature of its Mayor and attested by the manual or facsimile signature of its City Clerk or Deputy City Clerk and its official seal to be affixed or imprinted hereon.

**CERTIFICATE OF AUTHENTICATION**

**CITY OF MAPLEWOOD, MISSOURI**

This Bond is one of the Bonds  
of the issue described in the  
within-mentioned Ordinance.

By: \_\_\_\_\_  
Mayor

Registration Date: \_\_\_\_\_

(Seal)

**UMB BANK, N.A.,**  
as Paying Agent

ATTEST:

By: \_\_\_\_\_  
Authorized Signatory

\_\_\_\_\_  
Deputy City Clerk

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## ASSIGNMENT

**FOR VALUE RECEIVED**, the undersigned hereby sells, assigns and transfers unto

\_\_\_\_\_  
Print or Type Name, Address and Social Security Number  
or other Taxpayer Identification Number of Transferee

the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints  
\_\_\_\_\_ agent to transfer the within Bond on the books kept by the Paying Agent for the  
registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

\_\_\_\_\_  
NOTICE: The signature to this assignment must  
correspond with the name of the Registered  
Owner as it appears on the face of the within  
Bond in every particular.

Medallion Signature Guarantee:

**EXHIBIT B**

**PRELIMINARY OFFICIAL STATEMENT**

[On file in the office of the City Clerk]

**EXHIBIT C**  
**CONTINUING DISCLOSURE UNDERTAKING**

[On file in the office of the City Clerk]

**EXHIBIT D**

**FEDERAL TAX CERTIFICATE**

[On file in the office of the City Clerk]

**NEW ISSUE – BANK QUALIFIED  
BOOK-ENTRY ONLY**

**S&P RATING: AA**  
See “BOND RATING” herein.

*In the opinion of Gilmore & Bell, P.C., Bond Counsel to the City, under existing law and assuming continued compliance with certain requirements of the Internal Revenue Code of 1986, as amended (the “Code”), the interest on the Bonds (including any original issue discount properly allocable to an owner thereof) (1) is excludable from gross income for federal income tax purposes, and is not an item of tax preference for purposes of the federal alternative minimum tax and (2) is exempt from income taxation by the State of Missouri. The Bonds are “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code. Bond Counsel notes that interest on the Bonds may be included in adjusted financial statement income of applicable corporations for purposes of determining the applicability and amount of the federal corporate alternative minimum tax. See “TAX MATTERS” in this Official Statement.*



**\$6,000,000\***  
**CITY OF MAPLEWOOD, MISSOURI**  
**GENERAL OBLIGATION BONDS**  
**SERIES 2024**

**Dated: Date of Issuance**

**Due: March 1, as shown on the inside cover**

The General Obligation Bonds, Series 2024 (the “Bonds”), will be issued by the City of Maplewood, Missouri (the “City”), for the purpose of providing funds to pay (1) the costs of constructing, reconstructing, extending, repairing and improving city streets, sidewalks, and street lighting, and (2) the costs of issuing the Bonds, as further described herein under the caption “PLAN OF FINANCING.”

Principal of the Bonds is payable annually as set forth on the inside cover of this Official Statement, commencing on March 1, 2025. Interest on the Bonds is payable semiannually on each March 1 and September 1, commencing on March 1, 2025, by check, draft or electronic transfer (subject to the conditions described herein) to the persons who are the registered owners of the Bonds as of the close of business on the fifteenth day of the month preceding the applicable interest payment date.

The Bonds are subject to redemption prior to maturity as described herein. See the caption “THE BONDS – Redemption Provisions” herein.

THE BONDS AND INTEREST THEREON WILL CONSTITUTE GENERAL OBLIGATIONS OF THE CITY, PAYABLE FROM AD VALOREM TAXES THAT MAY BE LEVIED WITHOUT LIMITATION AS TO RATE OR AMOUNT UPON ALL OF THE TAXABLE TANGIBLE PROPERTY, REAL AND PERSONAL, WITHIN THE TERRITORIAL LIMITS OF THE CITY. See the caption “SECURITY FOR THE BONDS.”

**See inside cover for maturities, principal amounts, interest rates, prices and CUSIP numbers.**

*The Bonds are offered when, as and if issued by the City and accepted by the Underwriter, subject to the approval of validity by Gilmore & Bell, P.C., St. Louis, Missouri, Bond Counsel to the City, and subject to certain other conditions. Bond Counsel will also pass on certain matters relating to this Official Statement. UMB Financial Services, Inc., is serving as municipal advisor to the City in connection with the issuance of the Bonds. It is expected that the Bonds will be available for delivery through the facilities of The Depository Trust Company in New York, New York, on or about September 25, 2024.*

The date of this Official Statement is September \_\_, 2024.

\* Preliminary; subject to change.



**\$6,000,000\***  
**CITY OF MAPLEWOOD, MISSOURI**  
**GENERAL OBLIGATION BONDS**  
**SERIES 2024**

**MATURITY SCHEDULE\***

**Base CUSIP: 565590**

**SERIAL BONDS**

<b><u>Maturity</u></b> <b><u>(March 1)</u></b>	<b><u>Principal</u></b> <b><u>Amount</u></b>	<b><u>Interest</u></b> <b><u>Rate</u></b>	<b><u>Price</u></b>	<b><u>CUSIP</u></b>
2025	\$170,000	%	%	
2026	40,000			
2027	45,000			
2028	40,000			
2029	45,000			
2030	45,000			
2031	50,000			
2032	50,000			
2033	55,000			
2034	90,000			
2035	445,000			
2036	465,000			
2037	485,000			
2038	505,000			
2039	525,000			
2040	545,000			
2041	565,000			
2042	590,000			
2043	610,000			
2044	635,000			

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\* Preliminary; subject to change.

## **CITY OF MAPLEWOOD, MISSOURI**

7601 Manchester Road  
Maplewood, Missouri 63143  
(314) 645-3600

### **ELECTED OFFICIALS**

Barry Greenberg, *Mayor*  
Shawn Faulkingham, *Deputy Mayor and Councilmember*  
Matt Coriell, *Councilmember*  
Krista Garcia, *Councilmember*  
Chasity Mattox, *Councilmember*  
Eric Page, *Councilmember*  
Nick Homa, *Councilmember*

### **ADMINISTRATIVE OFFICIALS**

Amber Withycombe, *City Manager and City Clerk*  
Anthony Traxler, *Assistant City Manager and Director of Public Works*  
Alexis Miller, *Finance Director*  
Laura Miller, *Community Development Director*  
Matt Nighbor, *Police Chief*  
Peter Marsac, *Fire Chief*  
Tanya Bohlken, *Deputy City Clerk*

### **CITY ATTORNEY**

Lewis Rice LLC  
St. Louis, Missouri

### **BOND AND DISCLOSURE COUNSEL**

Gilmore & Bell, P.C.  
St. Louis, Missouri

### **MUNICIPAL ADVISOR**

UMB Financial Services, Inc.  
St. Louis, Missouri

### **PAYING AGENT**

UMB Bank, N.A.  
St. Louis, Missouri

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## REGARDING USE OF THIS OFFICIAL STATEMENT

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THE BONDS HAVE NOT BEEN REGISTERED WITH THE SECURITIES AND EXCHANGE COMMISSION UNDER THE SECURITIES ACT OF 1933, AS AMENDED, OR UNDER ANY STATE SECURITIES OR “BLUE SKY” LAWS. THE BONDS ARE OFFERED PURSUANT TO AN EXEMPTION FROM REGISTRATION WITH THE SECURITIES AND EXCHANGE COMMISSION.

The information set forth herein has been obtained from the City and other sources that are deemed to be reliable, but is not guaranteed as to accuracy or completeness by, and is not to be construed as a representation by, the City. The Underwriter has provided the following sentence for inclusion in this Official Statement. The Underwriter has reviewed the information in this Official Statement in accordance with, and as part of, its responsibilities to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information

No dealer, broker, salesperson or any other person has been authorized by the City or the Underwriter to give any information or make any representations, other than those contained in this Official Statement, in connection with the offering of the Bonds, and if given or made, such other information or representations must not be relied upon as having been authorized by any of the foregoing. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of the Bonds by any person in any state in which it is unlawful for such person to make such offer, solicitation or sale. The information herein is subject to change without notice, and neither the delivery of this Official Statement nor the sale of any of the Bonds hereunder shall under any circumstances create any implication that there has been no change in the affairs of the City or the other matters described herein since the date hereof.

IN CONNECTION WITH THE OFFERING OF THE BONDS, THE UNDERWRITER MAY OVER-ALLOT OR EFFECT TRANSACTIONS WHICH STABILIZE OR MAINTAIN THE MARKET PRICE OF THE BONDS AT A LEVEL ABOVE THAT WHICH MIGHT OTHERWISE PREVAIL IN THE OPEN MARKET. SUCH STABILIZING, IF COMMENCED, MAY BE DISCONTINUED AT ANY TIME.

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## CAUTIONARY STATEMENTS REGARDING FORWARDLOOKING STATEMENTS IN THIS OFFICIAL STATEMENT

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Certain statements included or incorporated by reference in this Official Statement constitute “forward-looking statements” within the meaning of the United States Private Securities Litigation Reform Act of 1995, Section 21E of the United States Securities Exchange Act of 1934, as amended, and Section 27A of the United States Securities Act of 1933, as amended. Such statements are generally identifiable by the terminology used such as “plan,” “expect,” “estimate,” “anticipate,” “projected,” “budget” or other similar words.

THE ACHIEVEMENT OF CERTAIN RESULTS OR OTHER EXPECTATIONS CONTAINED IN SUCH FORWARD-LOOKING STATEMENTS INVOLVE KNOWN AND UNKNOWN RISKS, UNCERTAINTIES AND OTHER FACTORS WHICH MAY CAUSE ACTUAL RESULTS, PERFORMANCE OR ACHIEVEMENTS DESCRIBED TO BE MATERIALLY DIFFERENT FROM ANY FUTURE RESULTS, PERFORMANCE OR ACHIEVEMENTS EXPRESSED OR IMPLIED BY SUCH FORWARD-LOOKING STATEMENTS. THESE FUTURE RISKS AND UNCERTAINTIES INCLUDE THOSE DISCUSSED IN THE “RISK FACTORS” SECTION OF THIS OFFICIAL STATEMENT. NEITHER THE CITY NOR ANY OTHER PARTY PLANS TO ISSUE ANY UPDATES OR REVISIONS TO THOSE FORWARD-LOOKING STATEMENTS IF OR WHEN THEIR EXPECTATIONS, OR EVENTS, CONDITIONS OR CIRCUMSTANCES UPON WHICH SUCH STATEMENTS ARE BASED OCCUR.

## TABLE OF CONTENTS

	<u>Page</u>		<u>Page</u>
<b>INTRODUCTION .....</b>	<b>1</b>	<b>BOND RATING .....</b>	<b>13</b>
General .....	1	<b>UNDERWRITING .....</b>	<b>14</b>
Authorization and Purpose of the Bonds .....	1	<b>MUNICIPAL ADVISOR .....</b>	<b>14</b>
Security for the Bonds .....	1	<b>MISCELLANEOUS .....</b>	<b>14</b>
Continuing Disclosure .....	1	<b>APPENDIX A – INFORMATION REGARDING THE CITY</b>	
<b>THE BONDS .....</b>	<b>2</b>	<b>APPENDIX B – ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2023</b>	
General .....	2	<b>APPENDIX C – FORM OF CONTINUING DISCLOSURE UNDERTAKING</b>	
Redemption Provisions .....	2		
Book-Entry Only System .....	3		
Registration, Transfer and Exchange of Bonds .....	5		
<b>SECURITY FOR THE BONDS .....</b>	<b>6</b>		
<b>RISK FACTORS .....</b>	<b>6</b>		
Ad Valorem Property Taxes .....	6		
Senior Property Tax Credit Program .....	7		
Potential Impact of Public Health Emergencies .....	7		
Secondary Market Prices and Liquidity .....	7		
Rating .....	8		
Bankruptcy .....	8		
Amendment of the Ordinance .....	8		
Loss of Premium from Redemption .....	8		
Tax-Exempt Status and Risk of Audit .....	9		
Defeasance Risks .....	9		
Future Economic, Demographic and Market Conditions .....	9		
Cybersecurity Risks .....	9		
<b>PLAN OF FINANCING .....</b>	<b>10</b>		
Authorization of Bonds .....	10		
The Project .....	10		
Sources and Uses of Funds .....	10		
<b>LEGAL MATTERS .....</b>	<b>11</b>		
<b>TAX MATTERS .....</b>	<b>11</b>		
Opinion of Bond Counsel .....	11		
Other Tax Consequences .....	12		
<b>CONTINUING DISCLOSURE UNDERTAKING .....</b>	<b>13</b>		
General .....	13		
Prior Compliance .....	13		

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**OFFICIAL STATEMENT**  
**CITY OF MAPLEWOOD, MISSOURI**  
**\$6,000,000\***  
**GENERAL OBLIGATION BONDS**  
**SERIES 2024**

**INTRODUCTION**

*The following introductory information is subject in all respects to more complete information contained elsewhere in this Official Statement. The order and placement of materials in this Official Statement, including the appendices hereto, are not to be deemed to be a determination of relevance, materiality or relative importance, and this Official Statement, including the cover page and appendices, should be considered in its entirety. The offering of the Bonds to potential investors is made only by means of the entire Official Statement.*

**General**

This Official Statement, including the cover page and appendices hereto, is furnished to prospective purchasers in connection with the offering and sale of \$6,000,000\* aggregate principal amount of General Obligation Bonds, Series 2024 (the “**Bonds**”), by the City of Maplewood, Missouri (the “**City**”). The issuance and sale of the Bonds are authorized by an ordinance of the City Council of the City expected to be adopted on September 10, 2024 (the “**Ordinance**”). All capitalized terms used herein and not otherwise defined herein have the meanings assigned to those terms in the Ordinance.

**Authorization and Purpose of the Bonds**

On April 2, 2024, the voters of the City approved the issuance of general obligation bonds in the amount of \$6,000,000\*. The Bonds are being issued for the purpose of providing funds to pay (1) the costs of constructing, reconstructing, extending, repairing and improving city streets, sidewalks, and street lighting (the “**Project**”) and (2) the costs of issuing the Bonds. See the section herein captioned “**PLAN OF FINANCING.**”

**Security for the Bonds**

The Bonds will constitute general obligations of the City and will be payable as to both principal and interest from ad valorem taxes, which may be levied without limitation as to rate or amount upon all taxable tangible property, real and personal, within the territorial limits of the City. See the section herein captioned “**SECURITY FOR THE BONDS.**”

**Continuing Disclosure**

The City has covenanted in a Continuing Disclosure Undertaking dated as of September 1, 2024 (the “**Continuing Disclosure Undertaking**”) to provide certain financial information and operating data relating to the City and to provide notices of the occurrence of certain enumerated events relating to the Bonds. The Continuing Disclosure Undertaking was entered into by the City to comply with Rule 15c2-12 promulgated by the Securities and Exchange Commission (the “**Rule**”). See the section herein captioned “**CONTINUING DISCLOSURE UNDERTAKING**” and the proposed form of the Continuing Disclosure Undertaking, which is included as *Appendix C*.

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\* Preliminary; subject to change.

## THE BONDS

### General

The Bonds are being issued in the aggregate principal amount of \$6,000,000\*. The Bonds are dated as of the date of original issuance and delivery thereof. Principal is payable on March 1 in the years and in the principal amounts set forth on the inside cover page hereof, subject to redemption and payment prior to maturity, upon the terms and conditions described under the section herein captioned **“THE BONDS – Redemption Provisions.”** Interest on the Bonds is calculated at the rates per annum set forth on the inside cover page, computed on the basis of a 360-day year of twelve 30-day months. The Bonds shall consist of fully-registered bonds in denominations of \$5,000 or any integral multiple thereof. Interest on the Bonds is payable from the date thereof or the most recent date to which interest has been paid and is payable semiannually on March 1 and September 1 in each year, beginning March 1, 2025.

The principal or Redemption Price (as defined herein) of the Bonds will be paid at maturity or upon earlier redemption to the person in whose name such Bond is registered on the registration books (the **“Bond Register”**) at the maturity or Redemption Date (as defined herein) thereof, upon presentation and surrender of such Bond at the principal payment office of UMB Bank, N.A., St. Louis, Missouri (the **“Paying Agent”**), or such other office designated by the Paying Agent. Payment of the interest on the Bonds will be made to the person in whose name such Bond is registered on the Bond Register at the close of business on the fifteenth day (whether or not a Business Day) of the calendar month preceding the interest payment date (the **“Record Date”**). The principal or Redemption Price of and interest on the Bonds will be made by check or draft mailed by the Paying Agent to the address of each Registered Owner shown on the Bond Register or such other address as is furnished to the Paying Agent in writing by such Registered Owner, or by electronic transfer to such Registered Owner upon written notice signed by such Registered Owner and given to the Paying Agent not less than 15 days prior to the Record Date for such payment, containing the electronic transfer instructions including the name and address of the bank, the bank’s ABA routing number and account number to which such Registered Owner wishes to have such transfer directed and an acknowledgment that an electronic transfer fee may be applicable.

### Redemption Provisions

**Optional Redemption.** At the option of the City, the Bonds or portions thereof maturing on and after March 1, 2035 may be called for redemption and payment prior to their Stated Maturity on and after March 1, 2034, in whole or in part, at any time, in such amounts for each Stated Maturity as shall be determined by the City, at the Redemption Price of 100% of the principal amount thereof, plus accrued interest thereon to the Redemption Date.

**Selection of Bonds to Be Redeemed.** Bonds shall be redeemed only in the principal amount of \$5,000 or any integral multiple thereof. When less than all of the Outstanding Bonds are to be redeemed, such Bonds shall be redeemed in such order of their Stated Maturities as determined by the City, and Bonds of less than a full Stated Maturity shall be selected by the Paying Agent in \$5,000 units of principal amount by lot or in such other equitable manner as the Paying Agent may determine.

In the case of a partial redemption of Bonds, when Bonds of denominations greater than \$5,000 are then-Outstanding, then for all purposes in connection with such redemption each \$5,000 of face value shall be treated as though it were a separate Bond of the denomination of \$5,000. If it is determined that one or more, but not all, of the \$5,000 units of face value represented by any Bond are selected for redemption, then upon notice of intention to redeem such \$5,000 unit or units, the Registered Owner of such Bond or the Registered Owner’s duly authorized agent shall present and surrender such Bond to the Paying Agent (1) for payment of the price at which such Bond is to be redeemed (the **“Redemption Price”**) and interest to the date fixed for

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\* Preliminary; subject to change.

redemption (the “**Redemption Date**”) of such \$5,000 unit or units of face value called for redemption and (2) for exchange, without charge to the Registered Owner thereof, for a new Bond or Bonds of the aggregate principal amount of the unredeemed portion of the principal amount of such Bond. If the Registered Owner of any such Bond shall fail to present such Bond to the Paying Agent for payment and exchange as aforesaid, such Bond shall, nevertheless, become due and payable on the Redemption Date to the extent of the \$5,000 unit or units of face value called for redemption (and to that extent only).

**Notice of Redemption.** Unless waived by any Registered Owner of Bonds to be redeemed, official notice of any redemption shall be given by the Paying Agent on the City’s behalf, by mailing a copy of an official redemption notice by first-class mail at least 30 days and not more than 60 days prior to the Redemption Date to the State Auditor of Missouri and each Registered Owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register.

The failure of any Registered Owner to receive the foregoing notice or any defect therein shall not invalidate the effectiveness of the call for redemption.

Any notice of optional redemption may be conditioned upon moneys being on deposit with the Paying Agent on or prior to the Redemption Date in an amount sufficient to pay the Redemption Price on the Redemption Date. If such notice is conditional and either the Paying Agent receives written notice from the City that moneys sufficient to pay the Redemption Price will not be on deposit on the Redemption Date, or such moneys are not received on the Redemption Date, then such notice shall be of no force and effect, the Paying Agent shall not redeem such Bonds and the Paying Agent shall give notice, in the same manner in which the notice of redemption was given, that such moneys were not or will not be so received and that such Bonds will not be redeemed.

So long as DTC (as defined herein) is effecting book-entry transfers of the Bonds, the Paying Agent shall provide the notices specified in the Ordinance to DTC. It is expected that DTC will, in turn, notify its Participants and that the Participants, in turn, will notify or cause to be notified the Beneficial Owners (as defined herein). Any failure on the part of DTC or a Participant, or failure on the part of a nominee of a Beneficial Owner of a Bond (having been mailed notice from the Paying Agent, a Participant or otherwise) to notify the Beneficial Owner of the Bond so affected, will not affect the validity of the redemption of such Bond.

**Effect of Call for Redemption.** After an amount of money sufficient to pay the Redemption Price has been deposited with the Paying Agent and official notice of redemption has been given as aforesaid, (1) the Bonds or portions of Bonds to be redeemed shall become due and payable on the Redemption Date, at the Redemption Price specified in the notice, and (2) from and after the Redemption Date (unless the City defaults in the payment of the Redemption Price) such Bonds or portions of Bonds shall cease to bear interest.

All Bonds that have been surrendered for redemption shall be canceled and destroyed by the Paying Agent pursuant to the Ordinance and shall not be reissued.

### **Book-Entry Only System**

**General.** The Bonds are available in book-entry only form. Purchasers of the Bonds will not receive certificates representing their interests in the Bonds. Ownership interests in the Bonds will be available to purchasers only through a book-entry system (the “**Book-Entry System**”) maintained by The Depository Trust Company (“**DTC**”), New York, New York.

**The following information concerning DTC and DTC’s Book-Entry System has been obtained from DTC. The City takes no responsibility for the accuracy or completeness thereof and neither the Indirect Participants (as defined herein) nor the Beneficial Owners should rely on the following information with respect to such matters, but should instead confirm the same with DTC or the Direct Participants (as defined herein), as the case may be. There can be no assurance that DTC will abide by its procedures or that such procedures will not be changed from time to time.**



***DTC and its Participants.*** DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("**Direct Participants**") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("**DTCC**"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("**Indirect Participants**"). DTC has a Standard & Poor's rating of AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at [www.dtcc.com](http://www.dtcc.com).

***Purchases of Ownership Interests.*** Purchases of Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("**Beneficial Owner**") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchases. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participants through which they entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in the Bonds, except in the event that use of the Book-Entry System for the Bonds is discontinued.

***Transfers.*** To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

***Notices.*** Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the Bonds, such as redemptions, tenders, defaults, and proposed amendments to the Bond documents. For example, Beneficial Owners of Bonds may wish to ascertain that the nominee holding the Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

Redemption notices will be sent to DTC. If less than all of the Bonds within a maturity are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such maturity to be redeemed.

***Voting.*** Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to Bonds unless authorized by a Direct Participant in accordance with DTC's Money Market Instrument Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the City as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

***Payments of Principal, Redemption Price and Interest.*** Payment of the principal or Redemption Price of and interest on the Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the City or the Paying Agent, on the payment date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participants and not of DTC, the Paying Agent or the City, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of the principal or Redemption Price of and interest on the Bonds to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the City or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

***Discontinuation of Book-Entry System.*** DTC may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the City or the Paying Agent. Under such circumstances, if a successor depository is not obtained, Bond certificates are required to be printed and delivered.

The City may decide to discontinue use of the system of book-entry-only transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to the Registered Owners.

## **Registration, Transfer and Exchange of Bonds**

The City will cause the Bond Register to be kept at the principal payment office of the Paying Agent or such other office designated by the Paying Agent for the registration, transfer and exchange of the Bonds as provided in the Ordinance. Upon surrender of any Bond at the principal payment office of the Paying Agent, or at such other office designated by the Paying Agent, the Paying Agent shall transfer or exchange such Bond as provided in the Ordinance.

The Paying Agent shall transfer or exchange such Bond for a new Bond or Bonds in any authorized denomination of the same Stated Maturity and in the same aggregate principal amount as the Bond that was presented for transfer or exchange. Bonds presented for transfer or exchange shall be accompanied by a written instrument or instruments of transfer or authorization for exchange, in a form and with guarantee of signature satisfactory to the Paying Agent, duly executed by the Registered Owner thereof or by the Registered Owner's duly authorized agent. Any additional costs or fees that might be incurred in the secondary market, other than fees of the Paying Agent, are the responsibility of the Registered Owners of the Bonds. If any Registered Owner fails to provide a correct taxpayer identification number to the Paying Agent, the Paying Agent may make a charge against such Registered Owner sufficient to pay any governmental charge required to be paid as a result of such failure. The City and the Paying Agent shall not be required (1) to register the transfer or exchange of any Bond that has been called for redemption after notice of such redemption has been mailed by the Paying Agent in accordance with the Ordinance and during the period of 15 days next preceding the date of mailing of

such notice of redemption, or (2) to register the transfer or exchange of any Bond during a period beginning at the opening of business on the day after receiving written notice from the City of its intent to pay Defaulted Interest and ending at the close of business on the date fixed for the payment of Defaulted Interest pursuant to the Ordinance.

## SECURITY FOR THE BONDS

***Pledge of Full Faith and Credit.*** The Bonds will constitute general obligations of the City and will be payable as to both principal and interest from ad valorem taxes, which may be levied without limitation as to rate or amount upon all the taxable tangible property, real and personal, within the territorial limits of the City.

***Levy and Collection of Annual Tax.*** Under the Ordinance, the City has authorized the imposition upon all of the taxable tangible property within the City of a direct annual tax sufficient to produce the amounts necessary for the payment of the principal of and interest on the Bonds as the same becomes due and payable in each year. Such taxes shall be extended upon the tax rolls in each year, and shall be levied and collected at the same time and in the same manner as the other ad valorem taxes of the City are levied and collected. The proceeds derived from said taxes shall be deposited in the Debt Service Fund, shall be kept separate and apart from all other funds of the City and shall be used solely for the payment of the principal of and interest on the Bonds, as and when the same becomes due, and the fees and expenses of the Paying Agent.

## RISK FACTORS

The following is a discussion of certain risks that could affect the payments to be made by the City with respect to the Bonds. To identify risk factors and make an informed investment decision, potential investors should be thoroughly familiar with this entire Official Statement (including its appendices). Prospective purchasers of the Bonds should consider carefully all possible factors that may result in a default in the payment of the Bonds, the redemption of the Bonds prior to maturity, a determination that the interest on the Bonds might be deemed taxable for purposes of federal and Missouri income taxation, or that may affect the market price or liquidity of the Bonds. **This discussion of risk factors is not, and is not intended to be, comprehensive or exhaustive.**

### Ad Valorem Property Taxes

Under the Ordinance, the City has authorized the levy of a direct annual tax on all taxable tangible property within the City sufficient to produce amounts necessary for the payment of the principal of and interest on the Bonds each year. Declining property values in the City, whether caused by national or global financial crises, natural disasters, local economic downturns, or other reasons, may require higher levy rates, which may increase the burden on local taxpayers and affect certain taxpayers' willingness or ability to continue timely paying property taxes. See **"PROPERTY TAX INFORMATION – Property Valuations"** in *Appendix A* of this Official Statement. In addition, the issuance of additional general obligation bonds by the City or other indebtedness by other political subdivisions within the boundaries of the City would increase the tax burden on taxpayers within the boundaries of the City. See **"DEBT STRUCTURE OF THE CITY – General Obligation Indebtedness"** and **"– Overlapping General Obligation Indebtedness"** in *Appendix A* of this Official Statement. Missouri law limits the amount of general obligation debt issuable by the City to 20% of the assessed valuation of taxable tangible property within the boundaries of the City. Other political subdivisions within the boundaries of the City are subject to similar limitations on general obligation debt imposed by Missouri law, including school districts, counties and certain other political subdivisions, which are limited to general obligation debt of 15%, 10% and 5% of assessed valuation of taxable tangible property, respectively.

Concentration of property ownership within the boundaries of the City would expose the City's ability to collect ad valorem property taxes to the financial strength, ability and willingness of major taxpayers to pay

property taxes. See **“PROPERTY TAX INFORMATION – Property Valuations”** and **“– Major Property Taxpayers”** in *Appendix A* of this Official Statement.

### **Senior Property Tax Credit Program**

In 2023, the Missouri General Assembly passed Senate Bill 190, which authorizes counties to grant property tax credits to residential property owners eligible to receive social security benefits equal to the difference between the real property tax liability on the homestead in the current year minus the real property tax liability on such homestead in the year in which the taxpayer became eligible to receive the tax credit (the **“Senior Property Tax Credit Program”**). Implementation of the Senior Property Tax Credit Program requires either adoption of an ordinance by the county or an initiative petition and voter approval process. Property tax bills within counties that participate in the Senior Property Tax Credit Program will reflect the tax credit on property tax bills for eligible taxpayers, thereby reducing the amount of property taxes that the eligible taxpayer would otherwise pay. On October 17, 2023, the St. Louis County Council passed a bill implementing the Senior Property Tax Credit Program in St. Louis County, which became law on November 1, 2023, and will be effective beginning for the 2024 property tax cycle.

The potential financial impact of the Senior Property Tax Credit Program on the City is not yet ascertainable. If the City’s property tax revenues are reduced in a given year as a result of the Senior Property Tax Credit Program, there will be less property tax revenues available to pay principal of and interest on the Bonds. However, the City is permitted to retain in its debt service fund up to one year’s debt service payments and can increase the debt service levy for future years to address the potential decrease from implementation of the Senior Property Tax Credit Program and to ensure continued payment of the principal of and interest on the Bonds. See **“PROPERTY TAX INFORMATION”** in *Appendix A* of this Official Statement.

### **Potential Impact of Public Health Emergencies**

Regional, national or global public health emergencies, such as the outbreak of the novel coronavirus in December 2019 (**“COVID-19”** or the **“Pandemic”**), could have materially adverse regional, national or global economic and social impacts causing, among other things, the promulgation of local or state orders limiting certain activities, extreme fluctuations in financial markets and contraction in available liquidity, prohibitions of gatherings and public meetings in such places as entertainment venues, extensive job losses and declines in business activity across important sectors of the economy, impacts on supply chain and availability of resources, declines in business and consumer confidence that negatively impact economic conditions or cause an economic recession. The City cannot predict the extent to which its operations or financial condition may decline nor the amount of increased costs, if any, that may be incurred by the City associated with operating during any public health emergencies including, but not limited to, the amount of (1) increases in required services of the City, (2) costs to clean, sanitize and maintain its facilities, (3) costs to hire additional and/or substitute employees, (4) costs to acquire supporting goods and services, or (5) costs to operate remotely and support the employees of the City. Accordingly, the City cannot predict the effect any public health emergencies will have on the finances or operations of the City or whether any such effects will have a material adverse effect on the ability to support payment of debt service on the Bonds.

The City receives the majority of its revenue from sales taxes. Historical revenues and expenditures for the City’s General Fund for the fiscal years ended June 30, 2020 through 2023 are set forth under the caption **“FINANCIAL INFORMATION CONCERNING THE CITY – The General Fund”** in *Appendix A* of this Official Statement.

### **Secondary Market Prices and Liquidity**

The Underwriter will not be obligated to repurchase any of the Bonds, and no representation is made concerning the existence of any secondary market for the Bonds. No assurance is given that any secondary

market will develop following the completion of the offering of the Bonds, and no assurance is given that the initial offering price for the Bonds will continue for any period of time.

Prices of municipal securities in the secondary market are subject to adjustment upward and downward in response to changes in the credit markets and changes in the operating performance or tax collection patterns of issuers. Particularly, prices of outstanding municipal securities should be expected to decline if prevailing market interest rates rise. Municipal securities are generally viewed as long-term investments, subject to material unforeseen changes in the investor's or the issuer's circumstances and may require commitment of the investor's funds for an indefinite period of time, perhaps until maturity.

### **Rating**

S&P Global Ratings, a division of S&P Global Inc. ("**S&P**") has assigned the Bonds the rating set forth under "**BOND RATING**" in this Official Statement. The rating reflects only the views of S&P, and an explanation of the significance of such rating may be obtained therefrom. There is no assurance that the rating will remain in effect for any given period of time or that it will not be revised, either downward or upward, or withdrawn entirely, by S&P if, in its judgment, circumstances warrant. Any such downward revision or withdrawal of the rating may have an adverse effect on the market price of the Bonds.

### **Bankruptcy**

In addition to the limitations on remedies contained in the Ordinance, the rights and remedies provided by the Bonds may be limited by and are subject to (1) bankruptcy, insolvency, reorganization, arrangement, fraudulent conveyance, moratorium and other laws affecting creditors' rights, (2) the application of equitable principles, and (3) the exercise of judicial discretion in appropriate cases and to limitations on legal remedies against political subdivisions in the State of Missouri. Section 108.180 of the Revised Statutes of Missouri requires that any interest and sinking fund moneys only be used to pay principal of and interest on the Bonds. The City, like all other Missouri political subdivisions, is specifically authorized by Missouri law to institute proceedings under Chapter 9 of the Federal Bankruptcy Code. Such proceedings, if commenced, are likely to have an adverse effect on the market price of the Bonds.

### **Amendment of the Ordinance**

Certain amendments, effected by ordinance of the City, to the Bonds and the Ordinance may be made with the written consent of the Registered Owners of not less than a majority in principal amount of the Bonds then-Outstanding. Such amendments may adversely affect the security of the owners of the Bonds; provided that, no amendments may (1) extend the maturity of any payment of principal or interest due upon any Bond, (2) alter the optional redemption provisions of any Bond, (3) effect a reduction in the amount which the City is required to pay as principal of or interest on any Bond, (4) permit preference or priority of any Bond over any other Bond, or (5) reduce the percentage in principal amount of Bonds required for the written consent to any modification or alteration of the provisions of the Ordinance without the written consent of the Registered Owners of all of the Bonds at the time Outstanding. The City may also amend or supplement the Ordinance, without notice to or the consent of any Registered Owners, for the purpose of curing any formal defect, omission, inconsistency or ambiguity therein or in connection with any other change therein that is not materially adverse to the security of the Registered Owners.

### **Loss of Premium from Redemption**

Any person who purchases the Bonds at a price in excess of their principal amount or who holds such Bonds trading at a price in excess of par should consider the fact that the Bonds are subject to redemption prior to maturity at the redemption prices described herein in the event such Bonds are redeemed prior to maturity. See "**THE BONDS – Redemption Provisions**" in this Official Statement.

## **Tax-Exempt Status and Risk of Audit**

The failure of the City to comply with certain covenants set forth in the Ordinance could cause the interest on the Bonds to become included in gross income for federal and Missouri income tax purposes retroactive to the date of issuance of the Bonds. The Ordinance does not provide for the payment of any additional interest, redemption premium or penalty if the interest on the Bonds becomes included in gross income for federal and Missouri income tax purposes. See **“TAX MATTERS”** in this Official Statement.

The Internal Revenue Service (the **“IRS”**) has established an ongoing program to audit tax-exempt obligations to determine whether interest on such obligations should be included in gross income for federal income tax purposes. Owners of the Bonds are advised that, if an audit of the Bonds were commenced, the IRS, in accordance with its current published procedures, is likely to treat the City as the taxpayer, and the owners of the Bonds may not have a right to participate in such audit. Public awareness of any audit could adversely affect the market value and liquidity of the Bonds during the pendency of the audit, regardless of the ultimate outcome of the audit.

## **Defeasance Risks**

When any or all of the Bonds or scheduled interest payments thereon are deemed paid and discharged as provided in the Ordinance, the requirements contained in the Ordinance and the pledge of the City’s faith and credit thereunder and all other rights granted thereby will terminate with respect to the Bonds or scheduled interest payments thereon so paid and discharged. Bonds or scheduled interest payments thereon shall be deemed to have been paid and discharged within the meaning of the Ordinance if there has been deposited with the Paying Agent, or other commercial bank or trust company, moneys and/or Defeasance Obligations that, together with the interest to be earned on any such Defeasance Obligations, will be sufficient for the payment of the principal of and redemption premium, if any, on the Bonds and/or interest accrued to the Stated Maturity or prior Redemption Date. There is no legal requirement in the Ordinance that Defeasance Obligations be rated in the highest rating category by any rating agency. Prices of municipal securities in the secondary market are subject to adjustment upward and downward in response to changes in the credit markets, and that could include the rating of Bonds defeased with Defeasance Obligations to the extent the Defeasance Obligations have a change or downgrade in rating.

## **Future Economic, Demographic and Market Conditions**

Adverse economic conditions or changes in demographics within the boundaries of the City, including increased unemployment and inability to control expenses in periods of inflation, could adversely impact payment of taxes by taxpayers within the boundaries of the City and, therefore, the City’s financial condition.

## **Cybersecurity Risks**

The City relies on its information systems to provide security for processing, transmission and storage of confidential personal, health-related, credit and other information. It is possible that the City’s security measures will not prevent improper or unauthorized access or disclosure of personally identifiable information resulting from cyber-attacks. Security breaches, including electronic break-ins, computer viruses, attacks by hackers and similar breaches can create disruptions or shutdowns of the City and the services it provides, or the unauthorized disclosure of confidential personal, health-related, credit and other information. If personal or otherwise protected information is improperly accessed, tampered with or distributed, the City may incur significant costs to remediate possible injury to the affected persons, and the City may be subject to sanctions and civil penalties if it is found to be in violation of federal or state laws or regulations. Any failure to maintain proper functionality and security of information systems could interrupt the City’s operations, delay receipt of revenues, damage its reputation, subject it to liability claims or regulatory penalties and could have a material adverse effect on its operations, financial condition and results of operations. The City has not been the victim

of any cybersecurity breaches or attacks. The City maintains an insurance policy to help mitigate the costs of a cybersecurity event.

## PLAN OF FINANCING

### Authorization of Bonds

The Bonds are authorized pursuant to and in full compliance with the Constitution and statutes of the State of Missouri, including particularly Article VI, Section 26 of the Missouri Constitution and Section 95.115 et seq., of the Revised Statutes of Missouri. On April 2, 2024, the voters of the City approved, by a vote of 1,289 for and 430 against, the issuance of general obligation bonds in the amount of \$6,000,000 for the purpose of constructing, reconstructing, extending, repairing and improving city streets, sidewalks, and street lighting. The City has not issued any of the Bonds so authorized. The Bonds are being issued pursuant to the Ordinance, and once issued, the City will not have any remaining voted authority.

### The Project

A portion of the Bond proceeds are expected to be used to make the following street, sidewalk, and street lighting improvements throughout the City:

#### Streets:

- Repair and reconstruction of portions of approximately eleven concrete streets and five asphalt streets (estimated cost: \$4,520,000)
- Construction of approximately five traffic calming measures (estimated cost: \$255,000)

#### Sidewalks:

- Repair and reconstruction of portions of approximately thirty sidewalks (estimated cost: \$1,027,500)

#### Street Lighting:

- Installation of approximately twenty-five streetlights (estimated cost: \$197,500)

Construction is expected to begin in July 2024 and to be completed in June 2027.

### Sources and Uses of Funds

The following table summarizes the estimated sources of funds and the expected uses of such funds, in connection with the plan of financing:

#### *Sources of Funds:*

Par Amount of the Bonds	\$
Original Issue Premium	_____
Total	<u><u>\$</u></u>

#### *Uses of Funds:*

Project Costs	\$
Costs of Issuance (including Underwriter's Discount)	_____
Total	<u><u>\$</u></u>

## LEGAL MATTERS

Legal matters with respect to the authorization, execution and delivery of the Bonds are subject to the approval of Gilmore & Bell, P.C., St. Louis, Missouri, Bond Counsel to the City, whose approving opinion will be available at the time of delivery of the Bonds. Gilmore & Bell, P.C. will also pass upon certain legal matters relating to this Official Statement.

The various legal opinions to be delivered concurrently with the delivery of the Bonds express the professional judgment of the attorneys rendering the opinions as to the legal issues explicitly addressed therein. By rendering a legal opinion, the opinion giver does not become an insurer or guarantor of that expression of professional judgment, of the transactions opined upon, or of the future performance of the parties to such transaction, nor does the rendering of an opinion guarantee the outcome of any legal dispute that may arise out of the transaction.

## TAX MATTERS

The following is a summary of the material federal and State of Missouri income tax consequences of holding and disposing of the Bonds. This summary is based upon laws, regulations, rulings and judicial decisions now in effect, all of which are subject to change (possibly on a retroactive basis). This summary does not discuss all aspects of federal income taxation that may be relevant to investors in light of their personal investment circumstances or describe the tax consequences to certain types of owners subject to special treatment under the federal income tax laws (for example, dealers in securities or other persons who do not hold the Bonds as a capital asset, tax-exempt organizations, individual retirement accounts and other tax deferred accounts, and foreign taxpayers) and, except for the income tax laws of the State of Missouri, does not discuss the consequences to an owner under any state, local or foreign tax laws. The summary does not deal with the tax treatment of persons who purchase the Bonds in the secondary market. Prospective investors are advised to consult their own tax advisors regarding federal, state, local and other tax considerations of holding and disposing of the Bonds.

### Opinion of Bond Counsel

In the opinion of Gilmore & Bell, P.C., Bond Counsel to the City, under the law existing as of the issue date of the Bonds:

***Federal and State of Missouri Tax Exemption.*** The interest on the Bonds (including any original issue discount properly allocable to an owner thereof) is excludable from gross income for federal income tax purposes and is exempt from income taxation by the State of Missouri.

***Alternative Minimum Tax.*** The interest on the Bonds is not an item of tax preference for purposes of computing the federal alternative minimum tax.

***Bank Qualification.*** The Bonds are “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code.

Bond Counsel’s opinions are provided as of the date of the original issue of the Bonds, subject to the condition that the City comply with all requirements of the Code that must be satisfied subsequent to the issuance of the Bonds in order that interest thereon be, or continue to be, excludable from gross income for federal income tax purposes. The City has covenanted to comply with all such requirements. Failure to comply with certain of such requirements may cause the inclusion of interest on the Bonds in gross income for federal and State of Missouri income tax purposes retroactive to the date of issuance of the Bonds. Bond Counsel is expressing no opinion regarding other federal, state or local tax consequences arising with respect to the Bonds but has reviewed the discussion under the heading “TAX MATTERS.”



## Other Tax Consequences

**Original Issue Discount.** For federal income tax purposes, original issue discount is the excess of the stated redemption price at maturity of a Bond over its issue price. The stated redemption price at maturity of a Bond is the sum of all payments on the Bond other than “qualified stated interest” (i.e., interest unconditionally payable at least annually at a single fixed rate). The issue price of a Bond is generally the first price at which a substantial amount of the Bonds of that maturity have been sold to the public. Under Section 1288 of the Code, original issue discount on tax-exempt bonds accrues on a compound basis. The amount of original issue discount that accrues to an owner of a Bond during any accrual period generally equals (1) the issue price of that Bond, plus the amount of original issue discount accrued in all prior accrual periods, multiplied by (2) the yield to maturity on that Bond (determined on the basis of compounding at the close of each accrual period and properly adjusted for the length of the accrual period), minus (3) any interest payable on that Bond during that accrual period. The amount of original issue discount accrued in a particular accrual period will be considered to be received ratably on each day of the accrual period, will be excludable from gross income for federal income tax purposes, and will increase the owner’s tax basis in that Bond. Prospective investors should consult their own tax advisors concerning the calculation and accrual of original issue discount.

**Original Issue Premium.** For federal income tax purposes, premium is the excess of the issue price of a Bond over its stated redemption price at maturity. The stated redemption price at maturity of a Bond is the sum of all payments on the Bond other than “qualified stated interest” (i.e., interest unconditionally payable at least annually at a single fixed rate). The issue price of a Bond is generally the first price at which a substantial amount of the Bonds of that maturity have been sold to the public. Under Section 171 of the Code, premium on a tax-exempt bond amortizes over the term of the bond using constant yield principles, based on the purchaser’s yield to maturity. As premium is amortized, the owner’s basis in the Bond and the amount of tax-exempt interest received will be reduced by the amount of amortizable premium properly allocable to the owner, which will result in an increase in the gain (or decrease in the loss) to be recognized for federal income tax purposes on sale or disposition of the Bond prior to its maturity. Even though the owner’s basis is reduced, no federal income tax deduction is allowed. Prospective investors should consult their own tax advisors concerning the calculation and accrual of bond premium.

**Sale, Exchange or Retirement of Bonds.** Upon the sale, exchange or retirement (including redemption) of a Bond, the owner of the Bond generally will recognize gain or loss in an amount equal to the difference between the amount of cash and the fair market value of any property actually or constructively received on the sale, exchange or retirement of the Bond (other than in respect of accrued and unpaid interest) and such owner’s adjusted tax basis in the Bond. To the extent a Bond is held as a capital asset, such gain or loss will be capital gain or loss and will be long-term capital gain or loss if the Bond has been held for more than 12 months at the time of sale, exchange or retirement.

**Reporting Requirements.** In general, information reporting requirements will apply to certain payments of principal, interest and premium paid on the Bonds and to the proceeds paid on the sale of the Bonds, other than to certain exempt recipients (such as corporations and foreign entities). A backup withholding tax will apply to such payments if the owner fails to provide a taxpayer identification number or certification of foreign or other exempt status or fails to report in full dividend and interest income. The amount of any backup withholding from a payment to an owner will be allowed as a credit against the owner’s federal income tax liability.

**Collateral Federal Income Tax Consequences.** Prospective purchasers of the Bonds should be aware that ownership of the Bonds may result in collateral federal income tax consequences to certain taxpayers, including, without limitation, certain applicable corporations subject to the corporate alternative minimum tax, financial institutions, property and casualty insurance companies, individual recipients of Social Security or Railroad Retirement benefits, certain S corporations with “excess net passive income,” foreign corporations subject to the branch profits tax, life insurance companies, and taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry or have paid or incurred certain expenses allocable to the Bonds. Bond Counsel expresses no opinion regarding these tax consequences. Purchasers of Bonds should consult their

tax advisors as to the applicability of these tax consequences and other federal income tax consequences of the purchase, ownership and disposition of the Bonds, including the possible application of state, local, foreign and other tax laws.

Bond Counsel notes that interest on the Bonds may be included in adjusted financial statement income of applicable corporations for purposes of determining the applicability and amount of the federal corporate alternative minimum tax.

## **CONTINUING DISCLOSURE UNDERTAKING**

### **General**

The City will enter into the Continuing Disclosure Undertaking to assist the Underwriter in complying with the Rule. The proposed form of the Continuing Disclosure Undertaking is included in this Official Statement as *Appendix C*. The City is the only “obligated person” with responsibility for continuing disclosure.

### **Prior Compliance**

The City has made similar undertakings with respect to its outstanding obligations to annually file its audited financial statements and certain operating data (together, the “**Annual Report**”) and notices of the occurrence of certain enumerated events. To the best of the City’s knowledge and belief, the City has complied in all material respects with its prior continuing disclosure undertakings under the Rule for the past five years.

The City has contracted with Gilmore & Bell, P.C. to assist the City in complying with its continuing disclosure undertakings.

## **BOND RATING**

S&P has assigned the Bonds a rating of “AA” based on S&P’s evaluation of the creditworthiness of the City. Such rating reflects only the view of S&P at the time the rating is given, and the City, the Underwriter and the Municipal Advisor make no representation as to the appropriateness of such rating. An explanation of the significance of the rating may be obtained only from S&P. The City furnished S&P with certain information and materials relating to the Bonds and the City that has not been included in this Official Statement. Generally, rating agencies base their ratings on the information and materials so furnished and on investigations, studies and assumptions by the rating agencies. There is no assurance that a particular rating will remain in effect for any given period of time or that it will not be revised downward or withdrawn entirely if, in the judgment of the rating agency, circumstances warrant. Any downward revision or withdrawal of the rating may have an adverse effect on the market price and marketability of the Bonds.

## **ABSENCE OF LITIGATION**

As of the date hereof, there is no controversy, suit or other proceeding of any kind pending or, to the City’s knowledge, threatened wherein or whereby any question is raised or may be raised, questioning, disputing or affecting in any way the legal organization of the City or its boundaries, or the right or title of any of its officers to their respective offices, or the legality of any official act in connection with the authorization, issuance and sale of the Bonds, or the constitutionality or validity of the Bonds or any of the proceedings had in relation to the authorization, issuance or sale thereof, or the levy and collection of a tax to pay the principal and interest thereof, or which might affect the City’s ability to meet its obligations to pay the Bonds.

## UNDERWRITING

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_ (the “**Underwriter**”), has agreed to purchase the Bonds at a price of \$\_\_\_\_\_ (which is equal to the aggregate original principal amount of the Bonds, plus a net original issue premium of \$\_\_\_\_\_, less an underwriting discount of \$\_\_\_\_\_). The Underwriter is purchasing the Bonds for resale in the normal course of the Underwriter’s business activities. The Underwriter reserves the right to offer any of the Bonds to one or more purchasers on such terms and conditions and at such price or prices as the Underwriter, in its discretion, determines.

## MUNICIPAL ADVISOR

UMB Financial Services, Inc., St. Louis, Missouri (the “**Municipal Advisor**”), is employed as Municipal Advisor to the City to render certain professional services, including advising the City on a plan of financing in connection with the sale of the Bonds. The Municipal Advisor has read this Official Statement. Under the terms of its engagement, the Municipal Advisor is not obligated to undertake, and has not undertaken to make, an independent verification of, or to assume responsibility for the accuracy, completeness or fairness of the information contained in this Official Statement, other than this section.

The Municipal Advisor’s duties, responsibilities and fees in connection with this issuance arise solely from the services for which it is engaged to perform as financial advisor on the Bonds. The Municipal Advisor’s compensation is conditional on the successful closing of the Bonds.

## MISCELLANEOUS

The references, excerpts and summaries of all documents referred to herein do not purport to be complete statements of the provisions of such documents, and reference is made to all such documents for full and complete statements of all matters of fact relating to the Bonds, the security for the payment of the Bonds and the rights of the owners thereof. During the period of the offering, copies of drafts of such documents may be examined at the office of the Underwriter; following delivery of the Bonds, copies of such documents may be examined at the corporate trust office of the Paying Agent. The information contained in this Official Statement has been compiled from official and other sources that are deemed to be reliable, and while not guaranteed as to completeness or accuracy, is believed to be correct as of this date.

Any statement made in this Official Statement involving matters of opinion or of estimates, whether or not expressly so stated, are set forth as such and not as representations of fact, and no representation is made that any of the estimates will be realized. The information and expressions of opinion herein are subject to change without notice and neither the delivery of this Official Statement nor any sale made hereunder shall, under any circumstances, create any implication that there has been no change in the information presented herein since the date hereof. This Official Statement is not to be construed as a contract or agreement between the City, the Municipal Advisor, the Paying Agent or the Underwriter and the purchasers or owners of any Bonds.

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The City has duly authorized the delivery of this Official Statement.

**CITY OF MAPLEWOOD, MISSOURI**

By: \_\_\_\_\_  
Mayor

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## **APPENDIX A**

### **INFORMATION REGARDING THE CITY**

## TABLE OF CONTENTS

**PAGE A-**

<b>GENERAL INFORMATION CONCERNING THE CITY .....</b>	<b>1</b>
General .....	1
Type of Government .....	1
Employees .....	2
Pension Plans .....	2
Other Post Employment Benefits .....	3
Risk Management .....	3
Municipal Utilities and Services.....	4
Public Safety .....	4
Communications .....	4
Transportation .....	4
Educational Institutions and Facilities.....	4
Medical and Health Facilities .....	5
Employment .....	5
Housing .....	6
Demographic Statistics .....	6
<b>FINANCIAL INFORMATION CONCERNING THE CITY .....</b>	<b>7</b>
Accounting, Budgeting and Auditing Procedures .....	7
The General Fund.....	9
Sources of Revenue.....	11
Sales Tax .....	11
Capital Improvement Sales Tax.....	12
Park and Storm Water Sales Tax .....	12
Fire Protection Sales Tax .....	12
<b>DEBT STRUCTURE OF THE CITY .....</b>	<b>13</b>
Legal Debt Capacity.....	13
Outstanding Indebtedness .....	13
Debt Service Requirements.....	14
Overlapping General Obligation Indebtedness.....	14
Debt Ratios and Related Information .....	15
Annual Appropriation Obligations .....	15
Future Debt.....	16
History of Debt Payment .....	16
<b>PROPERTY TAX INFORMATION .....</b>	<b>16</b>
Property Valuations.....	16
Property Tax Levies and Collections.....	17
Tax Rates.....	18
Tax Levies and Collection .....	19
Major Property Taxpayers .....	19
Tax Abatement and Tax Increment Financing .....	19

## GENERAL INFORMATION CONCERNING THE CITY

### General

The City is located in south-central St. Louis County (the “**County**”), just west of the City of St. Louis, east of the City of Brentwood, north of the City of Webster Groves and south of the City of Richmond Heights. The City is 1.5 square miles and the current population is estimated to be 8,041.

The City has 10 parks within its boundaries that offer lighted ball fields, soccer fields, playgrounds, picnic areas and pavilions. The City also has a skate park, roller rink, family aquatic center and library. Residents of the City also have access to a recreation center located in nearby Richmond Heights that has a weight room, gym, meeting rooms, swimming pool, hot tub, sauna and is connected to the Richmond Heights Library. The City is a member of the Parks and Recreation Cooperative, which began in 2003 and allows citizens of the City, the City of Brentwood and the City of Richmond Heights to use each other’s parks and recreation facilities.

The City has a thriving business community convenient to both the City of St. Louis to the east and St. Charles County to the west. The City has three main shopping areas and continues to attract several new businesses while retaining the majority of existing businesses. The Special Business District is located in downtown Maplewood. It is a part of Historic Route 66 and is a collection of unique shops and restaurants. To the south, Deer Creek Center is a large shopping district that houses several large retailers. To the north, Maplewood Commons shopping district houses three big box stores - Wal-Mart, Lowes and Sam’s Club - along with several other stores and restaurants. The City is also home to Sunnen Business Park, a business and manufacturing district, which is anchored by Sunnen Products Company and is the location of several other businesses. Sunnen Business Park is in the process of redevelopment and continues to add new businesses.

### Type of Government

The City is a Charter City and operates under a City Manager form of government. The City Council is comprised of six council members (two from each ward). Council members are elected to serve three-year terms. The City Manager is appointed by a majority vote of the City Council and is responsible for the day-to-day management of the City. The City Manager enforces the policies set by the Mayor and City Council and is responsible for all personnel decisions. The Mayor is elected at large to serve a three-year term. Each elected official can serve no more than three consecutive terms. The current Mayor and the members of the City Council are as follows:

	<u>Year First Elected</u>	<u>Year Present Term Expires</u>
Barry Greenberg, Mayor <sup>(1)</sup>	2024	2027
Matt Coriell, Councilmember, Ward 1	2023	2025
Krista Garcia, Councilmember, Ward 1	2023	2026
Chasity Mattox, Councilmember, Ward 2	2023	2026
Eric Page, Councilmember, Ward 2	2021	2025
Shawn Faulkingham, Deputy Mayor Councilmember, Ward 3	2005	2026
Nick Homa, Councilmember, Ward 3	2022	2025

<sup>(1)</sup> Barry Greenberg was previously Mayor of the City from 2018 – 2021 and was re-elected in 2024.

Amber Withycombe was appointed City Manager for the City in January 2024. Ms. Withycombe was formerly the Director of Donor Communications and Recognition at Washington University in St. Louis and a former member of the Board of Education for the Maplewood-Richmond Heights School District. She has previously served on the City’s Planning and Zoning Commission. Ms. Withycombe has a Bachelor of Arts degree from the University of California, Berkeley and a Master of Fine Arts degree from the University of



Iowa. She will receive a Master of Public Administration degree with a focus on local government management and public sector leadership from Southern Illinois University Edwardsville in December 2024.

## **Employees**

The City currently has 75 full-time and 3 part-time employees. Benefits provided to full-time employees include: health, dental and life insurance, a retirement plan (see the caption “**Pension Plans**” herein) and paid time off. In 2007, the Missouri Supreme Court held that public employees have a constitutional right to collectively bargain under Missouri’s Constitution. No City employees are currently covered by a collective bargaining agreement; however, City firefighters are currently in negotiations with the City. The City has no record of any work stoppages or labor disputes.

## **Pension Plans**

**Missouri Local Government Employees Retirement System (“LAGERS”).** The City participates in LAGERS, a multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in the State of Missouri (the “**State**”). LAGERS was created and is governed by State statute and is a defined benefit pension plan that provides retirement, disability and death benefits. The plan is qualified under Section 401(a) of the Internal Revenue Code and is tax-exempt. LAGERS is governed by a seven-member board of trustees consisting of three trustees elected by participating employees, three trustees elected by participating employers and one trustee appointed by the Governor.

LAGERS issues a publicly-available financial report that includes financial statements and required supplementary information. The LAGERS Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023 (the “**2023 LAGERS Annual Report**”) is available at <https://www.molagers.org/financial-reports/>. The link to the 2023 LAGERS Annual Report is provided for general background information only, and the information in the 2023 LAGERS Annual Report is not incorporated by reference herein. The 2023 LAGERS Annual Report provides detailed information about LAGERS, including its financial position, investment policy and performance information, actuarial information and assumptions affecting plan design and policies, and certain statistical information about the plan.

All full-time employees of the City working in a LAGERS-covered department are eligible to participate in LAGERS. The City is required by statute to contribute at an actuarially determined rate for each category of participating employees. For LAGERS’ fiscal year ended June 30, 2023, the City contributed \$1,815,201 to LAGERS on behalf of participating employees. The City’s actuarially determined contribution rates for 2023 were 11.5% for general employees, 28.3% for police and 32.3% for fire. The City’s actuarially determined contribution rates for 2024 are 11.3% for general employees, 29.3% for police and 30.2% for fire. All full-time employees participating in LAGERS make a required contribution of 4% of their gross pay as well.

For additional information regarding the City’s participation in LAGERS relating to the fiscal year ended June 30, 2023 see Note 6 – Retirement Plans in **Appendix B**. For additional information regarding LAGERS, see the 2023 LAGERS Annual Report.

**Deferred Compensation Plan.** The City offers its employees a deferred compensation plan created in accordance with Section 457 of the Internal Revenue Code. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The City funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in the International City Manager Association (“**ICMA**”) Retirement

Corporation. It is the opinion of the City's legal counsel that the City has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

The plan assets are required to be held in trust for the exclusive benefit of plan participants and their beneficiaries. The City does not report the deferred compensation plan assets and liabilities on its combined balance sheet and the City does not have significant administrative involvement with the plan, nor does the City perform the investing function for the plan. For additional information regarding the City's deferred compensation plan, see Note 6 – Retirement Plans in *Appendix B*.

### **Other Post-Employment Benefits**

The City of Maplewood Other Postemployment Benefits (“OPEB”) Plan (the “Plan”) provides OPEB for certain eligible employees who retire from the City and their dependents. The Plan is a single-employer defined benefit OPEB plan that is administered by the City. The benefits and benefit levels are governed by City policy. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The Plan does not issue a stand-alone financial report.

The Plan provides an opportunity for continuation of medical and dental insurance benefits to eligible retirees and their dependents. In order to be eligible, City retirees must be eligible for normal or early retirement. General employees are eligible for normal retirement at age 60 with 5 years of service or early retirement at age 55 with 5 years of service. Police and fire employees are eligible for normal retirement at age 55 with 5 years of service or early retirement at age 50 with 5 years of service. Retirees who elect to participate must pay 100% of the required premium in effect for the current plan year or any subsequent year at the premium rates in effect at that time. Since the retirees pay a premium for each year, the City's share of any premium cost is determined on the basis of a blended rate or implicit rate subsidy calculation. The City's total liability of \$1,158,519 was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2022 and rolled forward to June 30, 2023. There have been no significant changes between the valuation date and fiscal year end. For more details on OPEB see Note 9 – Post Retirement Health Care Benefits in *Appendix B*.

### **Risk Management**

Significant losses are covered by participation in three public entity risk pools described below. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts did not exceed insurance coverage for the three years ended June 30, 2023.

In August 1986, the City joined an association of County municipalities called St. Louis Area Insurance Trust (“SLAIT”). SLAIT administers an insurance plan which provides coverage for workers' compensation insurance for the municipalities. The premiums paid to SLAIT by the municipalities are used to form a reserve for paying claims. This reserve insures the City for workers' compensation claims up to \$1,000,000 and provides reinsurance for claims between \$1,000,000 and \$5,000,000. The City's premium payment was \$437,434 for the year ended June 30, 2023.

SLAIT also administers an insurance plan which provides \$2,000,000 of general liability and automobile liability coverage for the municipalities. The premiums paid to SLAIT are used to form a reserve for paying claims. The City's premium payment was \$116,324 for the year ended June 30, 2023.

The City also participates in a health insurance program for municipalities that is administered by SLAIT. The premiums paid to SLAIT are used to form a reserve for paying claims. The City's premium payments totaled \$1,164,481 for the year ended June 30, 2023. For more information, see Note 7 – Insurance Programs in *Appendix B*.

## **Municipal Utilities and Services**

The City provides a full range of services associated with municipalities of similar size and type, including police, fire protection and emergency medical services, the construction and maintenance of streets and infrastructure, parks and recreational activities. These services are financed from revenues of the City. Missouri-American Water Company provides water service to the City, The Metropolitan St. Louis Sewer District provides sewer service to the City and Republic Services contracts with the City for solid waste collection services. AmerenUE provides electricity and Spire Gas provides natural gas to the City.

## **Public Safety**

The City maintains its own police department. The police department is comprised of 33 sworn officers and 2 civilian employees. The department participates in a community-oriented policing program and also has an officer assigned to juvenile duties.

Fire protection and emergency medical services are provided by the Maplewood Fire Department (the “Department”). It covers 1.5 square miles, encompassing residential, commercial, light and heavy rail systems, as well as industrial response within the City. The Department provides mutual aide to surrounding communities and has an Insurance Service Office (“ISO”) rating of 2; ISO ratings range from 1 to 10, and 1 is the best rating.

The Department has 21 fire fighters trained through St. Louis County Fire Academy who are cross trained to provide emergency medical service. The majority of these personnel are paramedics who provide Advanced Life Support, the highest level of pre-hospital care available, to residents and surrounding communities.

The Department currently has 14 Rescue Specialists certified in multiple technical rescue disciplines including rope rescue, confined space rescue, trench rescue, swift water rescue, and structural collapse.

## **Communications**

Telecommunications services are provided by numerous telecommunications providers. Residents of the City are able to receive broadcast signals from all St. Louis radio and television stations. Local newspapers include the *St. Louis Post-Dispatch*.

## **Transportation**

The City is located approximately 1 mile from Interstate 44 and 2.5 miles from Interstate 64 (US Route 40). Regularly scheduled air passenger and freight service is available at St. Louis Lambert International Airport located approximately 15 miles northwest of the City. MetroLink, the commuter railroad that serves the St. Louis area, has 2 stations in the City.

## **Educational Institutions and Facilities**

The City is served by the Maplewood-Richmond Heights School District. The district is independent of the City and has its own officials, budgets, administrators and taxing powers. The district is currently assigned “accredited” status by the Missouri Department of Elementary and Secondary Education, the highest accreditation status given to Missouri school districts.

Post-secondary educational facilities located in the surrounding area include both public and private colleges and universities such as St. Louis Community College, the University of Missouri-St. Louis, Lindenwood University, Washington University in St. Louis, St. Louis University, Maryville University and Webster University.

## Medical and Health Facilities

SSM St. Mary's Health Center ("St. Mary's") is located near the City's corporate limits. St. Mary's is a two-time winner of Premier Healthcare Alliance's Premier Award for Quality and has earned The Joint Commission's Gold Seal of Approval for the Advanced Primary Heart Attack Center Certification. Centrally located in metro St. Louis, the 525-bed hospital has capabilities in heart attack care, high-risk pregnancies, fetal surgery, a chest pain center, advanced stroke care and imaging and outpatient services. As a teaching hospital, St. Mary's offers an independent, accredited internal medicine residency program and is the headquarters for Saint Louis University School of Medicine's Department of Obstetrics and Gynecology and its Family Practice residency programs. Also located in the surrounding area are Washington University Medical Center at Barnes-Jewish Hospital, St. Louis University Hospital, and Mercy Medical Center, as well as numerous doctor's offices, nursing facilities and other healthcare providers.

## Employment

The following table sets forth the total labor force, number of employed and unemployed workers in the City and, for comparative purposes, the unemployment rates for the City, the County, the State and the United States for the years 2020 through 2024:

City Labor Force				Unemployment Rates			
<u>Year</u>	<u>Employed</u>	<u>Unemployed</u>	<u>Total</u>	<u>City</u>	<u>County</u>	<u>State</u>	<u>United States</u>
2024 <sup>(1)</sup>	5,553	75	5,628	1.3%	3.2%	3.2%	3.5%
2023	5,352	69	5,421	1.3	3.0	3.0	3.6
2022	5,287	78	5,365	1.5	2.5	2.6	3.6
2021	5,120	128	5,248	2.4	4.2	4.2	5.3
2020	5,402	80	5,482	1.5	6.4	6.2	8.1

<sup>(1)</sup> As reported in April 2024; not an annualized figure.

Source: U.S. Department of Labor, Bureau of Labor Statistics.

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The following list sets forth the names and approximate employment of the top ten employers in the St. Louis Metropolitan Statistical Area as of December 2023:

<u>Employer</u>	<u>Type of Business</u>	<u>Employees</u>
BJC HealthCare	Health care	30,920
Washington University in St. Louis	Education	19,617
Walmart Inc.	Retail	17,500
Boeing Defense, Space & Security	Aerospace engineering and manufacturing	15,796
Mercy	Health care	15,084
SSM Health	Health care	14,226
Scott Air Force Base	Military	13,000
Schnuck Markets Inc.	Grocery retailer	8,768
McDonald's Corporation	Fast food	8,415
Archdiocese of St. Louis	Religious	7,000

Source: St. Louis Business Journal.

## Housing

The median value of owner-occupied housing units in the City, the County and the State are estimated to be as follows:

City	\$228,300
County	249,400
State	199,400

Source: United States Census Bureau, 2018-2022 American Community Survey 5-Year Estimates.

## Demographic Statistics

**Population.** According to the U.S. Census Bureau, the population patterns for the City, the County and the State have been as follows:

<u>Year</u>	<u>City</u>		<u>County</u>		<u>State</u>	
	<u>Population</u>	<u>Percentage Change</u>	<u>Population</u>	<u>Percentage Change</u>	<u>Population</u>	<u>Percentage Change</u>
2020	8,269	+2.7%	1,004,125	+0.5%	6,154,913	+2.8%
2010 <sup>(1)</sup>	8,046	-14.7	998,954	-1.7	5,988,927	+7.0
2000	9,228	-1.4	1,016,315	+2.3	5,595,211	+9.3
1990	9,962	-8.0	993,529	+2.0	5,117,073	+4.1
1980	10,960	N/A	973,896	N/A	4,916,686	N/A

<sup>(1)</sup> The decline in population in the City was largely attributable to commercial development that eliminated a significant number of residential units.

Source: United States Census Bureau; Decennial Census.

The following table sets forth the population by age categories for the City, the County and the State:

<u>Age</u>	<u>City</u>	<u>County</u>	<u>State</u>
Under 5 years	446	57,011	360,175
5-19 years	1,292	187,729	1,180,009
20-24 years	610	61,772	415,129
25-44 years	3,121	251,382	1,583,002
45-64 years	2,040	257,522	1,553,624
65 and over	696	184,287	1,062,483
Median Age	33.5	40.2	38.8

Source: United States Census Bureau, 2018-2022 American Community Survey 5-Year Estimates.

**Other Statistics.** The following table presents median family income for the City, the County and the State:

	<u>Median Family Income</u>
City	\$ 88,684
County	104,371
State	84,745

Source: United States Census Bureau, 2018-2022 American Community Survey 5-Year Estimates.

The following table presents per capita personal income<sup>(1)</sup> for the County and the State for the years 2018 through 2022, the latest date for which such information is available:

<u>Year</u>	<u>County Per Capita Personal Income</u>	<u>State Per Capita Personal Income</u>
2022	\$93,405	\$57,818
2021	87,474	56,073
2020	78,750	52,095
2019	71,970	48,401
2018	69,917	46,680

<sup>(1)</sup> **“Per Capita Personal Income”** is the annual total personal income of residents divided by the resident population as of July 1. **“Personal Income”** is the sum of net earnings by place of residence, rental income of persons, personal dividend income, personal interest income, and transfer payments. **“Net Earnings”** is earnings by place of work - the sum of wage and salary disbursements (payrolls), other labor income, and proprietors’ income - less personal contributions for social insurance, plus an adjustment to convert earnings by place of work to a place-of-residence basis. Personal Income is measured before the deduction of personal income taxes and other personal taxes and is reported in current dollars (no adjustment is made for price changes).

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

## FINANCIAL INFORMATION CONCERNING THE CITY

### Accounting, Budgeting and Auditing Procedures

The financial statements of the City have been prepared in conformity with generally accepted accounting principles, as applied to government units. GASB is the accepted standard-setting body for

establishing governmental accounting and financial reporting principles. The more significant accounting policies of the City are described below.

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

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 measurable and 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 revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments, are recorded only when payment is due.

***Fund Accounting.*** The fund financial statements of the City are organized on the basis of funds, each of which is considered a separate fiscal and accounting entity with self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balance, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types are used by the City:

***Governmental Fund Types.*** Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position rather than upon net income. The following are the City's major governmental funds:

***General Fund*** – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

***Park and Stormwater Fund*** – The Park and Stormwater Fund is used to account for a ½ cent sales tax that was created by voter approval. The uses of the funds from this tax are restricted to parks and recreation operations and improvements and storm water infrastructure improvements.

***Fire Sales Tax Fund*** – The ¼ Cent Fire Sales Tax Fund is used to account for sales tax monies that was created by voter approval for the purpose of providing additional funding to the fire department.

***Solid Waste Disposal Fund*** – The Solid Waste Disposal Fund was created in April 2004 by voter approval. The tax must be used for the purpose of funding residential trash collection for single family, duplexes, triplexes, and four family residences.

***Capital Improvement Fund*** – The ½ Cent Capital Improvement Fund is used to account for a sales tax levy and grants restricted for funding City capital improvements.

***Prop P Fund*** – The Prop P Fund is used to account for the accumulation of sales taxes which must be used for public safety expenditures.

*Public Safety Pension Tax Fund* – The Public Safety Pension Tax Fund is used to account for a separate property tax levied to provide pension benefits to individuals who provide public safety services to the City.

The other governmental funds of the City are considered non-major. They are special revenue funds which account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, debt service funds which are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs and a capital projects fund used to account for financial resources to be used for the acquisition or construction related to a municipal firehouse and related facilities.

The City also reports the following fund types:

*Investment Trust Fund* – The investment trust fund accounts for deposits, withdrawals, and earnings of the local government investment trust fund.

*Custodial Fund* – The custodial fund accounts for monies held for court bonds.

**Budgetary Information.** The City follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed operating expenditures, capital expenditures and the means of financing them.
2. Public hearings are conducted to obtain comments from all interested parties.
3. The budget is formally adopted on or before the last day of the current fiscal year.
4. The City Manager is authorized to transfer budgeted amounts within any department. However, any transfers between departments, between funds or any alteration of the total expenditures of any fund must be approved by the City Council.
5. Expenditures may not legally exceed budgeted appropriations at the department level, unless the City Manager first certifies that there is sufficient unencumbered balance to cover the claim or meet the obligation. The legal level of budgetary control is at the fund level.

## **The General Fund**

In accordance with established accounting procedures of governmental units, the City records its financial transactions under various funds. The largest is the General Fund, from which all general operating expenses are paid and to which taxes and all other revenues not specifically allocated by law or contractual agreement to other funds are deposited. The City's Annual Comprehensive Financial Report for the fiscal year ended June 30, 2023 is included in this Official Statement as **Appendix B**. Copies of prior fiscal year's audits and financial reports are on file with the City. The table on the following page sets forth the revenues, expenditures and fund balances for the City's General Fund for the last four fiscal years.

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**SUMMARY OF OPERATIONS  
FISCAL YEARS ENDED JUNE 30**

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>REVENUES</b>				
Taxes	\$6,940,327	\$6,769,986	\$7,439,801	\$ 7,991,333
Licenses and Permits	870,881	1,385,956	929,112	1,028,875
Fines and Court Costs	270,765	99,866	152,741	123,457
Intergovernmental <sup>(1)</sup>	37,978	67,478	40,912	1,697,272
Interest Income	29,193	5,745	5,858	12,331
Charges for Services	24,283	7,678	3,073	8,696
Miscellaneous <sup>(2)</sup>	<u>123,345</u>	<u>736,953</u>	<u>158,395</u>	<u>98,651</u>
Total Revenues	<u>\$8,296,772</u>	<u>\$9,073,662</u>	<u>\$8,729,892</u>	<u>\$10,960,615</u>
<b>EXPENDITURES</b>				
Current:				
General Governmental	\$1,784,665	\$1,863,915	\$2,336,862	\$2,387,118
Public Safety <sup>(3)</sup>	5,659,411	5,497,194	5,329,683	0
Public Works	1,568,592	1,248,652	1,072,883	1,349,910
Community Development	-	0	0	364
Capital Outlay	<u>29,555</u>	<u>0</u>	<u>3,800</u>	<u>251,690</u>
Total Expenditures	<u>\$9,042,223</u>	<u>\$8,609,761</u>	<u>\$8,743,228</u>	<u>\$3,989,082</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ (745,451)	\$ 463,901	\$ (13,336)	\$6,971,533
<b>OTHER FINANCING SOURCES (USES) <sup>(4)</sup></b>	<u>-</u>	<u>-</u>	<u>(239,250)</u>	<u>(4,544,052)</u>
<b>NET CHANGE IN FUND BALANCES</b>	\$ (745,451)	\$ 463,901	\$ (252,586)	\$2,427,481
<b>FUND BALANCE -- BEGINNING OF YEAR<sup>(5)</sup></b>	<u>\$6,062,297</u>	<u>\$5,316,846</u>	<u>\$6,382,447</u>	<u>\$6,129,861</u>
<b>FUND BALANCE -- END OF YEAR<sup>(5)</sup></b>	<u>\$5,316,846</u>	<u>\$5,780,747</u>	<u>\$6,129,861</u>	<u>\$8,557,342</u>

<sup>(1)</sup> Increase in Intergovernmental revenue in Fiscal Year 2023 was primarily attributable to the City's receipt of \$1,632,848 in American Rescue Plan Act ("ARPA") funds related to COVID-19.

<sup>(2)</sup> Increase in Miscellaneous revenue in Fiscal Year 2021 was primarily attributable to the City's receipt of \$553,331 in Coronavirus Aid, Relief, and Economic Security ("CARES") Act funds related to COVID-19.

<sup>(3)</sup> Beginning in Fiscal Year 2023, public safety funds were no longer accounted for in the General Fund and were allocated to the Prop P Fund and the Fire Sales Tax Fund.

<sup>(4)</sup> In Fiscal Year 2022, \$239,250 was transferred from the General Fund to the Firehouse Bond Fund. Other Financing Uses in Fiscal Year 2023 included a transfer of \$1,009,233 from the General Fund to the Fire Sales Tax Fund and a transfer of \$3,578,422 from the General Fund to the Proposition P Fund to cover the additional costs of public safety not covered by the taxes within those two funds. Other Financing Sources in Fiscal Year 2023 include proceeds of insurance.

<sup>(5)</sup> The difference between the ending fund balance in Fiscal Year 2021 and beginning fund balance in Fiscal Year 2022 is due to a prior period adjustment of \$601,700. The adjustment was required to show the proper accrual of sales taxes.

Source: City's Annual Comprehensive Financial Reports for the fiscal years ended June 30, 2020 - 2023.

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## Sources of Revenue

The City finances its general operations through taxes and other sources. The estimated sources of revenue for the fiscal year ended June 30, 2024 are shown below:

<u>Source</u>	<u>Amount</u>	<u>Percent of Total</u>
Taxes		
Sales	\$4,770,000	48.99%
Property	994,900	10.22
Utility	<u>2,120,000</u>	<u>21.77</u>
Total Taxes	\$7,884,900	80.99%
Licenses and Permits	880,215	9.04
Fines and Court Costs	130,000	1.34
Intergovernmental	695,767	7.15
Charges for Services	3,700	0.04
Miscellaneous	<u>141,474</u>	<u>1.45</u>
Total	<u>\$9,736,056</u>	<u>100.00%</u>

Source: City's unaudited financial statements for fiscal year ended June 30, 2024.

## Sales Tax

The sales tax receipts for general purposes are from a 1 $\frac{1}{4}$ % City sales tax. The following table shows the sales tax receipts of the City based on the 1 $\frac{1}{4}$ % sales tax described above for the fiscal years listed:

<u>Year</u>	<u>Sales Tax</u>
2023	\$4,434,668
2022	4,296,785
2021	3,245,627
2020	3,252,431
2019	3,281,081

In the County, local sales taxes are collected by the State of Missouri and remitted to the County for distribution. Within the County, some cities are “pool” cities and some cities are “point-of-sale” cities. Maplewood is a point-of-sale city. Pursuant to the Missouri Revised Statutes, 12% of the City’s 1 $\frac{1}{4}$ % general sales tax is contributed to the pool. Under a complicated formula, a portion of the 1% general sales tax is contributed to the pool and varies from city to city depending upon per capita sales tax for the city compared to the per capita countywide average. Point-of-sale cities receive the balance of sales tax revenues generated within their borders. In addition to the general sales tax, subject to voter approval, cities in the County may impose a 1 $\frac{1}{2}$ % sales tax for each of the following purposes: capital improvements, parks and storm water, fire protection and economic development. The City levies all or a portion of each of these taxes except for economic development.

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### **Capital Improvement Sales Tax**

In 1994, voters approved a  $\frac{1}{2}\%$  capital improvement sales tax. By statute the tax may be used only for capital improvements. The following table shows the total capital improvement sales tax receipts of the City for the fiscal years listed:

<u>Year</u>	<u>Sales Tax</u>
2023	\$1,649,080
2022	1,595,215
2021	1,462,404
2020	1,418,711
2019	1,412,060

### **Park and Storm Water Sales Tax**

In 1997, voters approved a  $\frac{1}{2}\%$  sales tax for park and storm water projects. The tax is a point-of-sale tax with 15% being contributed to the County's capital improvement sales tax pool. By statute, this tax may be used solely for capital and operating expenses for parks and for storm water infrastructure projects. The following table shows the total park and storm water sales tax receipts of the City for the fiscal years listed:

<u>Year</u>	<u>Sales Tax</u>
2023	\$1,724,031
2022	1,669,413
2021	1,469,085
2020	1,498,661
2019	1,511,311

### **Fire Protection Sales Tax**

In 2003, voters approved a  $\frac{1}{4}\%$  sales tax for fire protection. By statute, this tax may be used solely for funding capital and operating expenses relating to the fire department. In 2020, voters approved an additional  $\frac{1}{4}\%$  sales tax for fire protection. Collection of this tax began in the second quarter of 2021. The following table shows the fire protection sales tax receipts of the City for the fiscal years listed:

<u>Year</u>	<u>Sales Tax</u>
2023	\$1,719,494
2022	1,653,771
2021	855,586
2020	749,330
2019	755,655

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## DEBT STRUCTURE OF THE CITY

### Legal Debt Capacity

Article VI, Sections 26(b) and 26(c) of the Constitution of Missouri limits the net outstanding amount of authorized general obligation bonds for a city to 10 percent of the assessed valuation of the city. Article VI, Sections 26(d) and 26(e), however, provide that a city may, with the required voter approval, issue general obligation bonds in an amount not to exceed an additional 10 percent of assessed valuation for the purpose of acquiring rights-of-way; constructing, extending and improving streets and avenues; constructing, extending and improving sanitary or storm sewer systems; or purchasing or constructing waterworks or electric light plants; provided that the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation. The legal debt margin of the City based upon the 2023 assessed valuation is calculated as follows:

2023 Assessed Valuation	\$263,880,651
Debt Limit (20% of Assessed Valuation)	52,776,130
Less: General Obligation Bonds Outstanding <sup>(1)</sup>	<u>9,280,000*</u>
Legal Debt Margin	<u><u>\$43,496,130*</u></u>

<sup>(1)</sup> Includes the Bonds.

### Outstanding Indebtedness

Following the issuance of the Bonds, the City will have the following series of general obligation bonds outstanding:

<u>Name of Bonds</u>	<u>Stated Maturity</u>	<u>Principal Amount Outstanding</u>
General Obligation Bonds, Series 2015	March 1, 2034	\$3,280,000
The Bonds	March 1, 2044*	<u>6,000,000*</u>
Total		<u><u>\$9,280,000*</u></u>

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\* Preliminary; subject to change.

## Debt Service Requirements

The following table sets forth the debt service requirements on all of the outstanding general obligation indebtedness of the City as of the date of this Official Statement:

Fiscal Year Ending June 30	<u>Series 2024 Bonds</u>			
	<u>Outstanding Bonds<sup>(1)</sup></u>	<u>Principal*</u>	<u>Interest</u>	<u>Total</u>
2025	\$290,000	\$170,000		
2026	300,000	40,000		
2027	305,000	45,000		
2028	315,000	40,000		
2029	325,000	45,000		
2030	335,000	45,000		
2031	345,000	50,000		
2032	355,000	50,000		
2033	365,000	55,000		
2034	345,000	90,000		
2035	-	445,000		
2036	-	465,000		
2037	-	485,000		
2038	-	505,000		
2039	-	525,000		
2040	-	545,000		
2041	-	565,000		
2042	-	590,000		
2043	-	610,000		
2044	-	635,000		
<b>TOTAL</b>	<b><u>\$3,280,000</u></b>	<b><u>\$6,000,000*</u></b>		

<sup>(1)</sup> Includes the City's outstanding General Obligation Bonds, Series 2015.

## Overlapping General Obligation Indebtedness

The following table sets forth the overlapping general obligation indebtedness of political subdivisions with boundaries overlapping the City that will be outstanding on August 1, 2024, and the percent attributable to the City. The table was compiled from information furnished by the jurisdictions responsible for the debt, and the City has not independently verified the accuracy or completeness of such information. Furthermore, political subdivisions may have ongoing programs requiring the issuance of substantial additional bonds, the amounts of which cannot be determined at this time.

*[Remainder of Page Intentionally Left Blank.]*

\* Preliminary; subject to change.

<u>Taxing Jurisdiction</u>	<u>Outstanding General Obligation Indebtedness</u>	<u>Percent Applicable to City</u>	<u>Amount Applicable to City</u>
St. Louis County <sup>(1)</sup>	\$54,945,000	0.76%	\$ 416,834
Maplewood-Richmond Heights School District	41,535,000	56.08	23,294,285
Municipal Library District of Maplewood	<u>3,000,000</u>	98.78	<u>2,963,352</u>
Totals	<u>\$99,480,000</u>		<u>\$26,674,472</u>

<sup>(1)</sup> Overlapping bonded indebtedness excludes neighborhood improvement district general obligation bonds which are paid from special assessments.

Source: St. Louis County Department of Revenue, Taxing jurisdictions' records and Municipal Securities Rulemaking Board (EMMA).

### Debt Ratios and Related Information

Population:	8,041
Assessed Valuation (2023):	\$263,880,651
Estimated Actual Value (2023):	\$1,110,402,663
Outstanding Direct General Obligation Debt <sup>(1)</sup> :	\$9,280,000*
Per Capita Direct General Obligation Debt:	\$1,154.09*
Ratio of Direct General Obligation Debt to Assessed Valuation:	3.52%*
Ratio of Direct General Obligation Debt to Estimated Actual Value:	0.84%*
Overlapping General Obligation Debt <sup>(2)</sup> :	\$26,674,472
Direct and Overlapping General Obligation Debt <sup>(1)</sup> :	\$35,954,472*
Per Capita Direct and Overlapping General Obligation Debt:	\$4,471.39*
Ratio of Direct and Overlapping General Obligation Debt to Assessed Valuation:	13.63%*
Ratio of Direct and Overlapping General Obligation Debt to Estimated Actual Valuation:	3.24%*

<sup>(1)</sup> Includes the Bonds.

<sup>(2)</sup> For further details see the caption **"DEBT STRUCTURE OF THE CITY – Overlapping General Obligation Indebtedness."**

Source: St. Louis County Department of Revenue; U.S. Census Bureau Estimates.

### Annual Appropriation Obligations

Lease or other obligations secured by annually appropriated funds do not constitute an indebtedness for the purposes of any Missouri statutory or constitutional debt limit. Such obligations are payable solely from annually appropriated funds of a governmental body available therefor and neither taxes nor a specific source of revenue can be pledged to make payments on such obligations. Any increase in taxes required to generate sufficient funds with which to make payments on such obligations are subject to voter approval.

The City has from time to time entered into, and in the future may enter into, leases or other annual appropriation agreements. During 2017, the City entered into a Lease Purchase Agreement in the amount of \$645,695 to finance energy efficiency improvements to the City's facilities. The Lease Purchase Agreement bears interest at 2.51% and matures on December 28, 2025. Rental payments equal to the principal and interest of \$198,370 are made annually throughout the life of the lease.

During 2020, the City entered into a Master Tax-Exempt Lease Purchase Agreement in the amount of \$1,099,999 to finance a street sweeper and fire trucks. The Master Tax-Exempt Lease Purchase Agreement bears interest at 2.276% and matures on January 17, 2026. Annual payments are \$73,814.

\* Preliminary; subject to change.

## Future Debt

The City is planning to enter into a lease purchase agreement in the Summer 2025 in the approximate amount of \$1,000,000 to finance a new fire truck. Other than this lease financing, the City is not currently anticipating any future borrowings.

## History of Debt Payment

The City has never defaulted on any indebtedness.

## PROPERTY TAX INFORMATION

### Property Valuations

**Assessment Procedure.** All taxable real and personal property within the City is assessed by the St. Louis County Assessor. Missouri law requires that personal property be assessed at 33-1/3% of true value (except for a few subclasses of minimal value that are assessed at a lower percentage) and that real property be assessed at the following percentages of true value:

Residential real property .....	19%
Agricultural and horticultural real property .....	12%
Utility, industrial, commercial, railroad and all other real property .....	32%

On January 1 in every odd-numbered year, each County Assessor must adjust the assessed valuation of all real property located within the county in accordance with a two-year assessment and equalization maintenance plan approved by the State Tax Commission.

The County Assessor is responsible for preparing the tax roll each year and for submitting the tax roll to the Board of Equalization. The County Board of Equalization has the authority to adjust and equalize the values of individual properties appearing on the tax rolls.

*[Remainder of Page Intentionally Left Blank.]*

**Current Assessed Valuation.** The following table shows the total assessed valuation and the estimated actual valuation, by category, of all taxable tangible property situated in the City according to the assessment for December 31, 2023, as adjusted by the Board of Equalization, including state assessed railroad and utility property:

<u>Category</u>	<u>Assessed Valuation</u>	<u>Assessment Rate</u>	<u>Estimated Actual Valuation</u>
Real estate:			
Residential	\$ 135,532,390	19%	\$ 713,328,368
Commercial <sup>(1)</sup>	93,539,140	32	292,309,813
Agricultural	0	12	0
State Assessed Railroad and Utility	<u>2,696,953</u>	32	<u>8,427,978</u>
Sub-Total	\$231,768,483		\$1,014,066,159
Personal property			
Regular <sup>(1)</sup>	\$ 31,629,630	33-1/3 <sup>(2)</sup>	\$ 94,888,890
State Assessed Railroad and Utility	<u>482,538</u>	33-1/3 <sup>(2)</sup>	<u>1,447,614</u>
Sub-Total	32,112,168		\$ 96,336,504
<b>TOTAL</b>	<b><u>\$263,880,651</u></b>		<b><u>\$1,110,402,663</u></b>

<sup>(1)</sup> Includes assessed valuation for Locally Assessed Railroad & Utilities.

<sup>(2)</sup> Assumes all personal property is assessed at 33-1/3%; because certain subclasses of tangible personal property are assessed at less than 33-1/3%, the estimated actual valuation for personal property would likely be greater than that shown above. See the caption “**PROPERTY TAX INFORMATION - Property Valuations - Assessment Procedure**” herein.

Source: St. Louis County Department of Revenue.

**History of Property Valuations.** The total assessed valuation of all taxable tangible property situated in the City, including state and locally assessed railroad and utility property according to the assessments of December 31 in the years 2019 through 2023:

<u>Year</u>	<u>Real Estate Residential</u>	<u>Real Estate Commercial</u>	<u>State Assessed</u>	<u>Personal Property</u>	<u>Less TIF Valuation</u>	<u>Total Valuation Excluding TIF</u>
2023	\$135,532,390	\$93,539,140	\$2,696,953	\$32,112,168	\$(10,851,110)	\$253,029,541
2022	113,246,600	79,499,300	2,562,851	28,837,971	(9,143,270)	215,003,452
2021	112,745,170	76,873,240	2,496,230	23,263,925	(9,527,070)	205,851,495
2020	102,246,420	79,936,220	2,458,018	22,200,689	(10,133,150)	196,708,197
2019	101,886,260	80,931,820	2,350,521	22,679,591	(10,127,580)	197,720,612

Source: St. Louis County Department of Revenue.

## Property Tax Levies and Collections

**Tax Collection Procedure.** Property taxes are levied and collected for the City by the County. The City must fix its ad valorem property tax rates and certify them to the County Clerk not later than October 1 for entry in the tax books.

The County Clerk receives the county tax books from the County Assessor, which sets forth the assessments of real and personal property. The County Clerk enters the tax rates certified to him by the local taxing bodies in the tax books and assesses such rates against all taxable property in the City as shown in the books. The County Clerk forwards the tax books by October 31 to the County Collector, who is charged with



levying and collecting taxes as shown therein. The County Collector extends the taxes on the tax rolls and issues the tax statements in early December. Taxes are due by December 31 and become delinquent if not paid to the County Collector at that time. All tracts of land and city lots on which delinquent taxes are due are charged a penalty of eighteen percent of each year's delinquency. All lands and lots on which taxes are delinquent and unpaid are subject to sale at public auction in August of each year.

The County Collector is required to make disbursements of collected taxes to the City each month. Because of the tax collection procedure described above, the City will receive the bulk of its moneys from local property taxes in the months of December, January and February.

### **Tax Rates**

Political subdivisions in the County must establish separate tax rates for residential, commercial, agricultural and personal property, except for the tax rate for payment of general obligation bonds. The purpose of the law is to help reduce the property tax burden on homeowners in areas where residential assessments are increasing at a faster rate than commercial assessments. The following table shows the tax rate for 2023 based on the assessment categories.

	<u>Residential</u>	<u>Commercial</u>	<u>Personal</u>
General	\$0.1180	\$0.5000	\$0.5670
Pension Fund	0.2670	0.4130	0.4450
Solid Waste	0.2240	0.2580	0.3180
Debt Service	<u>0.2800</u>	<u>0.2800</u>	<u>0.2800</u>
Total	<u>\$0.8890</u>	<u>\$1.4510</u>	<u>\$1.6100</u>

Source: Missouri State Auditor.

The following table shows blended tax rates for the tax years listed.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General	\$0.3201	\$0.3214	\$0.3211	\$0.3305	\$0.3023
Solid Waste Landfill	0.2446	0.2452	0.2422	0.2492	0.2418
Pension Fund	0.3587	0.3598	0.3596	0.3697	0.3383
Debt Service	<u>0.3720</u>	<u>0.2610</u>	<u>0.2260</u>	<u>0.2010</u>	<u>0.2800</u>
Total	<u>\$1.2954</u>	<u>\$1.1874</u>	<u>\$1.1489</u>	<u>\$1.1504</u>	<u>\$1.1624</u>

Source: Missouri State Auditor.

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## Tax Levies and Collection

Billing and collection of property taxes are performed by the County. The following table shows information regarding tax collections for the City's past five fiscal years.

<u>Fiscal Year</u>	<u>Total Taxes Levied</u>	<u>Current Taxes</u>		<u>Current and Back Taxes</u>	
		<u>Collected<sup>(1)</sup></u>	<u>% Collected</u>	<u>Collected</u>	<u>% Collected<sup>(2)</sup></u>
2023	\$2,485,647	\$2,425,965	97.60%	\$2,490,090	100.18%
2022	2,359,096	2,346,070	99.45	2,369,466	100.44
2021	2,331,310	2,238,758	96.03	2,288,033	98.14
2020	2,481,148	2,244,747	90.47	2,329,628	93.89
2019	2,119,836	2,028,948	95.71	2,024,334	95.49

<sup>(1)</sup> Represents amounts collected within the fiscal year of the levy.

<sup>(2)</sup> Back taxes are shown in the year payment is actually received, which may cause the percent collected of current and back taxes to exceed 100%.

Source: St. Louis County Collector; City.

## Major Property Taxpayers

The ten largest property taxpayers in the City according to their 2023 assessed valuations are listed below:

<u>Name</u>	<u>Assessed Valuation</u>	<u>Percent of Total Assessed Value</u>
1. Ramco Gershenson Properties LP	\$ 7,203,270	2.73%
2. Sunquad LLLP	6,431,770	2.44
3. Autohaus West Inc.	6,022,570	2.28
4. Wal-Mart Real Estate Business Trust	5,214,300	1.98
5. Sunquad LP	3,716,940	1.41
6. THF Maplewood South Development LLC	3,254,430	1.23
7. Sam's Real Estate Business Trust	3,086,270	1.17
8. Indigo Properties STL LLC	2,850,750	1.08
9. Sunco II LLC	2,360,770	0.89
10. THF Maplewood Outparcel Development LLC	<u>2,334,970</u>	<u>0.88</u>
Total	<u>\$42,476,040</u>	<u>16.10%</u>

Source: St. Louis County Department of Revenue.

## Tax Abatement and Tax Increment Financing

Under Missouri law, tax abatement is available for redevelopers of areas determined by the governing body of a municipality to be "blighted." The Land Clearance for Redevelopment Authority Law authorizes ten-year tax abatement pursuant to Sections 99.700 to 99.715, Revised Statutes of Missouri. Redevelopment corporations formed pursuant to Chapter 353, Revised Statutes of Missouri, may seek real property tax abatement for up to 25 years. In addition, the Industrial Development Corporations Law, Chapter 100, Revised Statutes of Missouri, authorizes real and personal property tax abatement for industrial development and other commercial projects.

The Real Property Tax Increment Allocation Redevelopment Act (the “Act”), Sections 99.800 to 99.865, Revised Statutes of Missouri, makes available tax increment financing for redevelopment projects in certain areas determined by the governing body of a municipality or county to be a “blighted area,” “conservation area” or “economic development area,” each as defined in such statute.

Neither tax abatement nor tax increment financing diminishes the amount of property tax revenues currently collected by the City in an affected area, but instead acts to freeze such revenues at current levels and deprives the City and other taxing districts of future increases (in whole or in part, depending on the terms of the transaction) in ad valorem property tax revenues that otherwise would have resulted from increases in assessed valuation in such areas until the tax increment financing obligations issued are repaid or the tax abatement period terminates.

The City has several Tax Increment Financing (“TIF”) Areas that were established pursuant to the Act to provide a funding mechanism to promote and enhance redevelopment of specific areas of the City. Pursuant to the Act, a city may pay for redevelopment project costs (as defined by the Act) over a period not longer than twenty-three years from the date in which the Tax Increment Financing Area is established by ordinance. When tax increment financing is adopted for a redevelopment area, the assessed value of real property in such redevelopment area is frozen for tax purposes at the current base level prior to the construction of the improvements. The owners of the property continue to pay property taxes at the base level. As the property is improved, the assessed value of the real property in such redevelopment area should increase above the base level. By applying the tax rate of all taxing districts having taxing power within the redevelopment area to the increase in assessed valuation of the improved property over the base level, a “tax increment” is produced. The tax increments, referred to as “payments in lieu of taxes,” are paid by the owners of property in the same manner as regular property taxes. The payments in lieu of taxes are transferred by the collecting agency to the treasurer of the city and deposited in a “special allocation fund”.

In addition, fifty percent (50%) of the total additional revenue from taxes which are imposed by a city or other taxing district and which are generated by economic activities in the redevelopment area over the base amount (the amount in the calendar year prior to the establishment of the TIF Area) of such taxes generated by economic activities within the redevelopment area, are deposited in the special allocation fund.

Monies in the special allocation fund may be used for payment of redevelopment project costs or for payment of principal and interest on obligations issued to finance such costs.

The City’s outstanding TIF obligations are described in Note 4 to the financial statements included as *Appendix B* to this Official Statement. All of the City’s TIF bonds and notes are payable from payments in lieu of taxes attributable to the increase in assessed value of real property in the project area and economic activity taxes collected by the TIF District special revenue funds.

\* \* \*

**APPENDIX B**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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# **CITY OF MAPLEWOOD, MISSOURI**

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FISCAL YEAR ENDED JUNE 30, 2023**

### **SUBMITTED BY:**

Alexis Miller, Finance Director

# CITY OF MAPLEWOOD, MISSOURI

## CONTENTS

	PAGE
INTRODUCTORY SECTION:	
Principal City Officials	i
Organization Chart	ii
Certificate Of Achievement	iii
Letter Of Transmittal	iv
FINANCIAL SECTION:	
INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
Statement Of Net Position	17
Statement Of Activities	18
Balance Sheet - Governmental Funds	19
Reconciliation Of The Balance Sheet	
Governmental Funds To The Statement Of Net Position	20
Statement Of Activities - All Governmental Fund Types	21
Reconciliation Of The Statement Of Revenues, Expenditures	
And Changes In Fund Balances Of Governmental	
Funds To The Statement Activities	22
Statement Of Fiduciary Net Position	23
Statement Of Changes In Fiduciary Net Position	24
Notes To Financial Statements	25
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedule Of Changes In Net Pension Liability and Related Ratios	56
Schedule of Actuarially Determined Contribution and Schedule	
Of Annual Dollar-Weighted Rate of Return	57
Schedule of Changes In Other Post Employment Benefit Liability	58
Budgetary Comparison Schedule - General Fund	59
Budgetary Comparison Schedule - Parks And Stormwater Fund	60
Budgetary Comparison Schedule - Solid Waste Disposal Fund	61
Budgetary Comparison Schedule - Fire Sales Tax Fund	62
Budgetary Comparison Schedule - Prop P Fund	63
Notes To Required Supplementary Information	64

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# CITY OF MAPLEWOOD, MISSOURI

## CONTENTS

-continued-

	PAGE
SUPPLEMENTAL INFORMATION:	
Combining Balance Sheet - Non Major Governmental Funds	65
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances - Non Major Governmental Funds	66
Budgetary Comparison Schedule - Capital Improvement Fund	67
Budgetary Comparison Schedule – Sewer Lateral Fund	68
Budgetary Comparison Schedule – Forfeiture Fund	69
Budgetary Comparison Schedule – Special Business District	70
Budgetary Comparison Schedule – Cambridge TIF Fund	71
Budgetary Comparison Schedule – Deer Creek Center TIF Fund	72
Budgetary Comparison Schedule – Hanley Road Special Allocation Fund	73
Budgetary Comparison Schedule – Firehouse Bond Fund	74
STATISTICAL SECTION:	
Net Position By Component	75
Changes In Net Position	76
Program Revenues By Function/Program	77
Fund Balances, Governmental Funds	78
Changes In Fund Balances, Governmental Funds	79
Tax Revenues By Source, Governmental Funds	80
Assessed And Estimated Actual Value Of Taxable Property	81
Property Tax Rates - Direct And All Overlapping Governments	82
Principal Property Tax Payers	83
Property Tax Levies And Collections	84
Ratios Of Net Outstanding Debt By Type	85
Ratios of General Bonded Debt Outstanding and Legal Debt Margin	86
Direct And Overlapping Debt	87
Pledged Revenue Coverage	88
Demographics And Economic Statistics	89
Principal Employers	90
Full-time Equivalent City Government Employees By Functions/Program	91
Operating Indicators by Function/Program	92
Capital Assets Statistics By Function/Program	93



## **INTRODUCTORY SECTION**

**CITY OF MAPLEWOOD, MISSOURI**  
**MAPLEWOOD CITY OFFICIALS**  
**JUNE 30, 2023**

Elected Officials

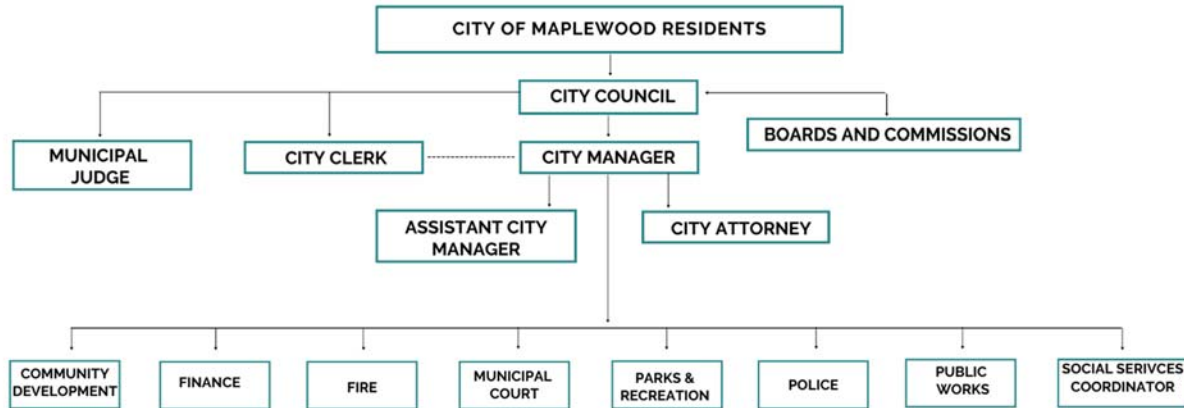
Mayor	Nikylan Knapper
Councilmembers, Ward 1 Matt Coriell	Krista Garcia
Councilmembers, Ward 2	Eric Page Chasity Mattox
Councilmembers, Ward 3	Shawn Faulkingham Nicholas Homa

Administrative Staff

Interim City Manager/Police Chief	Matthew Nighbor
Director of Public Works/Asst. City Manager	Anthony Traxler
Director of Finance	Alexis Miller
Director of Community Development	Laura Miller
Fire Chief	Pete Marsac
Director of Parks and Recreation	Molly Curcuru
City Attorney	Jacqueline Graves
City Prosecutor	Jacqueline Graves
Municipal Judge	Aryka Moore
Court Clerk	Ruth Rask

# ORGANIZATIONAL CHART

CITY OF MAPLEWOOD, MO





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Maplewood  
Missouri**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morill*

Executive Director/CEO

---

*City  
of Maplewood*



December 8, 2023

Honorable Mayor, Members of the City Council and Citizens of the  
City of Maplewood, Missouri

The Annual Comprehensive Financial Report of the City of Maplewood, Missouri for the fiscal year ending June 30, 2023, is submitted herewith. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the management of the City. The City maintains an adequate system of internal control to facilitate the fair presentation of the financial statements, supporting schedules and statistical tables in this annual financial report. To the best of our knowledge and belief the enclosed data is accurate in all material respects and is reported in a manner designed to fairly present the financial position and results of operations of the governmental activities and various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

This report is presented for the purpose of providing the Council, the Administration, and the citizens with a detailed and complete report of financial activity during the fiscal year ending June 30, 2023.

The City's financial statements have been audited by Fick, Eggemeyer and Williamson, CPAs, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statement of the City of the year ended June 30, 2023 are free of material misstatements. The independent audit involved, examining on a test basis, evidence supporting the amount and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall basic financial statement presentation. Based upon the annual audit, the independent auditor concluded that there was reasonable basis for rendering an unmodified opinion. The City of Maplewood, Missouri's financial statements for the fiscal year ended June 30, 2023, are fairly presented in conformity with generally accepted accounting principles (GAAP). The independent auditors' 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 MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the Report of Independent Auditors.

## **Profile of the City**

The City of Maplewood is located in the south-central portion of the St. Louis metropolitan area in St. Louis County, Missouri, known as an "inner ring" suburb. We comprise 1.5 square miles, and are bordered by the City of St. Louis to the east, the Cities of Brentwood to the west, Webster Groves to the south, and Richmond Heights to the north. As of the 2020 census, the city had 8,260 residents, and are part of the Maplewood Richmond Heights School District. The City has a diverse population and has both, residential single-family, residential multi-family, and commercial properties.

Maplewood is a Charter City, or home rule city, incorporated under Chapter 82 of the Revised Statutes of the State of Missouri and is a City Manager form of government.

The Mayor is elected at large, and serves a three-year term. The City is made up of three wards, with two council people elected for each ward. Each council person serves a 3-year term. Each elected official can serve no more than three consecutive terms.

The City Manager is appointed by a majority vote of the council, and is responsible for the day-to-day management of the City. The City Manager enforces the policies set by the Mayor and Council, and is responsible for all personnel decisions.

The City provides a full range of services. These services include police, fire protection and emergency medical services, sanitation services, the construction and maintenance of streets and infrastructure, parks and recreational activities. In addition to general government activities, the governing body exercises, or has the ability to exercise, oversight of the Policemen's and Firemen's Retirement Fund (Pension Trust Fund); therefore, these activities are included in the reporting entity. However, the Maplewood Public Library, Industrial Development Authority (IDA), the Maplewood-Richmond Heights School District, Special School District of St. Louis County, St. Louis Community College, St. Louis School District and Bi-State Development Agency Transit System have not met the established criteria for inclusion in the reporting entity, and accordingly are excluded from this report.

The City of Maplewood provides its services through six major departments: Police, Fire, Public Works, and Executive, which houses the Community Development and Finance Departments. In each department, functions are divided into divisions, each of which is responsible for providing specialized services to Maplewood citizens. Overall coordination of all City activities and finances rests with the Executive Department, administered by the City Manager.

The annual budget process begins in January with a Budget Town Hall for all stakeholders to be educated in the process as well as to gain feedback on their priorities. Then, in February the City Council and the City Manager reviewing and creating strategic budget priorities for the upcoming Fiscal Year. Departments also begin analyzing their current budgets and determining future needs including the priorities as outlined by the Council and City Manager. Department Heads put together their expected costs for the coming fiscal year, and present them to the City Manager and City Council during publicly held work sessions. In late April the anticipated revenues are presented and compared to expected costs. Should there be an excess of expenses or revenues, the City Manager, Department Heads, and Council work together to determine their financial goals for the fiscal year. A final version of the budget with changes highlighted is presented to the City Council and stakeholders, and a public hearing is held. Once the Council approves the budget, it goes into effect on July 1.

## **LOCAL ECONOMY**

The City of Maplewood has a strong commercial tax base with three main shopping areas. During this year, the City continued to attract several new businesses while retaining the majority of the existing businesses.

The Special Business District is located in downtown Maplewood. It is a part of Historic Route 66, and is a collection of unique shops and restaurants that line the streets of Manchester and Sutton. Interest in locating within Maplewood's central business district has increased significantly. The value of property within the City has continued to increase in value and its business district has been characterized favorably by numerous newspaper and magazine articles.

To the south, Deer Creek Center is another large shopping district, that houses several large retailers. In 2012, it was declared blighted, and was the focus of a very large redevelopment project, for which the City offered the developer tax incentives in the form of Tax Increment Financing (TIF), and the creation of a Community Improvement District (CID). Since that time, it has become a thriving shopping destination.

To the north, our Maplewood Commons shopping district houses three big box stores - Wal-Mart, Lowes, and Sam's Club—and several other stores and restaurants. With the exception of Wal-Mart and Sam's, the stores in this district were also developed with financial incentives, and the infrastructure was financed with a Transportation Development District (TDD).

The City is also home to Sunnen Business Park, a business and manufacturing district, which is anchored by Sunnen Products Company, and is the location of several other businesses. Sunnen Business Park is in the process of redevelopment, and continues to add new businesses.

## **LONG-TERM FINANCIAL PLANNING**

The Mayor and City Council approved a budget that provided for a four and a half percent (4.5%) salary increase as sales tax revenues are still rising post-COVID. As most of our neighboring City's have given higher salary increases in Fiscal Year 2023, the City felt that to remain competitive within comparable cities, the 4.5% increase was needed. The City is working with Tech Electronics as they construct their new headquarters in the Sunnen Business Park.

The City is taking steps to reduce and eventually eliminate its dependence on fund balance and has not relied on fund balance during the fiscal year. While our reserves remain well over 25% of the operating budget, we are exploring other options such as pursuing efficiencies throughout City operations to continue to deliver essential services, while managing rising costs. As a City, we rely heavily on sales taxes, and consumer shopping trends are changing. Council is working on a citizen survey to get an understanding of the needs of our community, and as a City, we are exploring different revenue and purchasing options in order to meet those needs effectively and efficiently.

## **RELEVANT FINANCIAL POLICIES**

The City Manager is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The City's accounting system is designed around the following basic principles:

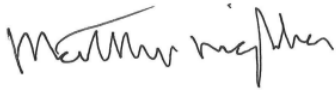
1. The City finances are comprised of "funds" which in many ways act as subsidiaries would in the private sector. A fund is an accounting entity with a complete set of self-balancing accounting records which are established to accomplish a specific purpose.
2. Internal controls exist within the accounting system to ensure safety of assets from misappropriation, unauthorized use or disposition, and to maintain the accuracy of financial reporting. These internal controls are established to be consistent with sound management practices based on the cost/benefit of the controls imposed.
3. In addition, the City maintains budgetary controls. The objective of these controls is to ensure compliance with legal provisions. The legal level of budgetary controls is at the fund level.



## **Awards and Acknowledgments**

Acknowledgments – The preparation of this report could not have been accomplished without the help of the Director of Finance, Department Heads, and Finance Department staff. I would like to thank the Mayor and City Council for their combined interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Matthew Nighbor". The signature is fluid and cursive, with the first name "Matthew" being more prominent than the last name "Nighbor".

Matthew Nighbor  
Interim City Manager

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## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council  
City of Maplewood, Missouri

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Maplewood, Missouri, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Maplewood, Missouri's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Maplewood, Missouri, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

#### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules and related notes, schedule of changes in net pension liability and related ratios, schedule of actuarially determined contribution and schedule of annual dollar-weighted rate of return, and schedule of changes in other post employment benefit liability on pages 4-16 and 56-64 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Maplewood, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the combining statements, budgetary comparison schedules, statistical section and introductory section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2023, on our consideration of the City of Maplewood, Missouri'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 the City of Maplewood, Missouri's 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 City of Maplewood, Missouri's internal control over financial reporting and compliance.

***Fick, Eggemeyer & Williamson***

Fick, Eggemeyer & Williamson, CPAs  
Saint Louis, Missouri  
December 8, 2023

**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2023**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The City of Maplewood, Missouri's (the City) annual financial report presents our discussion and analysis of the City's financial performance during the fiscal year ended June 30, 2023. This is the sixteenth year the City has prepared financial statements in accordance with the guidelines prescribed in Governmental Accounting Standards Board (GASB) Statement Number 34. Please read this report in conjunction with the transmittal letter at the front of this report and the City's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

- On a government-wide basis the assets and deferred outflows of resources of the City of Maplewood exceeded its liabilities and deferred inflows of resources for the most recent fiscal year by \$29,275,492. The City has a deficit in unrestricted net position totaling \$5,010,816 at June 30, 2023. The City has a deficit unrestricted net position mostly because of \$6,530,000 in outstanding TIF and CID debt, which does not provide capital assets to the City.
- The City's total net position increased by \$4,941,178 from \$24,334,314 to \$29,275,492.
- The investment in capital assets, net of related debt totaled \$26,484,799 at June 30, 2023.
- At June 30, 2023, the unassigned fund balance for the General Fund was \$8,395,968, an increase of \$2,429,052.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

***GOVERNMENT-WIDE FINANCIAL STATEMENTS***

The government-wide financial statements are a broad overview of the City's finances and report information about the City as a whole using accounting methods similar to those used by the private sector. The statements provide both long-term and short-term information about the City's overall financial status. The government-wide financial statements include the statement of net position and the statement of activities.

The statement of net position presents all of the City's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources with the difference between the two reported as net position. Net position is an important measure of the City's overall financial health. The increases and decreases in net position can be monitored to determine whether the City's financial positions are improving or deteriorating.

**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2023**

The following table provides a condensed statement of net position as of June 30, 2023 and 2022:

**Statement of Net Position**

	<u>2023</u>	<u>2022</u>	<u>Variance</u>
Current and other assets	\$ 17,790,756	\$ 17,032,786	\$ 757,970
Capital assets	<u>31,378,447</u>	<u>30,470,737</u>	<u>907,710</u>
Total assets	<u>49,169,203</u>	<u>47,503,523</u>	<u>1,665,680</u>
 Total deferred outflows of resources	 <u>3,016,382</u>	 <u>2,322,145</u>	 <u>694,237</u>
 Current and other liabilities	 1,424,593	 1,859,115	 (434,522)
Long-term liabilities	<u>19,986,794</u>	<u>21,959,996</u>	<u>(1,973,202)</u>
Total liabilities	<u>21,411,387</u>	<u>23,819,111</u>	<u>(2,407,724)</u>
 Total deferred inflows of resources	 <u>1,498,706</u>	 <u>1,672,243</u>	 <u>(173,537)</u>
 Net position:			
Net investment in capital assets	26,484,799	25,010,096	1,474,703
Restricted	8,022,987	9,197,996	(1,175,009)
Unrestricted	<u>(5,232,294)</u>	<u>(9,873,778)</u>	<u>4,641,484</u>
Total net position	<u><u>\$ 29,275,492</u></u>	<u><u>\$ 24,334,314</u></u>	<u><u>\$ 4,941,178</u></u>

Total net position of the City as a whole increased \$4,941,178. By far, a large portion of the City's net position reflects its investment in capital assets (e.g. land, infrastructure, buildings and equipment) less any related debt used to acquire those assets still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The negative unrestricted net position is due to TIF related debt which is not offset by any governmental activities related to capital assets, and the net pension liability of \$6,548,449.

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 the related cash flow. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

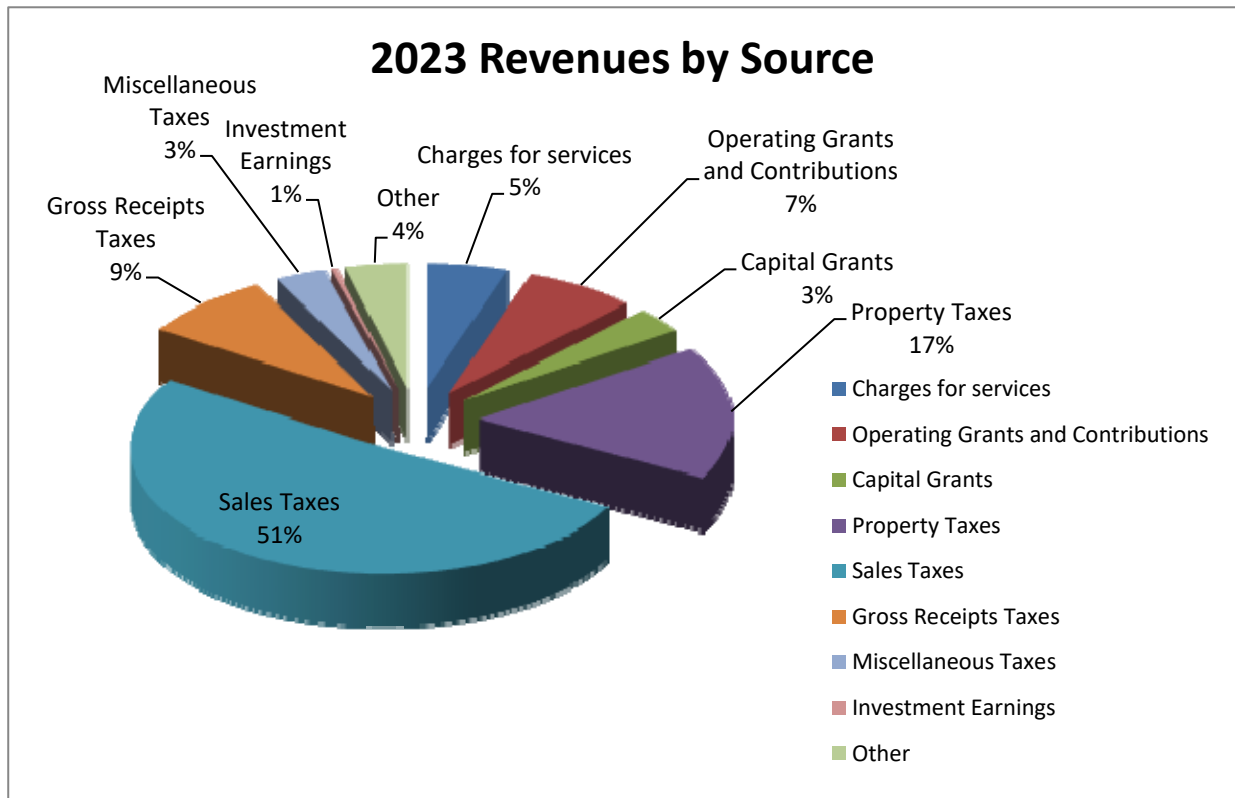
**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2023**

The government-wide financial statements report functions of the City that are generally 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). Governmental activities for the City include general government, public safety, public works, planning, parks and recreation, community development, judicial, and interest and fiscal charges related to the City's debt. Please note that the City currently has no business type activities.

The following table shows the changes in net position for the year ended June 30:

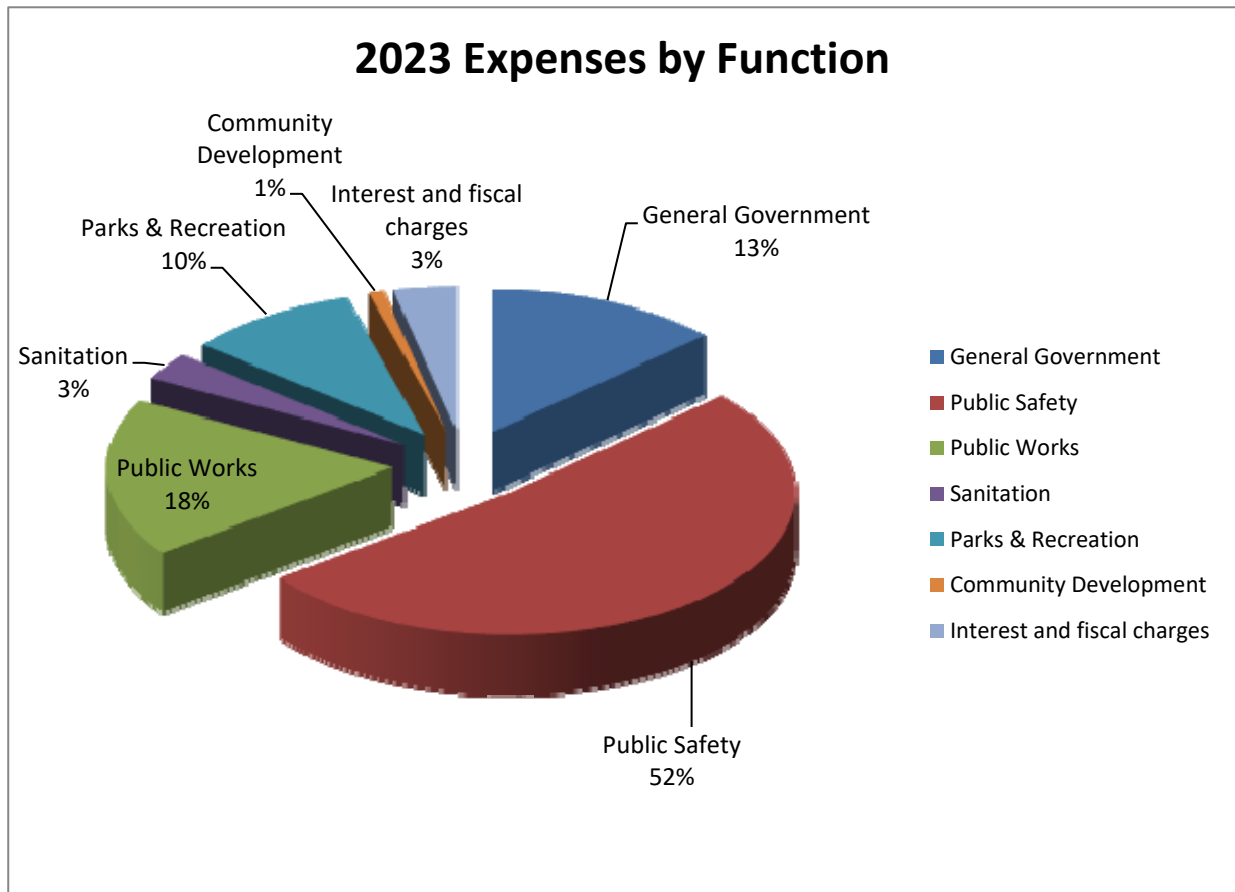
	2023	2022	Variance
<b>Governmental Activities</b>			
Revenues:			
Program revenues:			
Charges for service	\$ 1,248,422	\$ 1,165,190	\$ 83,232
Operating grants	1,697,272	-	1,697,272
Capital grants and contributions	789,837	366,435	423,402
General revenues:			
Taxes	19,039,939	17,105,893	1,934,046
Interest income	90,446	(81,520)	171,966
Miscellaneous	950,566	226,957	723,609
Total revenues	<u>23,816,482</u>	<u>18,782,955</u>	<u>5,033,527</u>
Expenses:			
General government	2,494,645	2,488,100	6,545
Public safety	9,737,422	5,590,607	4,146,815
Public works	3,389,048	3,864,745	(475,697)
Sanitation	587,202	579,973	7,229
Parks and recreation	1,837,398	1,469,611	367,787
Community development	162,933	104,635	58,298
Interest and fiscal charges	666,656	777,854	(111,198)
Total expenses	<u>18,875,304</u>	<u>14,875,525</u>	<u>3,999,779</u>
Special items	<u>-</u>	<u>(7,070,969)</u>	<u>7,070,969</u>
Change in net position	4,941,178	(3,163,539)	8,104,717
Net position, beginning of year	<u>24,334,314</u>	<u>27,497,853</u>	<u>(3,163,539)</u>
Net position, end of year	<u><u>\$ 29,275,492</u></u>	<u><u>\$ 24,334,314</u></u>	<u><u>\$ 4,941,178</u></u>

**CITY OF MAPLEWOOD, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED  
JUNE 30, 2023**

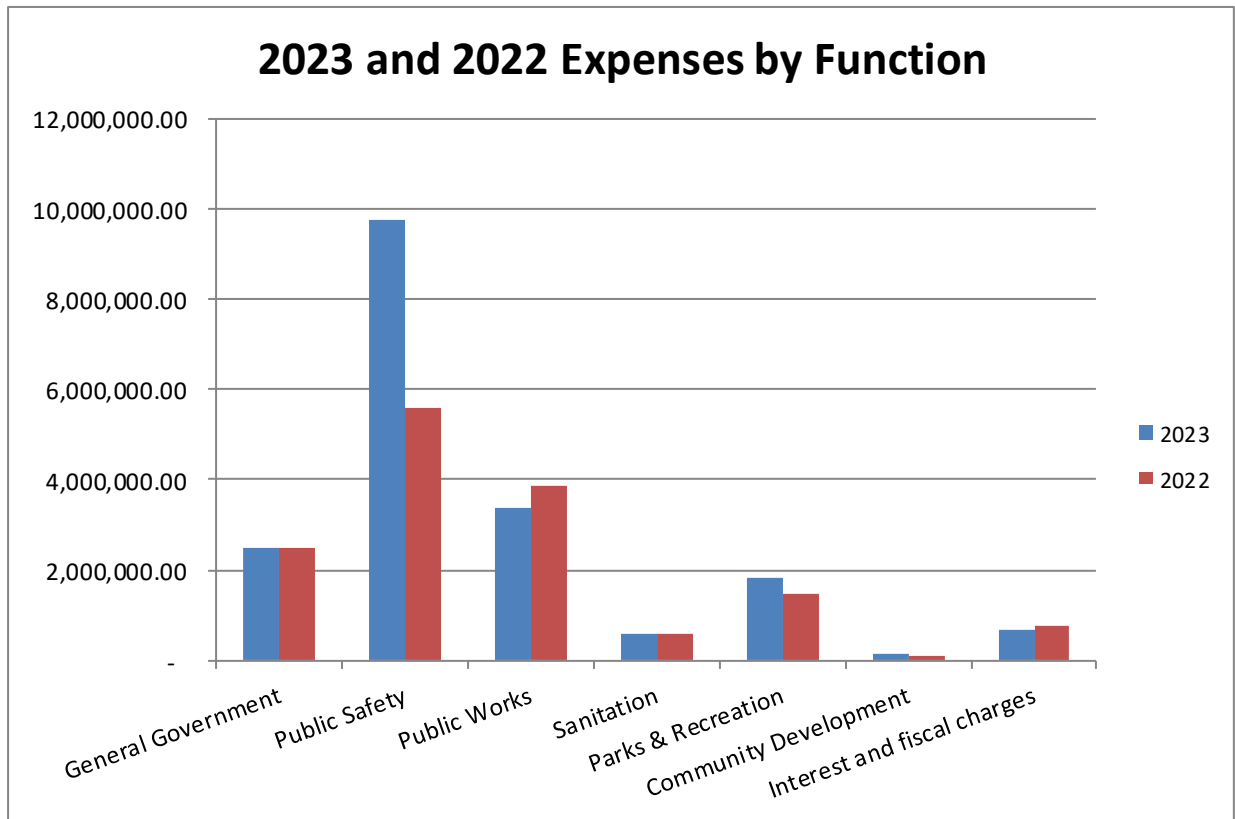




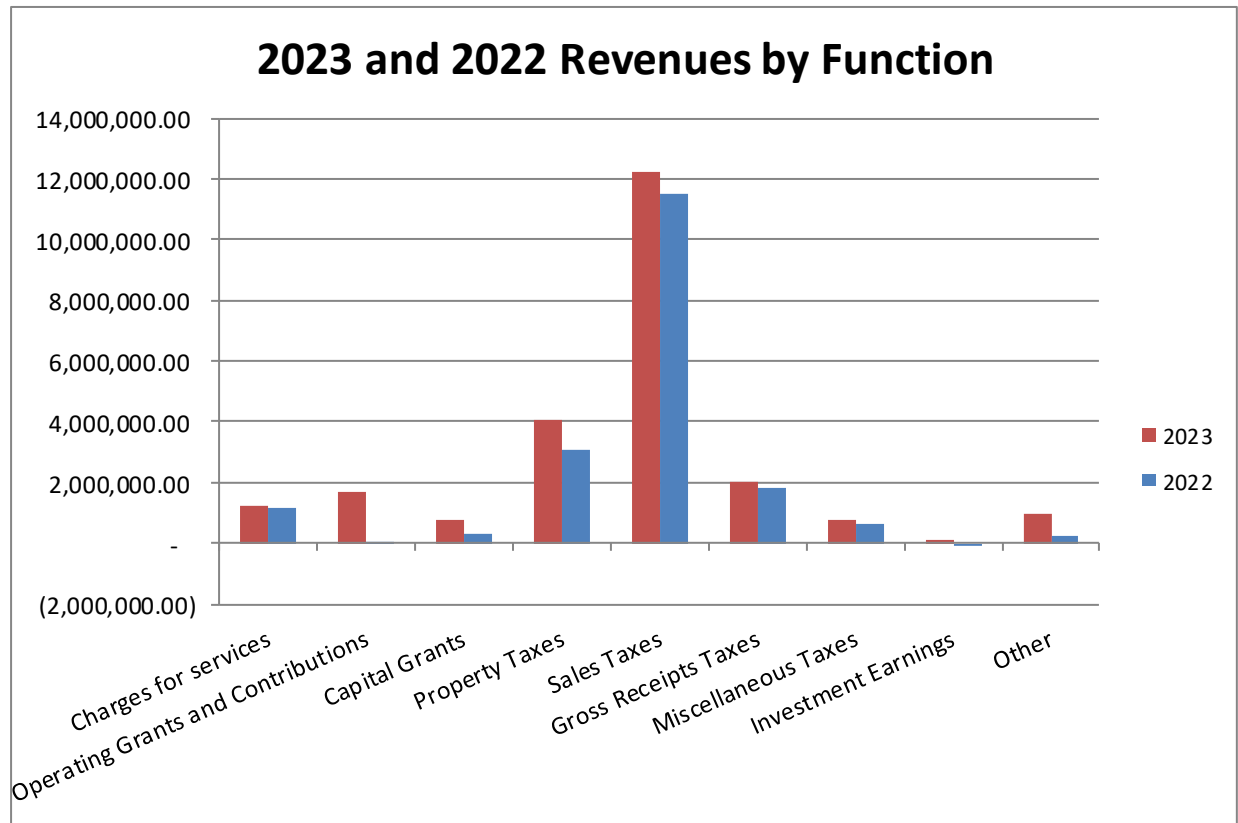
**CITY OF MAPLEWOOD, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED  
JUNE 30, 2023**



**CITY OF MAPLEWOOD, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED  
JUNE 30, 2023**



**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2023**



**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2023**

On a government-wide basis the City's revenues exceeded expenses by \$4,941,178 during the year ended June 30, 2023. Revenues increased by \$5,033,527, driven by a \$1.9 million increase in taxes. Sales taxes were up across the board in the City, which was about 6%. In addition, the public safety pension property tax is now reported in the government activities instead of the Pension Trust. This change increased taxes by approximately \$1.0 million. Grant revenue increased over \$2 million in fiscal 2023, due to grant money received for improvements to Manchester Road and the use of ARPA funds. Government-wide expenses increased \$3,999,779, due to an increase in pension expense reported in governmental activities after the transfer of the legacy public safety pension plan to LAGERS and payments to LAGERS for public safety employees coming out of governmental funds.

***FUND FINANCIAL STATEMENTS***

The fund financial statements provide more detailed information about the City's most significant funds. 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 uses fund accounting to insure compliance with finance related legal requirements. The funds are divided into two categories: governmental funds and fiduciary funds.

**GOVERNMENTAL FUNDS**

Most of the City's basic services are included in the governmental funds. These funds are used to accomplish much of the same functions reported as governmental activities in the government-wide financial statements. These fund statements measure current financial resources and uses or in essence near term inflows and outflows of expendable resources as well as balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating governments near term financial requirements.

Because the focus of governmental funds is narrower than that of 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 government's near-term financial decisions. Both the government fund balance sheet and the government fund statement of revenues, expenditures and changes in fund balance, provide a reconciliation to facilitate this comparison between government funds and governmental activities. The City's governmental funds are as follows:

**General Fund** – The General Fund is the primary operating fund of the City. It is funded through property tax, gross receipts, sales tax, license and permit fees, intergovernmental revenue, charges for services, recreation fees, and court fines and forfeitures. The General Fund revenues support the day-to-day operations of the following City departments: police, fire, public works, parks, sanitation, legal, legislative and executive. Capital outlays and capital improvements are periodically funded through the General Fund.

**½ Cent Capital Improvements Streets Fund** – The ½ cent capital improvement fund was created in February, 1994 by voter approval to levy a ½ cent sales tax. The tax must be used for the purpose of funding City capital improvements.

**Hanley Road Special Allocation Fund** – Tax Increment Financing (T.I.F) is an economic development tool available to municipalities in the State of Missouri. It works by capturing sales tax and property tax to pay for public improvements associated with a development project. The increased assessed value of the property after the improvement and the sales tax and other revenue generated from the project itself goes to pay back the T.I.F. bonds through PILOTS (Payments In Lieu of Taxes) and EATS (Economic Activity Taxes).

**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2023**

The Hanley Road Special Allocation Fund was created to allow the redevelopment of an area bound by Hanley Road on the west, Laclede Station Road on the east, Folk Avenue on the north and south of the MetroLink right-of-way. The major anchor for this area is Lowe's.

**½ Cent Capital Improvements Parks and Storm Water Fund** – The ½ Cent Parks Capital Improvement Fund was created in November 1997 by voter approval. The uses of funds from this tax are restricted to parks and recreation operations and improvement and storm water infrastructure improvements.

**Solid Waste Disposal Fund** – The Solid Waste Disposal Fund was created in April 2004 by voter approval. The tax must be used for the purpose of funding residential trash collection for single family, duplexes, triplexes, and four family residences.

**Sewer Lateral Fund** – The Sewer Lateral Repair Fund was created in November 1997 by voter approval of a \$28.00 annual tax to be used to repair residential sewer laterals. The funds can only be used for repairs at single through six family residences. Only repairs from the house foundation to the sewer main are eligible for the program. In May of 2014, with voter approval, the City increased the annual tax to \$39.00 per year. In 2018, with voter approval, the annual tax was increased to the maximum levy of \$50.00.

**Forfeiture Fund** – Account required by Federal regulations to accept all asset sharing funds received from drug forfeitures where Federal Law Enforcement officials were involved with Maplewood Police Department officers in the seizure of assets. Account is subject to federal audit and funds can only be used for Maplewood Police Department law enforcement purposes.

**Cambridge Commons Special Allocation Fund** – Tax Increment Financing (T.I.F.) is an economic development tool available to municipalities in the State of Missouri. It works by capturing sales tax and property tax to pay for public improvements associated with a development project. The increased assessed value of the property after the improvement and the sales tax and other revenue generated from the project itself goes to pay back the T.I.F. bonds through PILOTS (Payments in Lieu of Taxes) and EATS (Economic Activity Taxes).

The Cambridge Commons Special Allocation Fund was created to make public improvements to the north side of the 3400 block of Cambridge (former Bruce School) for a new twenty unit single attached housing development. This Fund will dissolve upon the retirement of the T.I.F. obligations.

**Deer Creek Development Special Allocation Fund**— Tax Increment Financing (T.I.F.) is an economic development tool available to municipalities in the State of Missouri. It works by capturing sales tax and property tax to pay for public improvements associated with a development project. The increased assessed value of the property after the improvement and the sales tax and other revenue generated from the project itself goes to pay back the T.I.F. bonds through PILOTS (Payments in Lieu of Taxes) and EATS (Economic Activity Taxes).

The Deer Creek Development Special Allocation Fund was created to allow the redevelopment of the blighted Deer Creek Shopping Center; the majority of which had been vacant since the closing of the Kmart store in 2001.

**Special Business District Fund** – The Special Business District Fund was created with voter approval to finance improvement projects in the designated Maplewood Business District. The Fund generates revenue from the tax assessed on commercial property within the business district and from a surcharge on business licenses issued to businesses operating within the Special Business District.

**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2023**

Projects that have been funded in the past include storefront renovations, Christmas decorations and recycle containers in the downtown district, and tree-scaping along Manchester and Sutton. This fund is also used to sponsor events in the special business downtown shopping district. The Fund is a city fund and all purchases/expenditures are subject to the City's finance and accounting practices.

**Fire Sales Tax Fund** – The Fire Sales Tax was passed by the voters on April 8, 2003 for the purpose of providing additional funding to the fire department. The additional funding allows salaries of the fire department personnel to be competitive with surrounding municipal fire departments. The sales tax allows the fire department to purchase equipment to improve the safety of the fire department personnel and to provide better services to our citizens. In June of 2020, voters approved an increase in the Fire Sales Tax from  $\frac{1}{4}$  cent to  $\frac{1}{2}$  cent. Due to the COVID-19 pandemic, the tax was not implemented until the 1<sup>st</sup> quarter of 2021 with collections taking place in the 2<sup>nd</sup> quarter of 2021.

**Firehouse Bond Project** - The Firehouse Bond project fund was created to account for the issuance of bonds, and related expenditures for the construction of a new firehouse to be located to the west of City Hall on Manchester Road.

In November of 2014, voters of the City of Maplewood, authorized the assessment of an additional property tax to fund the repayment of \$6,000,000 in general obligation bonds. The general obligation bonds were issued in March of 2015 for the specific purpose of construction of a new fire house, and purchase of related equipment.

**Proposition P Sales Tax Fund** - In April of 2017, St. Louis County voters approved a  $\frac{1}{2}$  cent public safety sales tax to fund public safety initiatives and expenditures.

**Public Safety Pension Tax Fund** – The City levies a tax on real and personal property within the City to fund pension benefits for public safety employees.

## **FIDUCIARY FUNDS**

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs.

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

### **GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

At the end of this current fiscal year, the governmental funds reported combined fund balance of \$16,324,640 with a net increase in total fund balance of \$1,108,203. This was substantially related to the recognition of revenue resulting from the expenditure of ARPA funds during the current fiscal year and the transfer of resources to the Public Safety Pension Tax Fund from the Investment Trust Fund. Total governmental fund revenues for fiscal year ending June 30, 2023, totaled \$22,985,983 while governmental fund expenditures for fiscal year ending June 30, 2023, totaled \$22,654,020.

The fund balance of the General Fund increased approximately \$2,427,481 primarily due to an increase in revenue after the recognition of ARPA grant funds.

**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2023**

The Parks and Storm Water Fund reported a decrease in fund balance totaling \$511,929. This is primarily due to an increase in costs and a decrease in revenue compared to the prior year. The City made additional improvements to the City's parks in fiscal 2023.

The Capital Improvements Fund reported a decrease in fund balance of \$817,051 due to cost overruns on the Manchester Road project.

The other funds of the City generally have very small changes in fund balances from year to year as they are designed to spend funds collected and restricted for certain purposes.

**CAPITAL ASSETS**

The City has invested \$31,378,447 in capital assets, net of accumulated depreciation. This investment in capital assets includes land, buildings, park facilities, roads, sidewalks, bridges, vehicles, and machinery and equipment. This amount represents a net increase from the fiscal year ended June 30, 2022 including additions and deductions of \$929,470. The majority of the increase in capital assets is due to improvements being made to Manchester Road. Additional information on capital assets can be found in Note 3 to the basic financial statements.

**LONG TERM DEBT**

As of June 30, 2023, the City had outstanding long-term debt obligations of \$11,326,740, including leases. The decrease from last year of \$3,068,918 is due to regular debt payments and new borrowings. Further information regarding debt may be found in Note 4 of the basic financial statements.

**BUDGET VARIANCES**

Revenues for the General Fund were estimated at \$9,867,688 and the City actually received \$10,960,615. The reason the General Fund revenues were over budget was because the City did not budget for ARPA funds that were recognized as revenue in the fiscal year, but were received in the prior fiscal year.

Expenditures in the General Fund were \$3,988,718, which was \$92,234 over budgeted appropriations of \$3,896,484 for fiscal 2023. Capital outlays that were not budgeted resulted in the fund exceeding budget.

Expenditures in the Parks and Stormwater Fund were over budgeted appropriations by \$490,532, as the capital outlay budget was reduced when mid-year budget adjustments were approved, however the originally planned expenditures were incurred before the end of the fiscal year.

Expenditures in the Solid Waste Fund exceeded budgeted appropriations of \$572,600 by \$14,602, due to unexpected increases in costs during the year.

Expenditures in the Fire Sales Tax Fund were under appropriations of \$3,122,455 by \$136,262, due to delays in receiving capital items included in the budget.

**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2023**

**ECONOMIC OUTLOOK**

The City's operating fund balance continues to increase as the City Manager and City Council work to create budget strategic priorities to ensure that the City is able to address all issues in an effective manner, and unrestricted fund balances are projected to increase again in 2024. The City continues to monitor its General Fund expenditures, and evaluate the way we budget to effectively serve the community. The General Fund reserve balance is well above the mandatory 25% of operating expenses. It is anticipated that property tax collections for 2024 will be the same as in past years. With pending business developments, the City anticipates sales taxes for the General Fund, Parks and Recreation Stormwater Fund, and Capital Projects Funds to remain status quo. The City has thriving businesses, and its sales tax revenues remain strong and stable; however, with changing consumer shopping trends, we are aware that other revenue stream options may be in order to continue to be a viable thriving city for years to come.

The City continues to work with small businesses with a focus on rebuilding back stronger than before the pandemic. While some of these small businesses have not been able to rebound from the pandemic, some have expanded their businesses, and new businesses have been welcomed into the community. The Downtown Business District remains a thriving retail district within Maplewood.

Court revenues have balanced to a new normal after Senate Bill 5 took effect in 2018. While court revenues are lower than those previously received, these revenues appear to be the new normal for the City. The City of Maplewood will continue to operate its municipal court in accordance with all State guidelines. Some of these changes include the new automation system required by the Missouri Supreme Court in 2018 as well. The City's municipal court system has implemented the software as required and remains compliant with all state rules and guidelines.

**MAJOR INITIATIVES ANTICIPATED FOR THE YEAR:**

Maplewood has completed the Traffic Calming Study and has budgeted funds to implement some of the recommendations from that study. Some of these recommendations include speed bumps, speed humps, chicanes, as well as other measures.

The City will also be selecting a consultant for the ADA study. The City will implement some ADA improvements as well, but the consultant will assist in identifying ADA issues within the City.

The City has completed a Five-Year Plan for Diversity, Equity, Inclusion, and Belonging (Welcome Maplewood) and will begin its implementation. One of the major points of this plan was to include DEI training for all staff. Other points within the plan will be implemented throughout the year.

The City has budgeted funds for Ordinance Modernization. The City's Ordinances need to be updated, this is an arduous process that really needs to be done by a professional and not just in-house.

The City has plans for implementing elements of the Parks Master Plan. This includes improvements to parks and sidewalks to ensure that all have access to outdoor activity within the community.



**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2023**

**FOR THE FUTURE**

The City of Maplewood must continue to focus its economic development efforts on retaining its economic base by helping businesses expand to their full potential while at the same time attracting new businesses, both large and small, to start or relocate in the community. The City must continue to conserve natural resources and become a leader in the community in the area of green initiatives and sustainability partnerships.

A future plan will continue to investigate pedestrian-oriented development that will improve the quality of life for our residents. The mayor, city council, and staff will continue working with residents, large and small retailers, manufacturers, and office/warehouse operations to ensure that decisions made by the City are in the best interest of the community and to serve and improve our residential and business communities. We will strive to insure quality and lasting developments that will anchor the City's economy, increase the values of property throughout the City, provide opportunities for all of our residents to share in the success of Maplewood, and improve the aesthetics of the community and make the City a premier address within St. Louis County.

**FINANCIAL CONTACTS**

This financial report is designed to provide the reader with a general overview of the City'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, City of Maplewood, 7601 Manchester Ave., Maplewood MO 63143.

## **BASIC FINANCIAL STATEMENTS**

**CITY OF MAPLEWOOD, MISSOURI**

## STATEMENT OF NET POSITION

JUNE 30, 2023

**ASSETS**

Cash and investments	\$ 14,347,909
Taxes receivable:	
Property	164,894
Sales and other taxes	2,272,647
Other	77,918
Interest	10
Prepaid items	139,710
Cash and investments - restricted	588,458
Due from pension trust	199,210
Capital assets - net	
Nondepreciable	6,056,404
Depreciable	25,322,043
TOTAL ASSETS	<u>49,169,203</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Pension related deferred outflows	2,625,445
OPEB related deferred outflows	390,937
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>3,016,382</u>

**LIABILITIES**

Accounts payable	919,453
Accrued wages and benefits	153,318
Other liabilities	244,365
Interest payable	107,457
Noncurrent liabilities:	
Due in one year, bonds, financed purchase and compensated absences	1,465,832
Due in more than one year:	
Bonds, leases and compensated absences	10,813,994
Net pension liability	6,548,449
Total other post employment benefits liability	1,158,519
TOTAL LIABILITIES	<u>21,411,387</u>

**DEFERRED INFLOWS OF RESOURCES**

Pension related deferred inflows	1,393,154
OPEB related deferred inflows	105,552
TOTAL DEFERRED INFLOW OF RESOURCES	<u>1,498,706</u>

**NET POSITION**

Net investment in capital assets	26,484,799
Restricted:	
Capital projects	702,417
Debt service	4,143,836
Local parks and storm water	1,429,022
Solid waste disposal	655,251
Fire services	312,670
Public Safety	525,590
Special business district	254,201
Unrestricted	(5,232,294)
TOTAL NET POSITION	<u>\$ 29,275,492</u>

The accompanying notes are an integral part of these financial statements.

# CITY OF MAPLEWOOD, MISSOURI

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Change in Net Position
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>					
General government	\$ 2,494,645	\$ 1,022,527	\$ -	\$ -	\$ (1,472,118)
Public safety	9,737,422	123,457	1,697,272	-	(7,916,693)
Public works	3,389,048	15,044	-	789,837	(2,584,167)
Sanitation	587,202	23,777	-	-	(563,425)
Parks and recreation	1,837,398	-	-	-	(1,837,398)
Community Development	162,933	63,617	-	-	(99,316)
Interest and fiscal charges	666,656	-	-	-	(666,656)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 18,875,304</b>	<b>\$ 1,248,422</b>	<b>\$ 1,697,272</b>	<b>\$ 789,837</b>	<b>(15,139,773)</b>
Taxes:					
Property taxes, levied for General purposes					961,390
Property taxes, levied for debt service					535,395
Property taxes, levied for tax incremental debt					892,625
Property taxes, levied for solid waste					665,457
Property taxes, levied for public safety pension					953,728
Property taxes, levied for special business district					56,041
Sales and local					12,209,345
Gross receipts					2,004,248
Miscellaneous					761,710
Interest income					90,446
Other miscellaneous revenue					950,566
<b>TOTAL GENERAL REVENUES</b>					<b>20,080,951</b>
<b>CHANGE IN NET POSITION</b>					<b>4,941,178</b>
<b>NET POSITION - BEGINNING OF YEAR</b>					<b>24,334,314</b>
<b>NET POSITION - END OF YEAR</b>					<b>\$ 29,275,492</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF MAPLEWOOD, MISSOURI**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

	General Fund	Parks and Stormwater Fund	Capital Improvement Fund	Solid Waste Disposal Fund	Fire Sales Tax Fund	Prop P Fund	Public Safety Pension Tax Fund	Other Non-major Funds	Total
<b>ASSETS</b>									
Cash and investments	\$ 4,138,737	\$ 2,432,884	\$ 519,133	\$ 547,228	\$ 2,428,607	\$ 928,697	146,909	\$ 3,205,714	\$ 14,347,909
Receivable:									
Property taxes	53,435	-	-	34,394	-	-	51,205	25,860	164,894
Sales and other taxes	938,409	300,355	283,774	-	299,305	90,680	-	360,124	2,272,647
Other	77,918	-	-	-	-	-	-	-	77,918
Interest	10	-	-	-	-	-	-	-	10
Prepaid items	106,928	-	25,140	-	-	-	-	7,642	139,710
Due from other funds	4,024,901	-	331,596	73,892	-	-	-	409,392	4,839,781
Restricted cash and investments	-	-	-	-	-	-	-	588,458	588,458
<b>TOTAL ASSETS</b>	<u>\$ 9,340,338</u>	<u>\$ 2,733,239</u>	<u>\$ 1,159,643</u>	<u>\$ 655,514</u>	<u>\$ 2,727,912</u>	<u>\$ 1,019,377</u>	<u>\$ 198,114</u>	<u>\$ 4,597,190</u>	<u>\$ 22,431,327</u>
<b>LIABILITIES</b>									
Accounts payable	\$ 91,918	\$ 349,854	\$ 457,226	\$ 263	\$ 519	\$ 7,092	\$ -	\$ 12,581	\$ 919,453
Accrued wages and benefits	153,318	-	-	-	-	-	-	-	153,318
Other liabilities	244,365	-	-	-	-	-	-	-	244,365
Due to other funds	245,117	954,363	-	-	2,414,723	734,895	-	291,473	4,640,571
<b>TOTAL LIABILITIES</b>	<u>734,718</u>	<u>1,304,217</u>	<u>457,226</u>	<u>263</u>	<u>2,415,242</u>	<u>741,987</u>	<u>-</u>	<u>304,054</u>	<u>5,957,707</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	48,278	-	-	31,075	-	-	46,263	23,364	148,980
<b>FUND BALANCES:</b>									
Fund balances:									
Nonspendable	106,928	-	25,140	-	-	-	-	7,642	139,710
Restricted:									
Capital improvements	-	-	677,277	-	-	-	-	-	677,277
Local parks and stormwater	-	1,429,022	-	-	-	-	-	-	1,429,022
TIF projects and debt service	-	-	-	-	-	-	-	3,120,126	3,120,126
Maplewood business district	-	-	-	-	-	-	-	246,559	246,559
Solid waste disposal	-	-	-	624,176	-	-	-	-	624,176
Fire operations	-	-	-	-	312,670	-	-	-	312,670
Public safety	-	-	-	-	-	277,390	-	50,086	327,476
Public safety pension	-	-	-	-	-	-	151,851	-	151,851
Debt service	-	-	-	-	-	-	-	1,000,346	1,000,346
Assigned:									
Ryan Hummert Scholarship	54,446	-	-	-	-	-	-	-	54,446
Unassigned	8,395,968	-	-	-	-	-	-	(154,987)	8,240,981
<b>TOTAL FUND BALANCES</b>	<u>8,557,342</u>	<u>1,429,022</u>	<u>702,417</u>	<u>624,176</u>	<u>312,670</u>	<u>277,390</u>	<u>151,851</u>	<u>4,269,772</u>	<u>16,324,640</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 9,340,338</u>	<u>\$ 2,733,239</u>	<u>\$ 1,159,643</u>	<u>\$ 655,514</u>	<u>\$ 2,727,912</u>	<u>\$ 1,019,377</u>	<u>\$ 198,114</u>	<u>\$ 4,597,190</u>	<u>\$ 22,431,327</u>

The accompanying notes are an integral part of these financial statements.

***CITY OF MAPLEWOOD, MISSOURI***  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
AS OF JUNE 30, 2023

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance per balance sheet	\$ 16,324,640
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	31,378,447
Receivables not collected in the current period are not available to pay current expenditures and, therefore, are deferred in the funds.	148,980
Pension related items including net pension liability, deferred inflows and deferred outflows are not due and payable in the current period and, therefore, are not reported in the funds.	(5,316,158)
The total other post employment benefit liability, net of related deferred outflows, is not due and payable in the current period and, therefore, is not reported in the funds.	(873,134)
Accrued interest is recorded in the statement of net position but does not require the use of current financial resources and, therefore, is not reported as an expenditure in the governmental funds.	(107,457)
Long-term liabilities, including bonds accrued vacation, comp time and sick leave are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(12,279,826)</u>
Net position of governmental activities	<u><u>\$ 29,275,492</u></u>

The accompanying notes are an integral part of these financial statements.

**CITY OF MAPLEWOOD, MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	General Fund	Parks and Stormwater Fund	Capital Improvement Fund	Solid Waste Disposal Fund	Fire Sales Tax Fund	Prop P Fund	Public Safety Pension Tax Fund	Other Non-major Funds	Total
<b>REVENUES</b>									
Taxes	\$ 7,991,333	\$ 1,724,031	\$ 1,649,080	\$ 665,457	\$ 1,719,494	\$ 519,630	953,728	\$ 3,762,927	\$ 18,985,680
Licenses and permits	1,028,875	-	-	-	-	-	-	63,617	1,092,492
Fines and court costs	123,457	-	-	-	-	-	-	-	123,457
Intergovernmental	1,697,272	-	789,837	-	-	-	-	-	2,487,109
Investment income	12,331	1,030	350	184	33,385	-	-	43,166	90,446
Charges for service	8,696	-	-	23,777	-	-	-	-	32,473
Miscellaneous	98,651	-	470	17,267	-	-	-	57,938	174,326
<b>TOTAL REVENUES</b>	<b>10,960,615</b>	<b>1,725,061</b>	<b>2,439,737</b>	<b>706,685</b>	<b>1,752,879</b>	<b>519,630</b>	<b>953,728</b>	<b>3,927,648</b>	<b>22,985,983</b>
<b>EXPENDITURES</b>									
Current:									
General government	2,387,118	-	170,554	-	-	-	-	-	2,557,672
Public safety	-	-	-	-	2,800,699	4,221,403	-	14,198	7,036,300
Public works	1,349,910	-	46,718	-	-	-	1,534,514	187,929	3,119,071
Sanitation	-	-	-	587,202	-	-	-	-	587,202
Parks and recreation	-	1,549,385	-	-	-	-	-	-	1,549,385
Community Development	364	-	-	-	-	-	-	93,370	93,734
Capital outlay	251,690	687,605	2,894,306	-	25,010	76,775	-	5,915	3,941,301
Debt service:									
Principal retirement	-	-	135,662	-	146,040	-	-	2,824,001	3,105,703
Interest and fiscal charges	-	-	9,548	-	14,444	-	-	639,660	663,652
<b>TOTAL EXPENDITURES</b>	<b>3,989,082</b>	<b>2,236,990</b>	<b>3,256,788</b>	<b>587,202</b>	<b>2,986,193</b>	<b>4,298,178</b>	<b>1,534,514</b>	<b>3,765,073</b>	<b>22,654,020</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>6,971,533</b>	<b>(511,929)</b>	<b>(817,051)</b>	<b>119,483</b>	<b>(1,233,314)</b>	<b>(3,778,548)</b>	<b>(580,786)</b>	<b>162,575</b>	<b>331,963</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Insurance proceeds	43,603	-	-	-	-	-	-	-	43,603
Distribution from investment trust	-	-	-	-	-	-	732,637	-	732,637
Transfers in (out)	(4,587,655)	-	-	-	1,009,233	3,578,422	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,544,052)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,009,233</b>	<b>3,578,422</b>	<b>732,637</b>	<b>-</b>	<b>776,240</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,427,481</b>	<b>(511,929)</b>	<b>(817,051)</b>	<b>119,483</b>	<b>(224,081)</b>	<b>(200,126)</b>	<b>151,851</b>	<b>162,575</b>	<b>1,108,203</b>
<b>FUND BALANCES - BEGINNING OF BEGINNING OF YEAR</b>	<b>6,129,861</b>	<b>1,940,951</b>	<b>1,519,468</b>	<b>504,693</b>	<b>536,751</b>	<b>477,516</b>	<b>-</b>	<b>4,107,197</b>	<b>15,216,437</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 8,557,342</b>	<b>\$ 1,429,022</b>	<b>\$ 702,417</b>	<b>\$ 624,176</b>	<b>\$ 312,670</b>	<b>\$ 277,390</b>	<b>\$ 151,851</b>	<b>\$ 4,269,772</b>	<b>\$ 16,324,640</b>

The accompanying notes are an integral part of these financial statements.

***CITY OF MAPLEWOOD, MISSOURI***  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL  
FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2023

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

Change in fund balance-total governmental funds	\$ 1,108,203
Revenues that do not provide current financial resources are not included in the fund financial statements.	54,259
The acquisition of capital assets requires the use of current financial resources but has no effect on net position.	2,646,650
The cost of capital assets is allocated over their estimated useful lives and is reported as depreciation expense in the statement of activities.	(1,738,940)
Interest is reported as an expenditure when due in the governmental funds but is accrued in the statement of activities. Bond premiums/discounts are amortized over the life of the debt in the statement of activities.	33,781
Expenses not payable from current financial resources are not expenditures in the fund statements but are expenses on the statement of activities such as accrued compensated absences.	48,026
Pension and other post employment benefits are expenditures and reported as a decrease in fund balance in the governmental funds. In the statement of activities pension expense is the current service cost of providing pension benefits to employees.	(279,719)
Payment of bond and financed purchases principal payments are expenditures in the governmental funds, but the payments reduce long-term liabilities in the statement of net position.	<u>3,068,918</u>
Change in net position of governmental activities	<u><u>\$ 4,941,178</u></u>

The accompanying notes are an integral part of these financial statements.



***CITY OF MAPLEWOOD, MISSOURI***  
**STATEMENT OF FIDUCIARY NET POSITION**  
**JUNE 30, 2023**

	Investment Trust Fund	Custodial Fund
	<hr/>	<hr/>
<b>CURRENT ASSETS</b>		
Cash	\$ 347,922	\$ 13,605
Investments:		
Corporate bonds	1,203,171	-
U.S. Treasury bonds	1,189,004	-
U.S. Agency bonds	233,165	-
Common stock	1,793,387	-
Exchange traded and mutual funds - equities	2,649,873	-
Total investments	<hr/> 7,068,600 <hr/>	<hr/> - <hr/>
Interest receivable	26,864	-
TOTAL ASSETS	<hr/> 7,443,386 <hr/>	<hr/> 13,605 <hr/>
<b>CURRENT LIABILITIES</b>		
Due to other funds	<hr/> 199,210 <hr/>	<hr/> - <hr/>
<b>NET POSITION</b>		
Restricted for:		
Individuals	-	13,605
Pension	7,244,176	-
	<hr/> \$ 7,244,176 <hr/>	<hr/> \$ 13,605 <hr/>

The accompanying notes are an integral part of these financial statements.

***CITY OF MAPLEWOOD, MISSOURI***  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Investment Trust Fund</u>	<u>Custodial Fund</u>
<b>ADDITIONS</b>		
Investment earnings:		
Interest and dividends	\$ 194,982	\$ -
Investment return	601,806	-
Total investment gains (losses)	<u>796,788</u>	<u>-</u>
 TOTAL ADDITIONS	 <u>796,788</u>	 <u>-</u>
 <b>DEDUCTIONS</b>		
Administrative expenses	69,591	-
Distributions	732,637	
Bonds refunded	-	1,489
TOTAL DEDUCTIONS	<u>802,228</u>	<u>1,489</u>
 <b>CHANGE IN NET POSITION</b>	 (5,440)	 (1,489)
 <b>NET POSITION - BEGINNING OF YEAR</b>	 <u>7,249,616</u>	 <u>15,094</u>
 <b>NET POSITION - END OF YEAR</b>	 <u>\$ 7,244,176</u>	 <u>\$ 13,605</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF MAPLEWOOD, MISSOURI**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Maplewood, Missouri, Missouri (the City) was incorporated May 20, 1908, under the provisions of the state of Missouri. The City operates under a Mayor-Council-Manager form of government and provides the following services as authorized by its charter: Police and fire protection, street maintenance and improvements, parks and recreation, general administrative services, legislative services, judicial services and planning.

The accounting policies and financial reporting practices of the City conform to accounting principles generally accepted in the United States of America (U.S. GAAP) applicable to governmental entities. The more significant accounting policies of the City are described below:

A. **THE FINANCIAL REPORTING ENTITY**

The City's financial reporting entity has been determined in accordance with governmental standards for defining the financial reporting entity and identifying entities to be included in its basic financial statements. These standards identify the City's financial accountability for potential component units as the primary, but not only, criteria for inclusion. The City's financial reporting entity consists of the City of Maplewood, Missouri (the primary government) and its component unit. The component unit discussed below is included in the City's reporting entity because of the significance of its operational or financial relationships with the City.

Discretely Presented Component Unit

The discretely presented component unit column in the government-wide financial statements includes the financial data of the City's component unit, as described below. It is reported in a separate column to emphasize that it is legally separate from the City.

**Industrial Development Authority (IDA)** - The IDA is an industrial development corporation organized under the laws of the state of Missouri for the specific purpose of promoting and developing commercial, industrial, and manufacturing enterprise and encouraging employment within the boundaries of the City. The members of the IDA board are appointed by the Mayor. The law authorizes the corporation to issue industrial development bonds after approval of the City Council. The bonds do not constitute indebtedness of the City and are secured solely by revenues received from the commercial organizations on whose behalf the bonds are issued. The City has no responsibility for the operating expenses of the corporation; as such expenses are financed by fees charged to the commercial organizations. Separate financial statements are not prepared for the IDA. During the year ended June 30, 2023, there was no activity for the IDA; therefore, there is no separate column in the government-wide financial statements.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

A. **THE FINANCIAL REPORTING ENTITY - continued**

Related Organizations

The City's officials are also responsible for appointing members to the boards of other organizations, but the City's accountability for these organizations does not extend beyond making such appointments. These related organizations are not included as component units within the City's financial reporting entity.

**Maplewood Public Library** – The Maplewood Public Library is governed by a board of trustees appointed by the City Council. The City has no significant influence over the Library's management, budget or policies. The Library reports independently.

B. **GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the City and its component unit. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from the component unit for which the City is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges for services to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Taxes, unrestricted interest earnings, and other miscellaneous revenues not properly included among program revenues are reported instead as general revenues.

Following the government-wide financial statements are separate financial statements for the City's governmental funds and fiduciary funds. Fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The City has determined that the General Fund, the Park and Stormwater Fund, the ¼ Cent Fire Sales Tax Fund, the Solid Waste Disposal Fund, the 1/2 Cent Capital Improvement Fund, and the Public Safety Pension Tax Fund are major governmental funds. All other governmental funds are reported in one column labeled Other Governmental Funds. The total fund balances for all governmental funds are reconciled to the total net position for governmental activities as shown on the statement of net position. The net change in fund balance for all governmental funds is reconciled to the total change in net position as shown on the statement of activities.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

C. **FUND ACCOUNTING**

The fund financial statements of the City are organized on the basis of funds, each of which is considered a separate fiscal and accounting entity with self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balance, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types are used by the City:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

The following are the City's major governmental funds:

**General Fund** - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**Park and Stormwater Fund** - The Park and Stormwater Fund is used to account for a ½ cent sales tax that was created by voter approval. The uses of the funds from this tax are restricted to parks and recreation operations and improvements and storm water infrastructure improvements.

**Fire Sales Tax Fund** - The 1/4 Cent Fire Sales Tax Fund is used to account for sales tax monies that was created by voter approval for the purpose of providing additional funding to the fire department.

**Solid Waste Disposal Fund** - The Solid Waste Disposal Fund was created in April 2004 by voter approval. The tax must be used for the purpose of funding residential trash collection for single family, duplexes, triplexes, and four family residences.

**Capital Improvement Fund** - The 1/2 Cent Capital Improvement Fund is used to account for a sales tax levy and grants restricted for funding City capital improvements.

**Prop P Fund** - The Prop P Fund is used to account for the accumulation of sales taxes which must be used for public safety expenditures.

**Public Safety Pension Tax Fund** - The Public Safety Pension Tax Fund is used to account for a separate property tax levied to provide pension benefits to individuals who provide public safety services to the City.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

C. **FUND ACCOUNTING - continued**

Governmental Fund Types (Continued)

The other governmental funds of the City are considered non-major. They are special revenue funds which account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, debt service funds which are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs and a capital projects fund used to account for financial resources to be used for the acquisition or construction related to a municipal firehouse and related facilities.

Additionally, the City of Maplewood reports the following fund types:

**Investment Trust Fund** – the investment trust fund accounts for deposits, withdrawals, and earnings of the local government investment trust fund.

**Custodial Fund** – the custodial fund accounts for monies held for court bonds.

D. **MEASUREMENT FOCUS**

Measurement focus refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements.

Government-Wide Financial Statements and Fiduciary Fund Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, all liabilities, and all deferred outflows/inflows of resources associated with the operation of the City are included on the statement of net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current liabilities and current outflows/inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. Reporting of fiduciary funds focuses on net position and changes in net position.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

E. **BASIS OF ACCOUNTING**

Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned or deferred revenue and in the presentation of expenses versus expenditures.

F. **REVENUES – EXCHANGE AND NON-EXCHANGE TRANSACTIONS**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. For the City, available means expected to be received within 60 days of year end.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: state-levied locally shared taxes (including gasoline tax), fines and forfeitures, licenses and permits, interest, grants and rentals.

G. **CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in demand deposits as well as short-term time deposits with a maturity date within three months of the date acquired by the City. Cash deposits are reported at carrying amount which reasonably estimates fair value.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

H. **INVESTMENTS**

Investments are measured at fair value 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.

I. **PROPERTY TAXES**

Property taxes attach as an enforceable lien on property as of December 31. Taxes are levied on November 1 of each year based on the assessed valuation of all real and personal property located in the City as of the prior January 1. Payment is due upon receipt of billing and becomes delinquent after December 31. Property taxes are billed and collected by St. Louis County and remitted by the County to the City.

The assessed valuation of the tangible taxable property for the calendar year 2022, for purposes of local taxation, is as follows:

Assessed values for the City:

Real Estate	\$195,376,751
Personal Property	28,800,541
Less: TIF	<u>(17,703,150)</u>
Total assessed value taxed	<u><u>\$206,474,142</u></u>

Assessed values for Special Business District:

Real Estate	\$ 23,605,340
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The tax levy per \$100 of the assessed valuation of tangible taxable property, for purposes of local taxation, was as follows:

	Real Estate		Personal Property
	Residential	Commercial	
General Fund	\$ 0.138	\$ 0.541	\$ 0.567
Public safety pension	0.302	0.447	0.445
Solid Waste Fund	0.226	0.258	0.318
Debt Service Fund	0.201	0.201	0.201
Special Business District	0.073	0.243	-



1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

J. **INTERFUND TRANSACTIONS**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Transfers of resources from fund receiving revenues to the fund through which the resources are to be expended are recorded as transfers and are reported as other financing sources (uses) in the fund financial statements. Transfers are reported when incurred as transfers in by the recipient fund and as transfers out by the disbursing fund. Elimination of interfund activity has been made for governmental activities in the government-wide financial statements.

K. **PREPAID ITEMS**

Payments made to vendors for services that will benefit periods beyond June 30, 2023, are recorded as prepaid items. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

L. **CAPITAL ASSETS**

Capital assets, which include land, land improvements, buildings and improvements, machinery and equipment, vehicles, and infrastructure (e.g., streets, sidewalks, roads, bridges and similar items), are reported in the governmental activities column in the government-wide financial statements, net of accumulated depreciation. Capital assets are defined by the City as assets with an estimated useful life in excess of one year with an initial, individual cost of \$5,000 or more. Capital assets are recorded at historical cost or estimated historical cost. Donated capital assets are recorded at their estimated acquisition value on the date of the donation.

General infrastructure assets acquired prior to July 1, 2003, consist of the road network assets that were acquired or that received substantial improvements and are reported at estimated historical cost using deflated replacement cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are expensed as incurred.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Land Improvements	10 – 20 Years
Buildings and Improvements	40 Years
Machinery and Equipment	5 – 10 Years
Vehicles	5 – 7 Years
Infrastructure	20 – 40 Years

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

M. **COMPENSATED ABSENCES**

City employees earn vacation time based on their length of service. Accrued vacation time is payable to employees upon termination.

Vested or accumulated vacation leave is accrued as earned and is recorded in the government-wide financial statements. A liability for this amount is reported in governmental funds only if the amounts due at year end have matured.

Sick leave is based on continuous months of service with the City and may not exceed 120 days at any time. The cost of sick days is recognized when paid.

N. **OTHER POSTEMPLOYMENT BENEFIT LIABILITY**

The City calculates and records a total other postemployment benefit (OPEB) liability in the government-wide financial statements. The total OPEB liability is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service. The total OPEB liability is determined through an actuarial valuation. The liability is typically liquidated by the General Fund.

O. **LONG-TERM LIABILITIES**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the respective bonds using the straight-line method. Bonds payable are reported net of applicable bond premiums or discounts.

In the governmental fund financial statements, governmental funds 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.

P. **DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

P. **DEFERRED OUTFLOWS/INFLOWS OF RESOURCES - continued**

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has one type which arises only under a modified accrual basis of accounting, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source, property taxes earned but not yet available. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

In the government-wide financial statements, components of pension expense that are recognized over a period of time are classified as either deferred outflows of resources (using plan assets that are applicable to a future reporting period) or deferred inflows of resources (acquiring plan assets that are applicable to a future reporting period). Employer contributions subsequent to the measurement date of the net pension liability are required to be reported as deferred outflows of resources.

Q. **PENSIONS**

The City records a net pension liability in the government-wide financial statements for defined benefit plans. The liability is calculated as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Missouri Local Government Employees Retirement System (LAGERS) and additions to/deductions from LAGERS fiduciary net position have been determined on the same basis as they are reported by LAGERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

R. **GOVERNMENTAL FUND BALANCES**

In the governmental fund financial statements, the following classifications are used to define the governmental fund balances:

**Nonspendable** - This consists of the governmental fund balances that are not in spendable form or legally or contractually required to be maintained intact. The City's nonspendable fund balance consists of prepaid items.

**Restricted** - This consists of the governmental fund balances that are legally restricted by outside parties or by law through constitutional provisions or enabling legislation. The City's restricted funds consist of various taxes approved by voters for specific purposes and TIF projects and debt obligations.

**Committed** - This consists of the governmental fund balances that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the City Council, the City's highest level of decision-making authority.

**Assigned** - This consists of the governmental fund balances that are intended to be used for specific purposes by a) City Council or b) City Manager. The city charter specifies that the City Manager is the chief administrative officer of the City which indicates the governing body has delegated the authority to assign fund balances to the City Manager. The City's assigned fund balance includes Ryan Hummert scholarship and amounts budgeted in the subsequent year.

**Unassigned** - This consists of the governmental funds that do not meet the definition of nonspendable, restricted, committed, or assigned. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund. The Sewer Lateral Fund had a negative unassigned fund balance at June 30, 2023 of \$154,987.

The City's policy is to maintain an unassigned fund balance of not less than 25% of annual operating expenditures for the fiscal year. The City's basic goal is to maintain annual expenditure increases at a reasonable growth rate, and to limit expenditures to anticipated revenues in order to maintain a balanced budget.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

S. **NET POSITION**

In the government-wide financial statements, net position is displayed in three components as follows:

**Net Investment in Capital Assets** - This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

**Restricted** - This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

**Unrestricted** - This consists of net position that does not meet the definition of restricted or net investment in capital assets.

T. **USE OF RESTRICTED RESOURCES**

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the City's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the City's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications-committed and then assigned fund balances before using unassigned fund balances.

U. **ENCUMBRANCES**

The City employs encumbrance accounting under which obligations in the form of purchase orders, contracts and other commitments for the expenditure of funds are reported as assigned fund balances since they do not constitute expenditures or liabilities. Appropriations with outstanding commitments or encumbrances are carried into the following year. Unexpended, unencumbered appropriations lapse at the end of the year.

V. **ESTIMATES AND ASSUMPTIONS**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires the City to make estimates and assumptions that affect the reported amounts of assets and liabilities at fiscal year-end and revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

## 2. CASH AND INVESTMENTS

The City is governed by the deposit and investment limitations of state law. It is the policy of the City to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. Statutes require the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities. The Pension Trust Fund is authorized to invest in corporate stocks, bonds and other investments as allowed by state law. The deposits and investments held at June 30, 2023, and reported at fair value, are as follows:

The City has the following recurring fair value measurements as of June 30, 2023:

- Money market mutual funds, common stock, equity mutual funds and equity ETF are valued using quoted market prices (Level 1 inputs).
- U.S. Treasury obligations, U.S. Agency obligations, mortgages and corporate bonds are valued using a matrix pricing model (Level 2 inputs).

**Custodial Credit Risk – Deposits** - Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of June 30, 2023, the City's bank balances were insured and collateralized, and therefore, not exposed to custodial credit risk.

**Custodial Credit Risk – Investments** - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investment or collateral securities that are in the possession of the outside party. The City does not have a policy for investment custodial credit risk. The City's investments were not exposed to custodial credit risk this year.

**Investment Interest Rate Risk** - The City does not have a policy for investment interest rate risk. Maturities of investments held at June 30, 2023, are as follows:

Investment type	Fair Value	< 1 Year	1 - 5 Years	6 + Years
Governmental Funds:				
Money market funds	\$ 702,899	\$ 702,899	\$ -	\$ -
U.S Agency notes	1,720,892	1,720,892	-	-
	<u>\$2,423,791</u>	<u>\$2,423,791</u>	<u>\$ -</u>	<u>\$ -</u>
Investment Trust Fund:				
Money market funds	\$ 347,922	\$ 347,922	\$ -	\$ -
Corporate bonds	1,203,171	143,130	635,795	424,246
U.S. Treasury bonds	1,189,004	155,987	843,075	189,942
U.S Agency bonds	233,165	-	-	233,165
Common stock	1,793,387	-	-	-
ETF and mutual funds - equity	2,649,873	-	-	-
Total	<u>\$7,416,522</u>	<u>\$ 647,039</u>	<u>\$1,478,870</u>	<u>\$ 847,353</u>

## 2. CASH AND INVESTMENTS - CONTINUED

**Investment Credit Risk** - Investment credit risk is the risk of loss due to the failure of the security issuer or backer. The City does not have a policy for investment credit risk. At June 30, 2023, the City's investments subject to investment credit risk are as follows:

<u>Investment type</u>	<u>Fair Value</u>	<u>Rating</u>
Governmental Funds:		
Money market funds	702,899	AAAm
U.S Agency notes	1,720,892	Aaa
Investment Trust Fund:		
Money market funds	347,922	AAAm
Corporate bonds	84,091	A1
Corporate bonds	173,312	A2
Corporate bonds	243,043	A3
Corporate bonds	74,554	AA2
Corporate bonds	9,097	AA3
Corporate bonds	202,109	BAA1
Corporate bonds	261,931	BAA2
Corporate bonds	121,610	BAA3
Corporate bonds	33,424	AAA
U.S. Treasury bonds	1,189,004	AAA
U.S Agency bonds	233,165	Not rated

**Concentration of Investment Credit Risk** – Concentration of credit risk is required to be disclosed by the City for any single investment that represents 5% or more of total investments (excluding investments issued by or explicitly guaranteed by the U.S. government, investments in mutual funds, investments in external investment pools and investments in other pooled investments). The City does not have a policy for concentration of investment credit risk. At June 30, 2023, the City did not have any investments in a single issuer over 5%.

### 3. CAPITAL ASSETS

The following is a summary of changes in capital assets – governmental activities for the year ended June 30, 2023:

	Balance Beginning Of Year	Additions	Deletions	Balance End of Year
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 3,819,382	\$ -	\$ -	\$ 3,819,382
Construction in progress	227,914	2,030,868	(21,760)	2,237,022
Total capital assets, not depreciated	4,047,296	2,030,868	(21,760)	6,056,404
Capital assets, being depreciated				
Land Improvements	4,746,443	-	-	4,746,443
Buildings	18,714,440	301,185	-	19,015,625
Equipment	2,594,192	213,764	(134,368)	2,673,588
Vehicles	2,605,768	122,593	-	2,728,361
Infrustructure	30,888,072	-	-	30,888,072
Total capital assets, being depreciated	59,548,915	637,542	(134,368)	60,052,089
Less accumulated depreciation:				
Land improvements	(3,088,562)	(138,634)	-	(3,227,196)
Buildings	(6,330,368)	(688,222)	-	(7,018,590)
Equipment	(1,777,702)	(156,813)	134,368	(1,800,147)
Vehicles	(1,242,886)	(191,225)	-	(1,434,111)
Infrustructure	(20,685,956)	(564,046)	-	(21,250,002)
Total accumulated depreciation	(33,125,474)	(1,738,940)	134,368	(34,730,046)
Net capital assets being depreciated	26,423,441	(1,101,398)	-	25,322,043
Subtotal governmental activities	\$ 30,470,737	\$ 929,470	\$ (21,760)	\$ 31,378,447

Within the statement of activities, depreciation expense is charged to functions of the primary government as follows:

Government Activities:	
General Government	\$ 103,154
Public Safety	547,467
Public Works	841,777
Parks and Recreation	246,542
Total	<u>\$ 1,738,940</u>



#### 4. LONG-TERM LIABILITIES

The following is a summary of changes in the City's long-term liabilities for the year ended June 30, 2023:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
General Obligation Bonds:					
Series 2015	\$ 4,265,000		\$ (280,000)	\$ 3,985,000	\$ 285,000
Limited Obligation Bonds:					
TIF - Series 2005	3,685,000		(1,065,000)	2,620,000	-
TIF - Series 2011	295,000		(295,000)	-	-
TIF - Series 2013A	3,015,000		(955,000)	2,060,000	-
CID - 2013B	2,045,000		(195,000)	1,850,000	-
Premium (Discount), net	62,032	-	(3,751)	58,281	-
Financed purchases	1,090,658	-	(278,918)	811,740	286,027
Compensated absences	942,831	894,803	(942,829)	894,805	894,805
TOTAL	<u>\$ 15,400,521</u>	<u>\$ 894,803</u>	<u>\$ (4,015,498)</u>	<u>\$ 12,279,826</u>	<u>\$ 1,465,832</u>

General obligation bonds are liquidated from the Firehouse Bond Fund. The Series 2005 TIF Revenue Bonds are liquidated from the Hanley Road Special Allocation Fund. The Series 2011 TIF Revenue Bonds are liquidated from the Cambridge Commons TIF Fund. The Series 2013A and B limited obligation bonds are liquidated from the Deer Creek Center TIF Fund. Capital leases are liquidated from the Fire Sales Tax Fund or the 1/2 Cent Capital Improvement Fund. Compensated absences are generally liquidated from the General Fund or where employees are assigned.

##### **General Obligation Bonds**

General obligation bonds are obligations of the City and are supported by a pledge of the City's full faith and credit. Interest rates range from 2.0% to 3.0%. Payments of principal and interest on the Series 2015 and 2014 Refunding bonds will be made from revenues collected from an annual ad valorem tax to be imposed on all taxable tangible property within the City. In addition, revenues collected from the one-half cent sales tax in the Parks and Storm Fund are also available for appropriation for the Series 2014 Refunding bonds payment of principal and interest.

#### 4. LONG-TERM LIABILITIES - CONTINUED

##### **General Obligation Bonds** - continued

The annual principal and interest requirements on general obligation bonds outstanding as of June 30, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 285,000	\$ 111,500	\$ 396,500
2025	290,000	105,800	395,800
2026	300,000	99,274	399,274
2027	305,000	91,774	396,774
2028	315,000	84,150	399,150
2029-2033	1,725,000	273,000	1,998,000
2034-2035	765,000	34,600	799,600
Totals	<u>\$ 3,985,000</u>	<u>\$ 800,098</u>	<u>\$ 4,785,098</u>

##### **Limited Obligation Bonds**

###### Tax Increment Financing (TIF) Bonds and Notes Payable

All tax increment financing bonds and notes payable are payable from payments in lieu of taxes attributable to the increase in assessed value of real property in the project area and economic activity taxes collected by the TIF District special revenue funds. Since annual repayment amounts will be determined based upon future revenues, a schedule of debt service requirements to maturity cannot be established.

During 2014, the City issued Tax Increment Revenue Bonds (Series 2013A) in the amount of \$7,675,000 for the purpose of providing funds to assist with the Deer Creek Center Redevelopment Project. The Trustee (UMB Bank) is required by the Trust Indenture to maintain a Debt Service Reserve on the behalf of the City in the amount of \$767,500. This reserve is to be used by the Trustee without further authorization solely for the payment of principal of and interest on the bonds if moneys otherwise available for such purpose are insufficient. As of June 30, 2023, a principal of \$2,060,000 bearing an interest rate of 5.375% will mature on May 1, 2035, if not repaid in full sooner.

During 2011, the City issued Tax Increment Revenue Bonds (Series 2011) in the amount of \$519,000 for the purpose of providing funds to assist with the Cambridge Commons Redevelopment Area Project. The Trustee (Carrollton Bank) is required by the Trust Indenture to maintain a Debt Services Reserve on behalf of the City in the amount of \$51,900. This reserve is to be used by the Trustee without further authorization solely for the payment of principal of and interest on the bonds if moneys otherwise available for such purpose are insufficient. As of June 30, 2023, all outstanding principal was paid off. The bond had an interest rate of 7.50%.

#### 4. **LONG-TERM LIABILITIES**

##### **Limited Obligation Bonds** - continued

###### **Tax Increment Financing (TIF) Bonds and Notes Payable (Continued)**

During 2005, the City issued Tax Increment Refunding Revenue Bonds (Series 2005) in the amount of \$12,150,000 for the purpose of providing funds to assist in the retail development of an area located on Hanley Road south of Folk Avenue. The Trustee (UMB Bank) is required by the Trust Indenture to maintain a Debt Service Reserve on behalf of the City in the amount of \$660,125. This reserve is to be used by the Trustee without further authorization solely for the payment of principal of and interest on the bonds if moneys otherwise available for such purpose are insufficient. As of June 30, 2023, a principal amount of \$2,620,000 bearing an interest rate of 5.75% will mature on November 1, 2026, if not repaid in full sooner.

###### **Taxable Community Improvement District Sales Tax Revenue Bonds**

During 2014, in connection with the Deer Creek Center Redevelopment Project, the City issued \$2,750,000 of Taxable Community Improvement District Sales Tax Revenue Bonds (Series 2013B). The principal and interest are to be paid solely by a 1% sales tax imposed by the Deer Creek Community Improvement District on businesses located within the Deer Creek Redevelopment Area. The Trustee (UMB Bank) is required by the Trust Indenture to maintain a Debt Service Reserve on the behalf of the City in the amount of \$275,000. This reserve is to be used by the Trustee without further authorization solely for the payment of principal and interest on the bonds if moneys otherwise available for such purpose are insufficient. As of June 30, 2023, a principal amount of \$300,000 of the bonds will mature on May 1, 2029, if not repaid in full sooner, and will bear an interest rate of 5.50% while the remaining principal of \$1,550,000 bearing an interest rate of 6.75% will mature on May 1, 2035, if not repaid in full sooner. Since annual repayment amounts will be determined based upon future revenues, a schedule of debt service requirements to maturity cannot be established.

###### **Acceleration clause**

The City's Tax Increment Financing Bonds Series 2011 and 2013A and the Community Improvement District Sales Tax Revenue Bonds Series 2013B contain an acceleration clause that allows the lender to accelerate payment of the entire principal to become immediately due if an Event of Default occurs.

###### **Financed Purchases**

During 2017, a Lease/Purchase Agreement in the amount of \$645,695 was issued evidencing proportionate ownership interest in the right to receive rental payments to be paid by the City pursuant to a Lease/Purchase Agreement. The lease agreement stated a financial institution as the lessor and the City of Maplewood, Missouri (City) as the lessee. The purpose of the Lease/Purchase Agreement is to finance energy efficiency improvements to the City's facilities. The Lease/Purchase Agreement is non-taxable, bears interest of 2.51%, and matures on December 28, 2025.

4. **LONG-TERM LIABILITIES - CONTINUED**

**Financed Purchases** - continued

Rental payments equal to the principal and interest are \$198,370 are made annually throughout the life of the leases. Total building and improvement assets acquired through the capital lease and accumulated depreciation are \$643,295 and \$180,122, respectively.

During 2020, a Master Tax-Exempt Lease/Purchase Agreement in the amount of \$1,099,999 was issued. The lease agreement stated a financial institution as the lessor and the City of Maplewood, Missouri ("City") as the lessee. The purpose of the Lease/Purchase Agreement is to finance street sweeper/fire trucks. The Master Tax-Exempt Lease/Purchase Agreement is non-taxable, bears interest of 2.276%, and matures on January 17, 2026. Annual payments are \$73,814. The total value of the street sweeper and the fire truck acquired through the capital lease and accumulated depreciation are \$1,038,793 and \$167,814, respectively.

During 2022, the City purchased a front loader through a lease purchase with John Deere. The City will make annual payments of \$33,529 on November 29<sup>th</sup> of each year through 2023. The total value of the front loader acquired through the capital lease and accumulated depreciation are \$96,690 and \$15,309, respectively.

The annual rent payments and termination values as of June 30, 2023, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 286,027	\$ 19,685	\$ 305,712
2025	259,795	12,389	272,184
2026	265,918	6,266	272,184
	<u>\$ 811,740</u>	<u>\$ 38,340</u>	<u>\$ 850,080</u>

4. **LONG-TERM LIABILITIES - CONTINUED**

**Legal Debt Margin**

Under the statutes of the state of Missouri, the limit of bonded indebtedness is 10% of the most recent assessed valuation. The computation is as follows:

Assessed valuation - 2022 tax year	\$ 224,177,292
Debt Limit - 10% of assessed valuation	22,417,729
Amount of debt applicable to debt limit:	
General obligation debt	3,985,000
Less: Amount available in debt service funds	<u>(949,843)</u>
Bonded indebtedness applicable to debt limit	<u>3,035,157</u>
Legal debt margin	<u><u>\$ 19,382,572</u></u>

5. **INTERFUND BALANCES AND TRANSFERS**

The amounts due to or from individual funds represent interfund borrowings and arise in the normal course of business. Interfund borrowings are necessary due to the nature and timing of government receipts. The following is a summary of amounts due from and due to other funds as of June 30, 2023:

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ 4,024,901	\$ 245,117
Parks and Stormwater Fund	-	954,363
Capital Improvement Fund	331,596	-
Solid Waste Disposal Fund	73,892	-
Fire Sales Tax Fund	-	2,414,723
Prop P Fund	-	734,895
Pension Trust Fund	-	199,210
Nonmajor Funds:		
Sewer Lateral Fund	-	249,137
Forfeiture Fund	-	2,248
Hanley Road Special Allocation Fund	-	2,481
Deer Creek TIF	-	37,607
Firehouse Bond Fund	409,392	-
TOTAL	<u>\$ 4,839,781</u>	<u>\$ 4,839,781</u>

During the year, transfers in the amount of \$1,009,233 and \$3,578,422 were made to the Fire Sales Tax Fund and the Prop P Fund, respectively, from the General Fund to cover expenditures budgeted in those funds for public safety.

## 6. RETIREMENT PLANS

### **Missouri Local Government Employees Retirement System (LAGERS)**

#### **Plan Description**

The City participates in the Missouri Local Government Employees Retirement System (LAGERS) which provides certain retirement, disability and death benefits to plan members and beneficiaries. LAGERS is an agent multiple-employer, statewide public employee pension plan established in 1967 and administered in accordance with RSMo. 70.600-70.755. As such, it is LAGERS responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and is tax exempt. The responsibility for the operations and administration of LAGERS is vested in the LAGERS Board of Trustees consisting of seven persons. LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the LAGERS website at [www.molagers.org](http://www.molagers.org).

#### **Benefits Provided**

LAGERS provides retirement, death and disability benefits. Benefit provisions are adopted by the governing body of the employer, within the options available in the state statutes governing LAGERS. All benefits vest after 5 years of credited service. Employees who retire on or after age 60 (55 for police and fire) with 5 or more years of service are entitled to an allowance for life based upon the benefit program information provided below. Employees may retire with an early retirement benefit with a minimum of 5 years of credited service and after attaining age 55 (50 for police and fire) and receive a reduced allowance.

	<u>2021 Valuation</u>
Benefit Multiplier:	2.00%
Final Average Salary:	3 Years
Member Contributions:	4%

Benefit terms provide for annual post retirement adjustments to each member's retirement allowance subsequent to the member's retirement date. The annual adjustment is based on the increase in the Consumer Price Index and is limited to 4% per year.

6. **RETIREMENT PLANS - CONTINUED**

Employees Covered By Benefit Terms

At June 30, 2023, the following employees were covered by the benefit terms:

Active employees	72
Retirees and beneficiaries currently receiving benefits	37
Inactive employees entitled to but not year receiving benefits	20
Total	<u>129</u>

Contributions

The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by LAGERS. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance an unfunded accrued liability. Full-time employees of the employer contribute 4% of their gross pay to the pension plan. Employer contribution rates are 11.5% (General), 28.3% (Police) and 32.3% (Fire).

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2023.

Actuarial Assumptions

The total pension liability in the February 28, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75% wage inflation; 2.25% price inflation
Salary Increase	2.75% to 6.75% including inflation for General, 2.75% to 6.55% including inflation for Police; 2.75% to 7.15% including inflation for Fire
Investment rate of return	7.00%

The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

6. **RETIREMENT PLANS - CONTINUED**

**Missouri Local Government Employees Retirement System (LAGERS) (Continued)**

The actuarial assumptions used in the February 28, 2023 valuation were based on the results of an actuarial experience study for the period March 1, 2015 through February 29, 2020.

**Actuarial Assumptions (Continued)**

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Equity	35.00%	4.78%
Fixed Income	31.00	1.41
Real Assets	36.00	3.29
Strategic Assets	8.00	5.25
Alpha	15.00	3.67
Cash/Leverage	-25.00	-0.29

**Discount Rate**

The discount rate used to measure the total pension liability is 7.00%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability.



6. **RETIREMENT PLANS - continued**

**Missouri Local Government Employees Retirement System (LAGERS) (Continued)**

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balanace as of June 30, 2022	\$ 41,622,983	\$ 36,153,915	\$ 5,469,068
Changes for the year:			
Service cost	1,031,631	-	1,031,631
Interest	2,880,225	-	2,880,225
Change in benefit terms	-	-	-
Differences between expected and actual experience	(124,104)	-	(124,104)
Change in assumption	-	-	-
Contributions - employer	-	1,639,610	(1,639,610)
Contributions - employee	-	271,227	(271,227)
Net investment income	-	1,294,504	(1,294,504)
Benefit payments	(2,001,866)	(2,001,866)	-
Administrative expense	-	(21,920)	21,920
Other (net transfers)	-	(475,050)	475,050
Net changes	1,785,886	706,505	1,079,381
Balance as of June 30, 2023	\$ 43,408,869	\$ 36,860,420	\$ 6,548,449

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the Net Pension Liability of the employer, calculated using the discount rate of 7.00%, as well as what the employer's Net Pension Liability would be using a discount rate that is 1 percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

	(6.00%) 1% Decrease	(7.00%) Current	(8.00%) 1% Increase
Net Pension Liability (Asset)	\$ 13,124,774	\$ 6,548,449	\$ 1,149,149

6. **RETIREMENT PLANS - CONTINUED**

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2023, the City recognized government-wide pension expense of \$1,815,201 related to the LAGERS plan. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

**Missouri Local Government Employees Retirement System (LAGERS) - continued**  
Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 1,765,673	\$ (1,214,158)
Changes in assumptions	141,976	(164,992)
Net difference between projected and actual earnings on pension plan investments	<u>717,796</u>	<u>(14,004)</u>
Totals	<u>\$ 2,625,445</u>	<u>\$ (1,393,154)</u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense in the fiscal years ending June 30, as follows:

<u>Year</u>	<u>Amount</u>
2024	\$ 183,621
2025	(16,443)
2026	824,775
2027	314,837
2028	41,271
Thereafter	(115,770)

**Deferred Compensation Plan**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

6. **RETIREMENT PLANS - CONTINUED**

**Deferred Compensation Plan - continued**

The City funds all amounts of compensation deferred under the plan, at the direction of the covered employee, through investments in the International City Manager Association (ICMA) Retirement Corporation. It is the opinion of the City's legal counsel that the City has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

The plan assets are required to be held in trust for the exclusive benefit of plan participants and their beneficiaries. The City does not report the deferred compensation plan assets and liabilities on its combined balance sheet and the City does not have significant administrative involvement with the plan, nor does the City perform the investing function for the plan.

7. **INSURANCE PROGRAMS**

Significant losses are covered by participation in three public entity risk pools described below. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts did not exceed insurance coverage for the three years ended June 30, 2023.

In August 1986, the City joined an association of St. Louis County municipalities called St. Louis Area Insurance Trust (SLAIT). SLAIT administers an insurance plan which provides coverage for workers' compensation insurance for the municipalities. The premiums paid to SLAIT by the municipalities are used to form a reserve for paying claims. This reserve insures the City for workers' compensation claims up to \$1,000,000 and provides reinsurance for claims between \$1,000,000 and \$5,000,000. The City's premium payment was \$437,434 for the year ended June 30, 2023.

SLAIT also administers an insurance plan which provides \$2,000,000 of general liability and automobile liability coverage for the municipalities. The premiums paid to SLAIT are used to form a reserve for paying claims. The City's premium payment was \$116,324 for the year ended June 30, 2023.

The City also participates in a health insurance program for municipalities that is administered by SLAIT. The premiums paid to SLAIT are used to form a reserve for paying claims. The City's premium payments totaled \$1,164,481 for the year ended June 30, 2023.

8. **COMMUNICATIONS – JOINT VENTURE**

Dispatching services for the fire and police departments are provided by the East Central Dispatching Center, a consortium created by adjacent cities. The fee paid by each city is based primarily on the number of calls for service (911) attributed to each city.

The administration of the joint dispatching venture is overseen by a Board of Directors, comprised of the City Manager or City Administration, from each of the participating municipalities. This joint venture was developed in order to share operating costs thereby saving overall expenses incurred by each participating municipality. In addition, the joint effort is expected to improve equipment and increase the likelihood of obtaining grant funds.

This joint venture has not currently enhanced or hindered the City's financial operations. During the year end of June 30, 2023, the City paid \$306,508 to the East Central Dispatching Center for dispatching services. The City remains liable for their representative share of current and potential liabilities. A separately issued financial report can be obtained for this entity at the City's finance department.

9. **POSTRETIREMENT HEALTH CARE BENEFITS**

**Plan Description**

The City of Maplewood Other Postemployment Benefits (OPEB) Plan (the Plan) provides OPEB for certain eligible employees who retire from the City and their dependents. The Plan is a single-employer defined benefit OPEB plan that is administered by the City. The benefits and benefit levels are governed by City policy. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The Plan does not issue a stand-alone financial report.

**Benefits Provided**

Plan (the Plan) provides an opportunity for continuation of medical and dental insurance benefits to eligible retirees and their dependents. In order to be eligible, retirees must be eligible for normal or early retirement. General employees are eligible for normal retirement at age 60 with 5 years of service or early retirement at age 55 with 5 years of service. Police and fire employees are eligible for normal retirement at age 55 with 5 years of service or early retirement at age 50 with 5 years of service. Retirees who elect to participate must pay 100% of the required premium in effect for the current plan year or any subsequent year at the premium rates in effect at that time.

Since the retirees pay a premium for each year, the City's share of any premium cost is determined on the basis of a blended rate or implicit rate subsidy calculation.

9. **POSTRETIREMENT HEALTH CARE BENEFITS (CONTINUED)**

Retiree medical contributions effective for July 1, 2022, the date of the latest actuarial valuation, are as follows:

<u>Coverage Tier</u>	<u>Medical</u>
Individual	\$753.35
Individual + Spouse	\$1,657.39
Individual + Child	\$1,280.72
Family	\$2,034.05

**Employees Covered by Benefit Terms**

At June 30, 2022, the following employees were covered by the benefit terms:

Active employees	74
Retirees and surviving spouses (with medical)	3
Spouses of current retirees (with medical)	2
Total	<u>79</u>

**Total OPEB Liability**

The City's total liability of \$1,158,519 was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2022 and rolled forward to June 30, 2023. There have been no significant changes between the valuation date and fiscal year end.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Inflation	2.40%
Salary Increases	3.00%
Discount Rate	3.54% (formerly 2.16%)
Healthcare Cost Trend Rates	Medical cost trend rate of 5.3% for 2022, gradually decreasing to an ultimate rate of 3.8% for 2072 and beyond.
Actuarial Cost Method	Entry age normal based.
Amortization Method	N/A

The discount rate was based on the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality rates were based on the PUB 2010 General Mortality Table (employees and healthy annuitants tables) projected generationally using Scale MP-2019.

9. **POSTRETIREMENT HEALTH CARE BENEFITS (CONTINUED)**

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balanace as of June 30, 2022	\$ <u>1,090,407</u>
Changes for the year:	
Service cost	73,512
Interest	38,600
Change in benefit terms	-
Differences between expected and actual experience	-
Change in assumption	-
Benefit payments	<u>(44,000)</u>
Net changes	<u>68,112</u>
Balance as of June 30, 2023	\$ <u><u>1,158,519</u></u>

Impact of Changes of Benefit Terms

There were no changes of benefit terms that significantly impacted the valuation.

Impact of Plan Experience

The Plan has not had a formal actuarial experience study performed.

Impact of Changes of Assumptions

As of June 30, 2023, the interest rate for discounting liabilities is 3.54% per annum based on the 20 year bond GO index.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, calculated using the discount rate of 3.54%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.45%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,265,506	\$ 1,158,519	\$ 1,062,510

9. **POSTRETIREMENT HEALTH CARE BENEFITS (CONTINUED)**

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the City, calculated using the current healthcare cost trend rates 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-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,030,722	\$ 1,158,519	\$ 1,311,829

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the City recognized OPEB expense of \$148,127. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 329,194	\$ -
Changes in assumptions	61,743	105,552
Totals	<u>\$ 390,937</u>	<u>\$ 105,552</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense in future periods as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 36,015
2024	36,015
2025	36,015
2026	36,015
2027	36,015
Thereafter	105,311

## 10. **CONDUIT DEBT**

As of June 30, 2020, the City has authorized \$12,000,000 of taxable industrial revenue bonds (Tech Electronics Properties, LLC Project), Series 2017, for the purpose of providing funds to pay the costs of acquiring, constructing and improving a facility for an industrial development project in the City; approving a plan for the project; and authorizing the City to enter into certain agreements and take certain other actions in connection with the issuance of the bonds. These bonds are secured by the property financed and are payable solely by the company. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the state of Missouri, nor any political subdivision thereof are obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. The outstanding principal balance as of June 30, 2023 is \$2,066,164.

## 11. **TAX ABATEMENTS**

As of June 30, 2023, the City provided a tax abatement through the Chapter 353 Tax Abatement Program, Missouri Revised Statutes.

Chapter 353 tax abatement is an incentive to encourage the redevelopment of blighted areas by providing real property tax abatement. These abatements are under the authority of Chapter 353 of the Revised Statutes of Missouri (the “Urban Redevelopment Corporation Law”). To be eligible for tax abatement, either the City or a private entity must form an Urban Redevelopment Corporation organized for the purpose of clearance, re-planning, reconstruction, or rehabilitation of blighted areas. Tax abatement is only extended to real property that has been found to be a “blighted area” by the City. Under Chapter 353, the City may grant tax abatements up to 100% of annual property taxes for the first 10 years for the increased assessed value over the base land value and up to 50% of annual property taxes for the next 15 years for a maximum 25 year abatement. The length of time abatements are permitted and the amount of abatement allowed is outlined within the guidelines developed for each area or project designated.

For the year ended June 30, 2023, the City abated property taxes of 50 percent totaling \$82,996 under the Chapter 353 program.

The City is subject to tax abatements it would have collected under section 139.600 of the Missouri Revised Statutes. These taxes are pooled and redistributed to the affected taxing authorities and result from numerous tax abatement agreements throughout the area. For the fiscal year ended June 30, 2023 the City’s taxes were reduced \$29,987.



12. **EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

Expenditures exceeded appropriations in the following funds:

	<u>Expenditures</u>	<u>Appropriations</u>	<u>Expenditures Over Appropriations</u>
General	\$ 3,988,718	\$ 3,896,484	\$ 92,234
Parks and stormwater	2,236,990	1,746,458	490,532
Solid waste disposal	587,202	572,600	14,602
Sewer lateral	187,929	141,100	46,829
Cambridge Commons TIF	354,460	69,000	285,460
Deer Creek Center TIF	1,441,627	1,428,933	12,694
Hanley Road Special Allocation	1,270,156	1,122,411	147,745

13. **SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of the independent auditors reports, which is when the financial statements were available to be issued.

## **REQUIRED SUPPLEMENTARY INFORMATION**

***CITY OF MAPLEWOOD, MISSOURI***  
**REQUIRED SUPPLEMENTAL INFORMATION**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY**  
**AND RELATED RATIOS AS OF JUNE 30**

	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b><u>Total Pension Liability</u></b>									
Service cost	\$ 1,031,631	\$ 998,431	\$ 971,607	\$ 949,479	\$ 927,392	\$ 847,033	\$ 833,923	\$ 809,819	\$ 790,131
Interest	2,880,225	2,319,908	2,280,825	2,166,103	1,960,573	1,750,737	1,601,181	1,452,116	1,353,217
Changes in benefit terms	-	5,794,416	-	-	-	-	-	-	-
Difference between expected and actual experience	(124,104)	561,290	(96,544)	(745,947)	590,740	919,507	522,521	(148,931)	(369,403)
Changes in assumptions	-	-	(341,335)	-	-	-	-	773,426	-
Benefit payments, including refunds	(2,001,866)	(1,380,314)	(919,202)	(681,238)	(629,008)	(694,767)	(1,100,571)	(592,742)	(252,197)
Net change in total pension liability	1,785,886	8,293,731	1,895,351	1,688,397	2,849,697	2,822,510	1,857,054	2,293,688	1,521,748
Total pension liability - beginning of year	41,622,983	33,329,252	31,433,901	29,745,504	26,895,807	24,073,297	22,216,243	19,922,555	18,400,807
Total pension liability - end of year	<u>\$ 43,408,869</u>	<u>\$ 41,622,983</u>	<u>\$ 33,329,252</u>	<u>\$ 31,433,901</u>	<u>\$ 29,745,504</u>	<u>\$ 26,895,807</u>	<u>\$ 24,073,297</u>	<u>\$ 22,216,243</u>	<u>\$ 19,922,555</u>
<b><u>Plan Fiduciary Net Position</u></b>									
Contributions - employer	\$ 1,639,610	\$ 7,170,659	\$ 1,513,639	\$ 1,404,240	\$ 1,295,157	\$ 1,234,717	\$ 1,095,524	\$ 1,184,277	\$ 1,198,315
Contributions - employee	271,227	249,004	247,395	240,951	227,926	229,839	214,365	218,548	210,697
Net investment income	1,294,504	41,900	6,161,777	279,149	1,170,047	1,865,130	1,729,389	76,725	231,616
Benefit payments, including refunds	(2,001,866)	(1,380,314)	(919,202)	(681,238)	(629,008)	(694,767)	(1,100,571)	(592,742)	(252,197)
Administrative expenses	(21,920)	(13,813)	(11,716)	(15,334)	(13,169)	(9,307)	(8,936)	(8,500)	(9,229)
Other (net transfers)	(475,050)	1,725,182	154,681	50,426	(116,265)	16,967	348,162	10,534	284,202
Net change in plan fiduciary net position	706,505	7,792,618	7,146,574	1,278,194	1,934,688	2,642,579	2,277,933	888,842	1,663,404
Plan fiduciary net position - beginning of year	36,153,915	28,361,297	21,214,723	19,936,529	18,001,841	15,359,262	13,081,329	12,192,487	10,529,083
Plan fiduciary net position - end of year	<u>\$ 36,860,420</u>	<u>\$ 36,153,915</u>	<u>\$ 28,361,297</u>	<u>\$ 21,214,723</u>	<u>\$ 19,936,529</u>	<u>\$ 18,001,841</u>	<u>\$ 15,359,262</u>	<u>\$ 13,081,329</u>	<u>\$ 12,192,487</u>
Net pension liability - end of year	<u>\$ 6,548,449</u>	<u>\$ 5,469,068</u>	<u>\$ 4,967,955</u>	<u>\$ 10,219,178</u>	<u>\$ 9,808,975</u>	<u>\$ 8,893,966</u>	<u>\$ 8,714,035</u>	<u>\$ 9,134,914</u>	<u>\$ 7,730,068</u>
Plan fiduciary net position as a percentage of total pension liability	<u>84.9%</u>	<u>86.9%</u>	<u>85.1%</u>	<u>67.5%</u>	<u>67.0%</u>	<u>66.9%</u>	<u>63.8%</u>	<u>58.9%</u>	<u>61.2%</u>
Covered payroll	<u>\$ 6,472,404</u>	<u>\$ 5,856,330</u>	<u>\$ 5,949,126</u>	<u>\$ 5,935,542</u>	<u>\$ 5,727,535</u>	<u>\$ 5,682,420</u>	<u>\$ 5,102,974</u>	<u>\$ 5,335,971</u>	<u>\$ 5,162,926</u>
Net pension liability as a percentage of covered payroll	<u>101.2%</u>	<u>93.4%</u>	<u>83.5%</u>	<u>172.2%</u>	<u>171.3%</u>	<u>156.5%</u>	<u>170.8%</u>	<u>171.2%</u>	<u>149.7%</u>

Note: The above information is not available for years prior to the implementation of GASB 67.

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
**SCHEDULE OF ACTUARIALLY DETERMINED PENSION CONTRIBUTION**

**SCHEDULE OF ACTUARIALLY DETERMINED PENSION CONTRIBUTION**

Year Ended June 30	Actuarially Determined Contribution	Employer Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions As A Percentage Of Covered Payroll
2023	\$ 1,790,353	\$ 1,630,855	\$ 159,498	\$ 6,705,111	24.32 %
2022	1,626,341	1,529,435	96,906	6,221,240	24.58
2021	1,466,729	1,513,639	(46,910)	5,949,126	25.44
2020	1,512,802	1,404,240	108,562	6,023,800	23.31
2019	1,493,744	1,295,158	198,586	5,698,158	22.73
2018	1,300,436	1,234,718	65,718	5,745,997	21.49
2017	1,095,651	1,094,651	1,000	5,465,024	20.03
2016	1,184,672	1,184,672	-	5,465,024	21.68
2015	1,213,719	1,198,794	14,925	5,268,963	22.75
2014	1,174,839	1,167,388	7,451	5,166,474	22.60

**Notes to Schedule of Contributions**

**Valuation date:** 2/28/2023

**Notes:** The roll-forward of total pension liability from February 28, 2023 to June 30, 2023 reflects expected service cost and interest reduced by actual benefit payments.

**Methods and assumptions used to determine contribution rates:**

<b>Actuarial cost method</b>	Entry age normal and Modified Terminal Funding
<b>Amortization method</b>	Level percentage of payroll, closed
<b>Remaining amortization period</b>	Multiple bases from 15 to 17 years
<b>Asset valuation method</b>	5-year smoothed market; 20% corridor
<b>Inflation</b>	2.75% wage inflation; 2.25% price inflation
<b>Salary increases</b>	2.75% - 6.75% including wage inflation
<b>Investment rate of return</b>	7.00%, net of investment expenses
<b>Retirement age</b>	Experience-based table of rates that are specific to the type of
<b>Mortality</b>	The healthy retiree mortality tables, for post-retirement mortality, were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups.

Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables.

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
**SCHEDULE OF CHANGES IN OTHER POST EMPLOYMENT BENEFIT LIABILITY**  
**AND RELATED RATIOS AS OF JUNE 30**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>Total Other Post Employment Benefit Liability</u>						
Service cost	\$ 73,512	\$ 73,512	\$ 47,979	\$ 35,931	\$ 32,187	\$ 31,833
Interest	38,600	17,766	16,775	21,345	21,189	18,873
Changes in assumptions	-	(122,521)	3,289	94,882	20,486	(15,206)
Difference between expected and actual experience	-	394,809	-	-	-	-
Benefit payments, including refunds	<u>(44,000)</u>	<u>(44,047)</u>	<u>(16,445)</u>	<u>(13,448)</u>	<u>(17,050)</u>	<u>(13,982)</u>
Net change in total liability	68,112	319,519	51,598	138,710	56,812	21,518
Total other post employment benefit liability - beginning of year	<u>1,090,407</u>	<u>770,888</u>	<u>719,290</u>	<u>580,580</u>	<u>523,768</u>	<u>502,250</u>
Total other post employment benefit liability - end of year	<u><u>\$ 1,158,519</u></u>	<u><u>\$ 1,090,407</u></u>	<u><u>\$ 770,888</u></u>	<u><u>\$ 719,290</u></u>	<u><u>\$ 580,580</u></u>	<u><u>\$ 523,768</u></u>
 Covered employee payroll	 <u><u>\$ 9,856,000</u></u>	 <u><u>\$ 9,856,000</u></u>	 <u><u>\$ 8,839,528</u></u>	 <u><u>\$ 8,405,811</u></u>	 <u><u>\$ 6,084,712</u></u>	 <u><u>\$ 6,102,726</u></u>
 Net other post employment benefit liability as a percentage of covered payroll	 <u><u>11.8%</u></u>	 <u><u>11.1%</u></u>	 <u><u>8.7%</u></u>	 <u><u>8.6%</u></u>	 <u><u>9.5%</u></u>	 <u><u>8.6%</u></u>

Note: (1)The above information is not available for years prior to the implementation of GASB 75.

(2) No assets are accumulated in a trust that met the criteria of GASB codification P22.101 or P52.101 to pay the related benefits

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
<b>REVENUES</b>				
Taxes	\$ 7,652,754	\$ 7,652,754	\$ 7,991,333	\$ 338,579
Licenses and permits	1,007,511	1,007,511	1,028,875	21,364
Fines and court costs	191,295	191,295	123,457	(67,838)
Intergovernmental	-	-	1,697,272	1,697,272
Investment income	2,000	2,000	12,331	10,331
Charges for service	13,876	13,876	8,696	(5,180)
Miscellaneous	1,000,252	1,000,252	98,651	(901,601)
TOTAL REVENUES	9,867,688	9,867,688	10,960,615	1,092,927
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	105,033	78,799	85,510	(6,711)
Executive	1,789,279	1,824,883	1,959,201	(134,318)
Legal	502,104	508,700	342,407	166,293
Public works	1,544,607	1,484,102	1,349,910	134,192
Capital outlay	-	-	251,690	(251,690)
TOTAL EXPENDITURES	3,941,023	3,896,484	3,988,718	(92,234)
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	5,926,665	5,971,204	6,971,897	1,000,693
<b>OTHER FINANCING SOURCES</b>				
Transfer in (out)	(5,814,343)	(5,814,343)	(4,587,655)	1,226,688
<b>NET CHANGE IN FUND BALANCE</b>	112,322	156,861	2,384,242	\$ 2,227,381
<b>FUND BALANCES - BEGINNING OF YEAR</b>	6,129,861	6,129,861	6,129,861	
<b>FUND BALANCES - END OF YEAR</b>	\$ 6,242,183	\$ 6,286,722	\$ 8,514,103	

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**PARKS AND STORMWATER FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 1,500,000	\$ 1,500,000	\$ 1,724,031	\$ 224,031
Intergovernmental	-	-	-	-
Investment income	1,000	1,000	1,030	30
Miscellaneous	-	-	-	-
TOTAL REVENUE	<u>1,501,000</u>	<u>1,501,000</u>	<u>1,725,061</u>	<u>224,061</u>
<b>EXPENDITURES</b>				
Current:				
Parks and recreation	1,368,497	1,487,608	1,549,385	(61,777)
Capital outlay	764,875	258,850	687,605	(428,755)
TOTAL EXPENDITURES	<u>2,133,372</u>	<u>1,746,458</u>	<u>2,236,990</u>	<u>(490,532)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(632,372)	(245,458)	(511,929)	(266,471)
<b>OTHER FINANCING SOURCES</b>				
Transfers	<u>(163,500)</u>	<u>(163,500)</u>	<u>-</u>	<u>163,500</u>
<b>NET CHANGE IN FUND BALANCE</b>	(795,872)	(408,958)	(511,929)	<u>\$ (102,971)</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,940,951</u>	<u>1,940,951</u>	<u>1,940,951</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,308,579</u>	<u>\$ 1,695,493</u>	<u>\$ 1,429,022</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**SOLID WASTE DISPOSAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 650,000	\$ 650,000	\$ 665,457	\$ 15,457
Investment income	250	250	184	(66)
Charges for service	20,500	20,500	23,777	3,277
Miscellaneous	20,000	20,000	17,267	(2,733)
TOTAL REVENUE	<u>690,750</u>	<u>690,750</u>	<u>706,685</u>	<u>15,935</u>
<b>EXPENDITURES</b>				
Current:				
Sanitation	<u>584,977</u>	<u>572,600</u>	<u>587,202</u>	<u>(14,602)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	105,773	118,150	119,483	<u>\$ 1,333</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,181,153</u>	<u>1,181,153</u>	<u>504,693</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,286,926</u>	<u>\$ 1,299,303</u>	<u>\$ 624,176</u>	



**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**FIRE SALES TAX FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 1,550,000	\$ 1,550,000	\$ 1,719,494	\$ 169,494
Investment income	100	100	33,385	33,285
TOTAL REVENUE	<u>1,550,100</u>	<u>1,550,100</u>	<u>1,752,879</u>	<u>202,779</u>
<b>EXPENDITURES</b>				
Current:				
Public safety - Fire	3,071,829	2,813,930	2,800,699	13,231
Capital outlay	101,150	148,025	25,010	123,015
Debt service	<u>160,500</u>	<u>160,500</u>	<u>160,484</u>	<u>16</u>
TOTAL EXPENDITURES	<u>3,333,479</u>	<u>3,122,455</u>	<u>2,986,193</u>	<u>136,262</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,783,379)	(1,572,355)	(1,233,314)	339,041
<b>OTHER FINANCING SOURCES</b>				
Transfer in (out)	<u>1,574,054</u>	<u>1,574,054</u>	<u>1,009,233</u>	<u>(564,821)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(209,325)	1,699	(224,081)	<u>\$ (225,780)</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>536,751</u>	<u>536,751</u>	<u>536,751</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (1,246,628)</u>	<u>\$ (1,035,604)</u>	<u>\$ (696,563)</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**PROP P FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 475,000	\$ 475,000	\$ 519,630	\$ 44,630
<b>EXPENDITURES</b>				
Current:				
Public safety	4,668,637	4,158,267	4,221,403	(63,136)
Capital outlay	250,500	226,570	76,775	149,795
TOTAL EXPENDITURES	<u>4,919,137</u>	<u>4,384,837</u>	<u>4,298,178</u>	<u>86,659</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(4,444,137)	(3,909,837)	(3,778,548)	(42,029)
<b>OTHER FINANCING SOURCES</b>				
Transfer in (out)	<u>4,240,289</u>	<u>4,240,289</u>	<u>3,578,422</u>	<u>661,867</u>
<b>NET CHANGE IN FUND BALANCE</b>	(203,848)	330,452	(200,126)	<u>\$ 619,838</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>477,516</u>	<u>477,516</u>	<u>477,516</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (3,966,621)</u>	<u>\$ (3,432,321)</u>	<u>\$ (3,301,032)</u>	

***CITY OF MAPLEWOOD, MISSOURI***  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**1. BUDGETARY INFORMATION**

Budgets are adopted on a modified accrual basis of accounting which is consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the general, special revenue and capital project funds. Appropriations with outstanding commitments or encumbrances are carried into the following year. Unexpended, unencumbered appropriations lapse at the end of the year.

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1) The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed operating expenditures, capital expenditures and the means for financing.
- 2) Public hearings are conducted to obtain comments from all interested parties.
- 3) The budget is formally adopted on or before the last day of the current fiscal year end.
- 4) The City Manager is authorized to transfer budgeted amounts within any department. However, any transfers between departments, between funds or any alteration of the total expenditures of any fund must be approved by the City Council.
- 5) Expenditures may not legally exceed budgeted appropriations at the department level, unless the City Manager first certifies that there is sufficient unencumbered balance to cover the claim or meet the obligation. The legal level of budgetary control is at the fund level.

Actual expenditures exceeded those budgeted in the General Fund, Parks and Stormwater Fund, Solid Waste Disposal Fund, Sewer Lateral Fund, Cambridge Commons TIF Fund, Deer Creek Center TIF Fund, and Hanley Road Special Allocation Fund.

## **SUPPLEMENTARY INFORMATION**

**CITY OF MAPLEWOOD, MISSOURI**  
**COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**  
**JUNE 30, 2023**

	Special Revenue Funds			Debt Service Funds				
	Sewer Lateral Fund	Forfeiture Fund	Special Business District Fund	Cambridge Commons TIF Fund	Deer Creek Center TIF Fund	Hanely Road Special Allocation Fund	Firehouse Bond Fund	Total
<b>ASSETS</b>								
Cash and investments	\$ 101,408	\$ 52,334	\$ 251,882	\$ 210,551	\$ 1,538,505	\$ 1,051,034	\$ -	\$ 3,205,714
Receivables:								
Taxes	-	-	-	-	-	-	25,860	25,860
Other	-	-	-	-	139,958	220,166	-	360,124
Prepaid items	-	-	7,642	-	-	-	-	7,642
Restricted cash	-	-	-	-	-	-	588,458	588,458
Due from other funds	-	-	-	-	-	-	409,392	409,392
<b>TOTAL ASSETS</b>	<u><u>\$ 101,408</u></u>	<u><u>\$ 52,334</u></u>	<u><u>\$ 259,524</u></u>	<u><u>\$ 210,551</u></u>	<u><u>\$ 1,678,463</u></u>	<u><u>\$ 1,271,200</u></u>	<u><u>\$ 1,023,710</u></u>	<u><u>\$ 4,597,190</u></u>
<b>LIABILITIES</b>								
Accounts payable	\$ 7,258	\$ -	\$ 5,323	\$ -	\$ -	\$ -	\$ -	\$ 12,581
Due to other funds	249,137	2,248	-	-	37,607	2,481	-	291,473
<b>TOTAL LIABILITIES</b>	<u>256,395</u>	<u>2,248</u>	<u>5,323</u>	<u>-</u>	<u>37,607</u>	<u>2,481</u>	<u>-</u>	<u>304,054</u>
<b>DEFERRED INFLOWS</b>								
Unavailable revenue - property taxes	-	-	-	-	-	-	23,364	23,364
<b>FUND BALANCES:</b>								
Fund balances:								
Nonspendable - prepaid	-	-	7,642	-	-	-	-	7,642
Restricted:								
TIF projects and debt service	-	-	-	210,551	1,640,856	1,268,719	-	3,120,126
Maplewood business district	-	-	246,559	-	-	-	-	246,559
Debt service	-	-	-	-	-	-	1,000,346	1,000,346
Public safety	-	50,086	-	-	-	-	-	50,086
Unassigned	(154,987)	-	-	-	-	-	-	(154,987)
<b>TOTAL FUND BALANCES</b>	<u>(154,987)</u>	<u>50,086</u>	<u>254,201</u>	<u>210,551</u>	<u>1,640,856</u>	<u>1,268,719</u>	<u>1,000,346</u>	<u>4,269,772</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u><u>\$ 101,408</u></u>	<u><u>\$ 52,334</u></u>	<u><u>\$ 259,524</u></u>	<u><u>\$ 210,551</u></u>	<u><u>\$ 1,678,463</u></u>	<u><u>\$ 1,271,200</u></u>	<u><u>\$ 1,023,710</u></u>	<u><u>\$ 4,597,190</u></u>

**CITY OF MAPLEWOOD, MISSOURI**  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds			Debt Service Funds				
	Sewer Lateral Fund	Forfeiture Fund	Special Business District Fund	Cambridge Commons TIF Fund	Deer Creek Center TIF Fund	Hanely Road Special Allocation Fund	Firehouse Bond Fund	Total
<b>REVENUES</b>								
Taxes	\$ 116,424	\$ -	\$ 56,041	\$ 97,229	\$ 1,572,197	\$ 1,385,641	\$ 535,395	\$ 3,762,927
Licenses and permits	-	-	63,617	-	-	-	-	63,617
Investment income	25	8	111	10,113	17,971	14,938	-	43,166
Miscellaneous	363	48,025	9,550	-	-	-	-	57,938
TOTAL REVENUES	116,812	48,033	129,319	107,342	1,590,168	1,400,579	535,395	3,927,648
<b>EXPENDITURES</b>								
Current:								
Public safety	-	14,198	-	-	-	-	-	14,198
Public works	187,929	-	-	-	-	-	-	187,929
Community development	-	-	93,370	-	-	-	-	93,370
Capital outlay	-	-	5,915	-	-	-	-	5,915
Debt service:								
Principal retirement	-	-	-	329,001	1,150,000	1,065,000	280,000	2,824,001
Interest and fiscal charges	-	-	-	25,459	291,627	205,156	117,418	639,660
TOTAL EXPENDITURES	187,929	14,198	99,285	354,460	1,441,627	1,270,156	397,418	3,765,073
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(71,117)	33,835	30,034	(247,118)	148,541	130,423	137,977	162,575
<b>FUND BALANCES - BEGINNING OF YEAR</b>	(83,870)	16,251	224,167	457,669	1,492,315	1,138,296	862,369	4,107,197
<b>FUND BALANCES - END OF YEAR</b>	\$ (154,987)	\$ 50,086	\$ 254,201	\$ 210,551	\$ 1,640,856	\$ 1,268,719	\$ 1,000,346	\$ 4,269,772

**CITY OF MAPLEWOOD, MISSOURI**

SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
CAPITAL IMPROVEMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2023

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 1,525,000	\$ 1,525,000	\$ 1,649,080	\$ 124,080
Intergovernmental	1,233,460	1,233,460	789,837	(443,623)
Investment income	1,000	1,000	350	(650)
Miscellaneous	30,000	30,000	470	(29,530)
TOTAL REVENUES	<u>2,789,460</u>	<u>2,789,460</u>	<u>2,439,737</u>	<u>(349,723)</u>
<b>EXPENDITURES</b>				
Current:				
General government	128,709	197,600	170,554	27,046
Public works	38,300	43,000	46,718	(3,718)
Capital outlay	4,068,015	3,859,900	2,894,306	965,594
Debt service	146,000	146,000	145,210	790
TOTAL EXPENDITURES	<u>4,381,024</u>	<u>4,246,500</u>	<u>3,256,788</u>	<u>989,712</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,591,564)	(1,457,040)	(817,051)	639,989
<b>OTHER FINANCING SOURCES</b>				
Transfers	<u>163,500</u>	<u>163,500</u>	<u>-</u>	<u>(163,500)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,428,064)	(1,293,540)	(817,051)	<u>\$ 476,489</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,519,468</u>	<u>1,519,468</u>	<u>1,519,468</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 91,404</u>	<u>\$ 225,928</u>	<u>\$ 702,417</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**SEWER LATERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 120,000	\$ 120,000	\$ 116,424	\$ (3,576)
Investment income	50	50	25	(25)
Miscellaneous	-	-	363	363
TOTAL REVENUE	<u>120,050</u>	<u>120,050</u>	<u>116,449</u>	<u>(3,601)</u>
<b>EXPENDITURES</b>				
Current:				
Public works	<u>86,600</u>	<u>141,100</u>	<u>187,929</u>	<u>(46,829)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	33,450	(21,050)	(71,480)	<u>\$ (50,430)</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>(83,870)</u>	<u>(83,870)</u>	<u>(83,870)</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (50,420)</u>	<u>\$ (104,920)</u>	<u>\$ (155,350)</u>	



***CITY OF MAPLEWOOD, MISSOURI***

**SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
FORFEITURE FUND (ASSET SHARING)  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>BUDGET</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Miscellaneous	\$ -	\$ -	\$ 48,033	\$ 48,033
<b>EXPENDITURES</b>				
Capital outlay	5,000	5,000	-	5,000
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(5,000)	(5,000)	48,033	<u>\$ 53,033</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	16,251	16,251	16,251	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 11,251</u>	<u>\$ 11,251</u>	<u>\$ 64,284</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**SPECIAL BUSINESS DISTRICT**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 55,000	\$ 55,000	\$ 56,041	\$ 1,041
Licenses and permits	50,000	50,000	63,617	13,617
Investment income	100	100	111	11
Miscellaneous	4,500	4,500	9,550	5,050
TOTAL REVENUE	<u>109,600</u>	<u>109,600</u>	<u>129,319</u>	<u>19,719</u>
<b>EXPENDITURES</b>				
Current:				
Community development	92,052	95,627	93,370	2,257
Capital outlay	19,500	44,500	5,915	38,585
TOTAL EXPENDITURES	<u>111,552</u>	<u>140,127</u>	<u>99,285</u>	<u>40,842</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,952)	(30,527)	30,034	<u>\$ 60,561</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>224,167</u>	<u>224,167</u>	<u>224,167</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 222,215</u>	<u>\$ 193,640</u>	<u>\$ 254,201</u>	

**CITY OF MAPLEWOOD, MISSOURI****SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
CAMBRIDGE COMMONS TIF FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>BUDGET</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes	\$ 100,000	\$ 100,000	\$ 97,229	\$ (2,771)
Investment income	20	20	10,113	10,093
TOTAL REVENUES	<u>100,020</u>	<u>100,020</u>	<u>107,342</u>	<u>7,322</u>
<b>EXPENDITURES</b>				
Debt service	<u>63,931</u>	<u>69,000</u>	<u>354,460</u>	<u>(285,460)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	36,089	31,020	(247,118)	<u>\$ (278,138)</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>457,669</u>	<u>457,669</u>	<u>457,669</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 493,758</u>	<u>\$ 488,689</u>	<u>\$ 210,551</u>	

**CITY OF MAPLEWOOD, MISSOURI****SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
DEER CREEK CENTER TIF FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	<b>BUDGET</b>		<b>ACTUAL</b>	<b>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</b>
	<b>ORIGINAL</b>	<b>FINAL</b>		
<b>REVENUES</b>				
Taxes	\$ 1,565,800	\$ 1,565,800	\$ 1,572,197	\$ 6,397
Investment income	-	-	17,971	17,971
TOTAL REVENUE	<u>1,565,800</u>	<u>1,565,800</u>	<u>1,590,168</u>	<u>24,368</u>
<b>EXPENDITURES</b>				
Debt service	<u>1,211,488</u>	<u>1,428,933</u>	<u>1,441,627</u>	<u>(12,694)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	354,312	136,867	148,541	<u>\$ 11,674</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,492,315</u>	<u>1,492,315</u>	<u>1,492,315</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,846,627</u>	<u>\$ 1,629,182</u>	<u>\$ 1,640,856</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**HANLEY ROAD SPECIAL ALLOCATION FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,385,641	\$ 185,641
Investment income	50	50	14,938	14,888
TOTAL REVENUE	<u>1,200,050</u>	<u>1,200,050</u>	<u>1,400,579</u>	<u>200,529</u>
<b>EXPENDITURES</b>				
Debt service	<u>1,091,335</u>	<u>1,122,411</u>	<u>1,270,156</u>	<u>(147,745)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	108,715	77,639	130,423	<u>\$ 52,784</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,138,296</u>	<u>1,138,296</u>	<u>1,138,296</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,247,011</u>	<u>\$ 1,215,935</u>	<u>\$ 1,268,719</u>	

***CITY OF MAPLEWOOD, MISSOURI***  
**SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**FIREHOUSE BOND FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>BUDGET ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Taxes	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 535,395</u>	<u>\$ 35,395</u>
<b>EXPENDITURES</b>				
Debt Service	<u>398,318</u>	<u>398,000</u>	<u>397,418</u>	<u>582</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	101,682	102,000	137,977	<u><u>\$ 35,977</u></u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>862,369</u>	<u>862,369</u>	<u>862,369</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u><u>\$ 964,051</u></u>	<u><u>\$ 964,369</u></u>	<u><u>\$ 1,000,346</u></u>	

## **STATISTICAL SECTION**

## **STATISTICAL SECTION**

This part of the City of Maplewood, Missouri's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

### **Financial Trends**

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

### **Revenue Capacity**

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

### **Debt Capacity**

These schedules 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.

### **Demographic and Economic information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

### **Operating Information**

These schedules 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 the activities it performs.

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



**CITY OF MAPLEWOOD, MISSOURI**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Governmental Activities:										
Net investment in capital assets	\$26,484,799	\$25,010,096	\$25,346,063	\$24,591,655	\$23,346,433	\$22,707,520	\$21,099,780	\$18,388,510	\$17,728,625	\$16,898,395
Restricted:										
Capital Projects	702,417	1,519,468	2,304,582	2,013,138	2,285,564	1,485,599	963,458	1,358,006	1,007,848	412,163
Net pension Asset - PERS	-	-	7,070,969	-	-	-	-	-	-	-
Debt service	4,143,836	3,950,649	3,726,443	3,761,128	2,976,158	2,862,005	2,586,765	2,477,388	2,420,894	2,275,789
Local parks and storm water	1,429,022	1,940,951	1,596,534	2,164,377	1,978,366	1,841,211	1,565,700	1,202,501	983,037	876,841
Solid waste disposal	655,251	532,243	110,939	22,992	26,010	19,257	21,665	201,599	306,032	419,838
Fire department	312,670	536,751	542,866	1,198,084	400,511	362,557	399,891	418,545	377,920	287,859
Sewer lateral repairs	-	-	-	-	-	-	-	-	-	-
Public safety	525,590	493,767	516,951	602,913	430,502	304,356	20,151	27,086	25,033	36,246
Maplewood business district	254,201	224,167	187,171	175,652	159,486	101,965	108,881	117,523	145,555	181,376
Unrestricted	<u>(5,232,294)</u>	<u>(9,873,778)</u>	<u>(14,592,831)</u>	<u>(12,185,141)</u>	<u>(11,469,850)</u>	<u>(10,669,216)</u>	<u>(9,821,076)</u>	<u>(10,647,650)</u>	<u>(10,810,393)</u>	<u>(11,936,642)</u>
Total Governmental Activities, Net Position	<u>\$29,275,492</u>	<u>\$24,334,314</u>	<u>\$26,809,687</u>	<u>\$22,344,798</u>	<u>\$20,133,180</u>	<u>\$19,015,254</u>	<u>\$16,945,215</u>	<u>\$13,543,508</u>	<u>\$12,184,551</u>	<u>\$9,451,865</u>

Source: Basic Financial Statements

**CITY OF MAPLEWOOD, MISSOURI**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 2,494,645	\$ 2,488,100	\$ 1,572,634	\$ 2,005,843	\$ 2,125,414	\$ 2,120,495	\$ 2,174,305	\$ 2,284,857	\$ 1,923,043	\$ 2,092,586
Public safety	9,737,422	5,590,607	6,479,460	7,400,566	7,232,500	6,431,259	5,810,449	5,877,766	5,662,061	5,297,089
Public works	3,389,048	3,864,745	1,834,351	2,886,193	2,969,916	3,153,560	2,693,861	2,713,070	2,819,006	2,566,368
Sanitation	587,202	579,973	777,859	671,791	669,174	638,212	724,108	580,865	626,773	613,155
Parks and recreation	1,837,398	1,469,611	1,308,721	661,384	728,145	640,971	601,333	589,462	581,333	529,718
Community development	162,933	104,635	82,870	107,175	79,414	152,339	96,669	144,057	143,494	8,628,387
Interest and fiscal charges	666,656	777,854	882,209	975,655	1,023,942	1,118,649	1,203,780	1,252,201	1,251,511	1,895,220
Total governmental activities expenses	18,875,304	14,875,525	12,938,104	14,708,607	14,828,505	14,255,485	13,304,505	13,442,278	13,007,221	21,622,523
<b>PROGRAM REVENUE</b>										
Governmental activities:										
Charges for services:										
General government	1,022,527	932,185	1,451,247	956,913	796,786	951,803	1,047,031	963,823	886,840	821,256
Public safety	123,457	152,741	99,867	270,765	318,431	427,232	414,481	496,332	884,314	1,118,588
Public works	15,044	-	4,878	15,927	14,519	6,203	9,756	19,478	5,708	12,121
Sanitation	23,777	26,810	-	-	-	-	-	-	-	-
Community development	63,617	53,454	-	-	-	-	-	-	-	-
Operating grants and contributions	1,697,272	40,912	634,470	726,083	576,908	585,091	548,481	555,917	561,559	515,775
Capital and operating grants and contributions	789,837	325,523	42,381	-	-	145,240	1,419,789	3,771	404,803	220,121
Total governmental activities program revenue	3,735,531	1,531,625	2,232,843	1,969,688	1,706,644	2,115,569	3,439,538	2,039,321	2,743,224	2,687,861
<b>NET EXPENSES</b>	<b>(15,139,773)</b>	<b>(13,343,900)</b>	<b>(10,705,261)</b>	<b>(12,738,919)</b>	<b>(13,121,861)</b>	<b>(12,139,916)</b>	<b>(9,864,967)</b>	<b>(11,402,957)</b>	<b>(10,263,997)</b>	<b>(18,934,662)</b>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>										
Governmental activities:										
Taxes:										
General	961,390	849,856	959,066	1,072,617	950,686	844,535	882,814	928,933	937,772	836,477
Debt service	535,395	597,319	473,381	521,219	470,900	565,686	488,622	470,929	-	-
Tax increment debt	892,625	608,837	1,715,742	2,091,391	1,090,599	1,615,863	1,312,192	1,326,846	1,097,386	1,394,382
Solid waste	665,457	949,041	641,787	602,485	546,980	352,133	351,753	356,030	342,384	383,418
Business district	56,041	53,301	53,803	55,789	53,170	51,376	44,536	50,868	48,612	14,971
Public safety pension	953,728	-	-	-	-	-	-	-	-	-
Gross receipts	2,004,248	1,852,284	1,678,849	1,786,920	1,914,020	2,038,962	1,885,093	1,893,322	1,981,008	2,058,967
Sales tax	12,209,345	11,522,480	8,574,189	8,295,054	8,220,881	7,831,007	7,501,808	7,328,098	7,658,608	7,230,054
Miscellaneous	761,710	672,775	156,323	173,353	165,875	175,856	193,406	163,014	179,533	156,562
Investment earnings	90,446	(81,520)	(21,672)	144,253	79,641	34,949	13,719	10,953	10,517	8,307
Gain on sale of capital assets	-	-	(62,570)	(156,776)	993	-	38,555	-	259	9,316
Other	950,566	226,957	1,001,252	364,232	746,042	1,088,538	554,176	232,921	740,604	466,523
Total governmental activities	20,080,951	17,251,330	15,170,150	14,950,537	14,239,787	14,598,905	13,266,674	12,761,914	12,996,683	12,558,977
<b>CHANGES IN NET POSITION</b>	<b>\$ 4,941,178</b>	<b>\$ 3,907,430</b>	<b>\$ 4,464,889</b>	<b>\$ 2,211,618</b>	<b>\$ 1,117,926</b>	<b>\$ 2,458,989</b>	<b>\$ 3,401,707</b>	<b>\$ 1,358,957</b>	<b>\$ 2,732,686</b>	<b>\$(6,375,685)</b>

Source: Basic Financial Statements

**CITY OF MAPLEWOOD, MISSOURI**  
**PROGRAM REVENUES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>FUNCTIONS/PROGRAMS</b>										
Governmental activities:										
General government	\$ 1,022,527	\$ 932,185	\$1,451,247	\$ 956,913	\$ 796,786	\$ 951,803	\$1,047,031	\$ 963,823	\$ 895,995	\$ 821,256
Public safety	1,820,729	193,653	167,345	308,743	371,056	427,232	437,485	532,525	915,543	1,145,350
Public works	804,881	3,500	609,252	554,573	532,362	6,203	1,951,026	542,973	902,319	721,255
Sanitation	23,777	26,810	4,999	-	6,440	-	3,996	-	29,367	-
Parks and recreation	-	322,023	-	149,459	-	-	-	-	-	-
Community development	63,617	53,454	-	-	-	-	-	-	-	-
Total Governmental Activities	<u>\$ 3,735,531</u>	<u>\$1,531,625</u>	<u>\$2,232,843</u>	<u>\$1,969,688</u>	<u>\$1,706,644</u>	<u>\$1,385,238</u>	<u>\$3,439,538</u>	<u>\$2,039,321</u>	<u>\$2,743,224</u>	<u>\$2,687,861</u>

**CITY OF MAPLEWOOD, MISSOURI**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund:										
Non-spendable	\$ 106,928	\$ 105,699	\$ -	\$ -	\$ 7,435	\$ 159,241	\$ 154,341	\$ 105,069	\$ 91,579	\$ 77,427
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	172,086	172,086	162,197	162,156	156,669	157,409
Assigned	54,446	57,246	65,618	70,334	917,804	494,724	566,907	697,840	690,681	537,170
Unassigned	8,395,968	5,966,916	5,715,129	5,246,512	4,964,972	6,121,132	7,320,163	7,490,396	8,504,409	8,858,573
Total General Fund	<u>\$8,557,342</u>	<u>\$6,129,861</u>	<u>\$5,780,747</u>	<u>\$5,316,846</u>	<u>\$6,062,297</u>	<u>\$6,947,183</u>	<u>\$ 8,203,608</u>	<u>\$ 8,455,461</u>	<u>\$ 9,443,338</u>	<u>\$9,630,579</u>
All Other Governmental Funds:										
Restricted/Reserved										
Nonspendable	\$ 32,782	\$ 21,429	\$ 2,100	\$ 1,367	\$ 1,367	\$ 14,154	\$ 19,681	\$ 4,678	\$ 1,220	\$ 2,467
Restricted	7,889,503	9,149,017	9,006,681	10,067,525	8,385,561	7,089,358	7,285,001	10,959,136	10,689,668	4,262,983
Unassigned	<u>(154,987)</u>	<u>(83,870)</u>	<u>(22,122)</u>	<u>(301,107)</u>	<u>(430,395)</u>	<u>(31,041)</u>	<u>(94,851)</u>	<u>(37,313)</u>	<u>(44,538)</u>	<u>-</u>
Total all other governmental funds	<u>\$7,767,298</u>	<u>\$9,086,576</u>	<u>\$8,986,659</u>	<u>\$9,767,785</u>	<u>\$7,956,533</u>	<u>\$7,072,471</u>	<u>\$ 7,209,831</u>	<u>\$10,926,501</u>	<u>\$ 10,646,350</u>	<u>\$4,265,450</u>

**CITY OF MAPLEWOOD, MISSOURI**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Revenues:</b>										
Taxes	\$ 18,985,680	\$ 17,097,562	\$ 15,142,131	\$ 13,914,758	\$ 14,004,235	\$ 13,147,594	\$ 12,991,872	\$ 12,734,348	\$ 12,524,447	\$ 11,900,587
Licenses and permits	1,092,492	982,566	923,989	779,929	931,071	1,046,469	965,892	884,263	832,948	849,663
Fines and forfeitures	123,457	152,741	270,765	318,332	427,232	413,992	466,555	876,654	1,075,639	934,386
Intergovernmental	2,487,109	366,435	188,659	91,792	340,803	1,800,491	65,969	147,069	104,636	438,231
Earnings on investments	90,446	(81,520)	144,251	79,641	34,948	13,719	10,953	10,518	8,306	15,579
Charges for services	32,473	29,883	46,167	46,881	34,526	39,802	54,105	43,346	51,431	79,898
Miscellaneous	174,326	189,503	373,017	740,466	1,087,539	553,676	226,421	729,502	520,455	558,102
Total revenues	<u>22,985,983</u>	<u>18,737,170</u>	<u>17,088,979</u>	<u>15,971,799</u>	<u>16,860,354</u>	<u>17,015,743</u>	<u>14,781,767</u>	<u>15,425,700</u>	<u>15,117,862</u>	<u>14,776,446</u>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	2,557,672	2,511,195	1,784,665	1,805,235	1,898,362	1,916,001	1,873,671	1,827,212	1,866,867	3,279,321
Public safety	7,036,300	6,539,971	6,555,179	6,168,415	6,074,892	5,868,246	5,920,166	5,989,491	5,589,064	5,341,122
Public works	3,119,071	1,311,455	1,568,592	1,663,639	1,733,935	1,687,885	1,728,764	1,745,827	1,651,869	1,579,932
Sanitation	587,202	579,973	668,219	669,174	638,212	724,108	580,865	626,773	613,155	457,585
Parks and recreation	1,549,385	1,256,351	661,384	697,213	628,582	574,095	574,516	579,851	521,071	487,829
Community development	93,734	70,978	99,943	76,189	131,139	89,183	109,841	98,963	8,579,281	95,665
Capital outlay	3,941,301	3,664,789	2,515,136	1,829,005	4,204,335	7,719,601	1,584,707	2,054,217	2,127,047	2,006,342
<b>Debt service:</b>										
Principal	3,105,703	2,625,790	2,271,055	1,587,536	2,225,945	1,884,621	1,836,966	1,210,634	1,845,222	1,620,566
Interest	663,652	806,124	999,004	1,054,062	1,153,992	1,228,221	1,279,997	1,268,661	1,839,381	864,416
Total expenditures	<u>22,654,020</u>	<u>19,366,626</u>	<u>17,123,177</u>	<u>15,550,468</u>	<u>18,689,394</u>	<u>21,691,961</u>	<u>15,489,493</u>	<u>15,401,629</u>	<u>24,632,957</u>	<u>15,732,778</u>
Excess of Revenues over (under) expenditures	<u>331,963</u>	<u>(629,456)</u>	<u>(34,198)</u>	<u>421,331</u>	<u>(1,829,040)</u>	<u>(4,676,218)</u>	<u>(707,726)</u>	<u>24,071</u>	<u>(9,515,095)</u>	<u>(956,332)</u>
<b>Other Financing Sources (Uses)</b>										
Issuance of debt	-	-	-	-	-	-	-	6,000,000	1,330,500	-
Insurance proceeds	43,603	37,454	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	5,600	7,500	62,000	1,016,925	-	29,370	-
Bond Premium	-	-	-	-	-	-	-	169,588	148,233	-
Bond Discount	-	-	-	-	-	-	493	-	(81,875)	-
Payment to Refunding Agent	-	-	-	-	-	-	-	-	(2,950,832)	-
Proceeds from lease purchase agreemen	-	96,690	1,099,999	-	-	645,695	-	-	-	-
Distribution from investment trust	732,637	-	-	-	-	-	-	-	-	-
Transfers from other funds	4,587,655	239,250	400,600	401,850	402,800	398,300	-	403,700	405,383	1,555,698
Transfer to other funds	<u>(4,587,655)</u>	<u>(239,250)</u>	<u>(400,600)</u>	<u>(401,850)</u>	<u>(402,800)</u>	<u>(398,300)</u>	<u>-</u>	<u>(403,700)</u>	<u>(405,383)</u>	<u>(1,555,698)</u>
Total other financing sources (uses)	<u>776,240</u>	<u>134,144</u>	<u>1,099,999</u>	<u>5,600</u>	<u>7,500</u>	<u>707,695</u>	<u>1,017,418</u>	<u>6,169,588</u>	<u>(1,524,604)</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,108,203</u>	<u>\$ (495,312)</u>	<u>\$ 1,065,801</u>	<u>\$ 426,931</u>	<u>\$ (1,821,540)</u>	<u>\$ (3,968,523)</u>	<u>\$ 309,692</u>	<u>\$ 6,193,659</u>	<u>\$ (11,039,699)</u>	<u>\$ (956,332)</u>
Debt service as a percentage of noncapital expenditures	18.8%	19.6%	20.3%	17.8%	18.3%	22.3%	22.4%	18.6%	16.4%	18.1%

**CITY OF MAPLEWOOD, MISSOURI**  
**TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

Fiscal Year	Property	Sales and Use	Gross Receipts	TIF Revenue	Gasoline and Vehicle sales	Road and Bridge	Cigarette	Franchise	Financial Institution	Total
2023	\$ 3,234,176	\$ 10,046,903	\$1,964,016	\$3,055,067	\$ 382,591	\$ 196,035	\$ 66,660	\$ 40,232	-	\$ 18,985,680
2022	2,559,862	7,937,535	1,809,016	4,182,264	313,200	185,818	66,599	43,268	-	17,097,562
2021	2,372,452	7,568,462	1,678,849	2,594,233	301,243	183,052	66,644	43,993	-	14,808,928
2020	2,226,644	7,580,243	1,786,920	2,806,201	280,814	187,566	72,149	48,095	1	14,988,633
2019	2,124,044	7,676,177	1,914,020	1,635,303	286,117	166,332	61,123	51,616	26	13,914,758
2018	1,933,283	7,177,210	2,038,962	2,269,659	289,964	170,970	66,599	55,411	2,177	14,004,235
2017	1,767,725	7,501,808	1,885,093	1,312,192	288,466	167,881	66,599	75,280	6,278	13,071,322
2016	1,875,950	7,328,098	1,893,322	1,326,846	283,017	170,104	66,599	45,139	2,797	12,991,872
2015	1,429,179	7,020,507	1,981,007	1,800,014	210,267	160,558	66,600	65,976	210	12,734,318
2014	1,303,000	6,589,426	2,058,967	2,095,211	205,210	156,323	66,600	47,055	2,656	12,524,448

**CITY OF MAPLEWOOD, MISSOURI**  
**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Residential Real Property Assessed Value</u>	<u>Commercial Real Property Assessed Value</u>	<u>State RR &amp; Utility Assessed Value</u>	<u>Total Real Property Actual Value</u>	<u>Personal Property Assessed Value</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Value Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>
2023	\$ 113,249,000	\$ 79,564,900	\$ 2,562,851	\$ 195,376,751	\$ 28,800,541	\$ 224,177,292	\$ 0.8860	\$ 939,184,701	23.869
2022	102,279,660	80,739,840	2,458,018	185,477,518	22,139,819	207,617,337	0.9510	865,397,667	23.991
2021	101,744,070	80,922,220	2,350,521	185,016,811	22,565,361	207,581,172	0.9610	864,102,303	24.023
2020	82,660,790	63,875,300	2,043,456	148,581,565	21,357,945	169,939,510	1.0610	705,773,947	24.078
2019	82,283,970	67,276,470	2,043,456	151,605,914	20,871,973	172,477,887	0.9550	712,946,698	24.192
2018	75,431,700	72,685,760	2,251,070	150,370,547	20,450,075	170,820,622	1.0000	693,156,465	24.644
2017	75,764,630	72,917,610	2,380,450	151,064,706	19,926,390	170,991,096	0.9960	694,450,648	24.622
2016	71,410,730	66,233,570	2,167,351	139,813,666	20,736,591	160,550,257	0.7640	652,436,980	24.608
2015	71,490,240	64,358,750	2,120,120	137,971,124	17,062,440	155,033,564	0.7650	635,715,253	24.387
2014	72,032,360	64,936,590	2,019,277	138,990,240	18,184,804	157,175,044	0.7750	643,460,235	24.427

**Source:** St. Louis County Assessor

NOTE: Residential real property is assed at 19 percent of estimated value: commerical and state assessed at 32 percent; dn personal property is assessed at 33 1/3 percent.  
Tax rates are per \$100 of assessed value

**CITY OF MAPLEWOOD, MISSOURI**  
**PROPERTY TAX RATES - DIRECT AND ALL OVERLAPPING GOVERNMENTS**  
**FOR THE LAST TEN FISCAL YEARS**

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
City of Maplewood										
Operating	\$ 0.1480	\$ 0.1480	\$ 0.1560	\$ 0.1520	\$ 0.1750	\$ 0.1700	\$ 0.1830	\$ 0.1820	\$ 0.2100	\$ 0.2140
Solid waste disposal	0.2160	0.2160	0.2170	0.2150	0.2460	0.1460	0.1550	0.1540	0.1620	0.1600
Pension	0.2960	0.2960	0.3170	0.3140	0.3600	0.3590	0.3820	0.3800	0.3920	0.3910
Debt Service	0.2260	0.2260	0.2610	0.2800	0.2800	0.2800	0.2800	0.2800	-	-
Total	<u>\$ 0.8860</u>	<u>\$ 0.8860</u>	<u>\$ 0.9510</u>	<u>\$ 0.9610</u>	<u>\$ 1.0610</u>	<u>\$ 0.9550</u>	<u>\$ 1.0000</u>	<u>\$ 0.9960</u>	<u>\$ 0.7640</u>	<u>\$ 0.7650</u>
Overlapping governments:										
Maplewood-Richmond Heights School:										
Operating	4.8037	4.1420	4.0880	4.3131	4.7002	4.6473	4.6473	4.2369	4.4204	4.4204
Debt Service	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.2000	1.2000
Capital projects	0.1000	0.1000	0.1000	0.1000	-	-	-	-	-	-
State of Missouri:										
Operating	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
St. Louis County:										
Operating	0.2090	0.1650	0.1760	0.1760	0.1950	0.1950	0.1950	0.2060	0.2090	0.2000
Debt Service	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0280
Park Maintenance	0.0500	0.0400	0.0420	0.0420	0.0460	0.0460	0.0460	0.0490	0.0500	0.0500
Health Hospital	0.1400	0.1110	0.1180	0.1180	0.1310	0.1310	0.1310	0.1380	0.1400	0.1400
Road and Bridge	0.1050	0.0830	0.0880	0.0880	0.0980	0.0980	0.0980	0.1030	0.1050	0.1050
Special School District:										
Operating	0.9616	1.0158	1.1077	1.1077	1.1980	1.1912	1.1912	1.2348	1.2609	1.2400
St. Louis Community College:										
Operating	0.2619	0.2787	0.1987	0.1986	0.2129	0.2112	0.2112	0.2176	0.2200	0.2200
Metro Zoo, Park and Museum:										
Operating	0.2340	0.2455	0.2532	0.2549	0.2710	0.2694	0.2694	0.2777	0.2797	0.2797
Sheltered Workshop:										
Operating	0.0900	0.0710	0.0750	0.0750	0.0840	0.0840	0.0840	0.0900	0.0900	0.0900
Maplewood Library:										
Operating	0.4220	0.3450	0.3450	0.3430	0.3840	0.3700	0.3700	0.4650	0.4770	0.4770
Metro, Sewer District:										
Operating	0.0997	0.1041	0.1078	0.1077	0.1170	0.1159	0.1159	0.0876	0.0879	0.0874
Deer Creek Debt Service	0.0930	0.0930	0.0930	0.0930	0.0930	0.0930	0.0930	0.0930	0.0930	0.0930
Total Overlapping Governments	<u>8.9689</u>	<u>8.1931</u>	<u>8.1914</u>	<u>8.4160</u>	<u>11.0511</u>	<u>8.8510</u>	<u>8.8510</u>	<u>8.5976</u>	<u>8.6819</u>	<u>8.6605</u>

**Source:** St. Louis County Assessor (rates stated per \$100 assessed valuation)



**CITY OF MAPLEWOOD, MISSOURI**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

Property Taxpayer	2023			2014		
	Taxable Assessed Valuation	Rank	Percent Of Total City Taxable Assessed Value	Assessed Valuation	Rank	Percent Of Total City Taxable Assessed Value
Ramco Gershenson Properties	\$ 7,203,270	1	3.69 %			
Sunquad LLLP	6,091,000	2	3.12			
Autohaus	6,022,570	3	3.08	\$ 2,276,670	7	1.45 %
Wal-mart	5,214,300	4	2.67	5,550,180	2	3.53
Sunquad Limited Partnership	3,716,940	5	1.90	19,185,880	1	12.21
Maplewood South Development	3,254,430	6	1.67	2,955,980	6	1.88
Sam's Club	3,086,270	7	1.58	3,151,230	5	2.00
Indigo Properties STL LLC	2,850,750	8	1.46			
Sunco	2,360,770	9	1.21	613,660	10	0.39
Maplewood Outparcel Development	2,334,970	10	1.20	3,771,490	3	2.40
Sunnen Products Company	-			2,240,390	8	1.43
Summit Deer Creek	-			2,052,030	9	1.31
Centro Bradley	-			3,686,080	4	2.35
Totals	<u>\$ 34,932,000</u>		<u>17.88 %</u>	<u>\$45,483,590</u>		<u>28.95 %</u>

**Source:** St. Louis County Assessor

**CITY OF MAPLEWOOD, MISSOURI**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Delinquent Tax Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2023	\$2,611,194	\$2,545,990	97.50 %	\$ -	\$2,545,990	97.50 %
2022	2,493,017	2,438,112	90.13	30,280	2,468,392	99.01
2021	2,462,085	2,219,155	90.47	226,759	2,445,914	99.34
2020	2,481,148	2,244,747	95.71	227,761	2,472,508	99.65
2019	2,119,836	2,028,948	97.62	79,543	2,108,491	99.46
2018	1,975,573	1,928,569	97.34	42,174	1,970,743	99.76
2017	1,907,817	1,857,007	94.41	45,944	1,902,951	99.74
2016	1,896,022	1,789,971	96.42	100,687	1,890,658	99.72
2015	1,444,723	1,393,045	96.46	45,082	1,438,127	99.54
2014	1,662,378	1,603,475	95.09	57,706	1,661,181	99.93

**Source:** St. Louis County Collector's office

**CITY OF MAPLEWOOD, MISSOURI**  
**RATIOS OF NET OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Revenue Bonds	Financed Purchase	Bank Note	Total Government Activities	Percentage of Personal Income (1)	Per Capita (2)
2023	\$ 4,081,908	\$ 6,491,375	\$ 811,740	\$ -	\$ 11,385,023	4.26 %	\$ 598
2022	4,369,983	8,997,050	1,090,658	-	14,457,691	5.42	667
2021	4,605,783	11,115,000	1,269,758	-	16,990,541	9.65	890
2020	5,293,063	13,200,000	1,506,442	-	19,999,505	11.35	1,048
2019	6,021,268	14,703,075	468,498	-	21,192,841	12.03	1,110
2018	6,677,873	15,595,750	529,034	-	22,802,657	12.95	1,195
2017	7,319,478	16,950,425	780,979	-	25,050,882	14.22	1,312
2016	7,700,000	18,047,000	378,635	9,270	26,134,905	14.84	1,369
2015	8,487,687	19,080,775	557,492	45,379	28,171,333	15.99	1,476
2014	2,550,000	19,855,000	729,716	82,787	23,217,503	13.18	1,216

**Notes:** Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) Percentage of personal income for Fiscal Years 2013-2020 is based on the US Census Bureau's 2010 census. Years after 2020 are based on 2020 census.

(2) Debt amounts are net of related premiums and discounts.

**CITY OF MAPLEWOOD, MISSOURI**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING AND LEGAL DEBT MARGIN**  
**LAST TEN FISCAL YEARS**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General bonded debt outstanding:										
General obligation bonds	\$ 4,081,908	\$ 4,369,983	\$ 4,605,783	\$ 5,293,063	\$ 6,021,268	\$ 6,677,873	\$7,319,478	\$ 7,700,000	\$ 8,487,687	\$ 2,550,000
Less: Amounts set aside to repay general debt (1)	<u>1,000,346</u>	<u>862,369</u>	<u>662,650</u>	<u>523,000</u>	<u>463,763</u>	<u>394,776</u>	<u>222,822</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net debt applicable to	3,081,562	3,507,614	4,330,783	4,770,063	5,557,505	6,283,097	7,096,656	7,700,000	8,487,687	2,550,000
Legal debt limit (2)	<u>22,417,729</u>	<u>21,543,437</u>	<u>20,761,734</u>	<u>20,758,217</u>	<u>16,993,749</u>	<u>17,247,687</u>	<u>17,081,861</u>	<u>17,098,908</u>	<u>16,054,824</u>	<u>15,503,155</u>
Legal debt margin	<u>\$19,336,167</u>	<u>\$18,035,823</u>	<u>\$16,430,951</u>	<u>\$15,988,154</u>	<u>\$11,436,244</u>	<u>\$10,964,490</u>	<u>\$9,985,205</u>	<u>\$ 9,398,908</u>	<u>\$ 7,567,137</u>	<u>\$12,953,155</u>
Legal debt margin as a percentage of the debt limit	86.25 %	83.72 %	79.14 %	77.02 %	67.30 %	63.57 %	58.46 %	54.97 %	47.13 %	83.55 %

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

(1) This represents the fund balance in the Fireshouse Bonds Fund

(2) Per state statute the City is allowed to issue general obligation debt up to 10% of assessed value.

**CITY OF MAPLEWOOD, MISSOURI**  
**DIRECT AND OVERLAPPING**  
**GOVERNMENTAL ACTIVITIES DEBT**  
**JUNE 30, 2023**

Name Of Governmental Unit	Debt Outstanding	Percentage Applicable To City (1)	Amount Applicable To City
Overlapping debt:			
Maplewood-Richmond Heights School District	\$ 49,905,000	56.31 %	\$ 28,101,506
St. Louis County	59,790,000	0.75	<u>448,425</u>
Subtotal Overlapping Debt			28,549,931
City of Maplewood direct debt			<u>11,326,740</u>
Total Direct and Overlapping Debt			<u><u>\$ 39,876,671</u></u>

**Source:** Maplewood-Richmond Heights School District and St. Louis County Assessor's Office

(1) Estimated based on 2022 real and personal property

Source: St. Louis County 2022 budget

**CITY OF MAPLEWOOD, MISSOURI**  
**PLEDGED REVENUE COVERAGE**  
**FOR THE LAST TEN FISCAL YEARS**

Fiscal Year	Tax Increment Revenue Bonds and Notes						
	Revenue Sources				Debt Service		
	Property Tax	Sales Tax	Earnings on	Total	Principal	Interest	Coverage
			Investments				
2023	\$ 892,625	\$ 2,162,442	\$ 43,022	\$ 3,098,089	\$ 2,510,000	\$ 509,267	1.03
2022	608,837	1,931,174	(89,436)	2,564,625	2,075,000	618,568	0.91
2021	1,004,109	1,590,123	(29,607)	3,063,846	2,085,000	743,244	1.29
2020	1,020,796	1,956,060	86,988	1,681,813	1,559,000	817,540	0.96
2019	539,487	1,095,816	46,510	2,287,667	897,000	63,379	1.00
2018	1,047,900	1,221,759	18,008	2,047,372	1,359,000	931,006	1.02
2017	765,467	1,280,154	1,752	3,303,760	1,032,000	979,946	1.54
2016	1,486,708	1,817,052	-	1,800,014	1,107,000	1,034,586	1.04
2015	651,872	1,148,142	-	2,095,211	666,000	1,071,023	0.87
2014	1,394,382	700,829	-	1,583,471	1,244,526	1,167,398	1.03

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

**CITY OF MAPLEWOOD, MISSOURI**  
**DEMOGRAPHICS AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**

<u>Year</u>	<u>Population</u>	<u>Personal Income (thousand of dollars)*</u>	<u>Per Capita Personal Income*</u>	<u>School Enrollment</u>	<u>Unemployment Rate(1)</u>
2023	8,188	266,956,396	35,036	1,497	3.0 %
2022	8,188	266,956,396	35,036	1,497	3.8
2021	8,188	266,956,396	35,036	1,591	3.8
2020	8,046	200,554,596	24,926	1,433	3.1
2019	8,046	200,554,596	24,926	1,597	3.4
2018	8,046	200,554,596	24,926	1,515	4.7
2017	8,046	200,554,596	24,926	1,361	7.3
2016	8,046	200,554,596	24,926	1,355	7.3
2015	8,046	200,554,596	24,926	1,035	7.3
2014	8,046	200,554,596	24,926	1,035	7.3

Source: US Census Bureau, Maplewood-Richmond Heights School District, and Missouri Department of Economic

\*City specific data for off census years is not readily available.

**CITY OF MAPLEWOOD, MISSOURI**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND EIGHT YEARS AGO**

<u>Employer</u>	<u>2022 (1)</u>			<u>2015 (2)</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Sunnen Products Company	500	1	22.6 %	471	1	59.6 %
Walmart	376	2	17.0	240	3	30.3
MRH School District	247	3	11.2	245	2	31.0
Bridges of Missouri	200	4	9.1			
Lowes	155	5	7.0	82	7	8.6
Sam's Club	150	6	6.8	78	9	9.9
Red Lobster	150	7	6.8			
Wells Bloomfield, LLC	150	8	6.8			
Care Fusion	150	9	6.8			
Casco	130	10	5.9			
Cardinal V. Mueller				104	4	13.2
UHY LLC				95	5	12.0
Essex Manufacturing				91	6	11.5
City of Maplewood				79	8	10.0
Election Commissioners				74	10	9.4
Total	<u>2,208</u>			<u>1,559</u>		

**Source:** Employers

\* Data not available

(1) Information for 2023 is not available

(2) Information prior to 2015 is not available



**CITY OF MAPLEWOOD, MISSOURI**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Government:										
City Manager	1	1	-	-	1	1	1	1	1	1
Administration	6	5	4	4	4	4	4	3	3	3
Community development	1	1	1	1	1	1	1	1	1	1
Municipal court	1	1	1	1	1	1	1	2	2	1
Police:										
Commissioned officers	33	32	32	34	34	30	30	31	31	31
Civilians	1	2	2	2	2	3	3	3	3	2
Fire Department	21	21	20	20	20	20	20	20	20	20
Public works	13	15	15	16	16	16	15	18	18	15
Parks & Recreation	-	-	-	-	-	-	-	-	-	-
Total	<u>77</u>	<u>78</u>	<u>75</u>	<u>78</u>	<u>79</u>	<u>76</u>	<u>75</u>	<u>79</u>	<u>79</u>	<u>74</u>

**Source:** The City of Maplewood Annual Budgets

**CITY OF MAPLEWOOD, MISSOURI**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Community Development:										
Permits Issued:										
Construction	279	368	345	377	531	445	420	402	819	383
Occupancy	769	749	874	723	1,091	955	984	1,071	1,024	1,356
Inspections Performed:										
Construction	1,067	1,169	967	1,100	1,140	1,055	1,033	785	719	651
Code Violations	4,260	3,436	3,316	3,837	731	3,866	3,896	104	4,151	1,668
Board of Adjustment Cases	5	13	17	7	10	12	7	9	5	2
Fire Department:										
Personnel	21	21	20	20	20	20	20	20	21	20
Number of fire calls	594	572	477	496	693	714	699	637	632	607
Number of ambulance calls	942	952	1,024	1,082	998	952	1,123	1,108	1,017	771
Number of fire safety inspections	1,134	539	1,148	56	1,198	1,135	1,180	1,036	1,068	1,054
Police:										
Personnel	35	35	34	34	35	34	34	31	34	33
Physical arrests - adult	567	560	434	1,557	1,493	1,541	1,451	1,626	1,714	1,986
Physical arrests - juvenile	-	-	13	-	-	5	4	58	39	34
Number of Traffic and Parking Ticket	1,568	1,278	987	5,022	2,988	4,881	4,134	5,508	6,991	9,909
Number of Traffic Accidents	211	242	258	488	302	282	256	682	259	254
Streets:										
Maintenance - Asphalt (Tons)	60	60	24	29	54	66	24	13	60	78
Maintenance - Concrete (Cu Yards)	54	53	8	17	39	53	20	29	166	104
Recreation:										
Number of Adult Programs Offered	41	46	8	43	196	40	103	45	229	69
Number of Children's Programs Offere	36	40	32	14	137	87	80	194	127	70
Number of Family Programs Offered	18	22	6	18	27	34	39	25	38	19

**Source:** Various city departments

**CITY OF MAPLEWOOD, MISSOURI**  
**CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Community Development:											
Vehicles	-	-	-	-	-	1	1	1	1	1	1
Police:											
Stations	1	1	1	1	1	1	1	1	1	1	1
Vehicles	15	15	15	16	15	15	15	15	15	14	16
Public Works:											
Vehicles	23	23	23	21	20	17	17	17	15	15	14
Parks and Recreation:											
Acres of Parks	27	27	27	27	27	27	27	27	25	25	25
Community Centers	-	-	-	-	-	-	-	-	-	-	-
Playground	8	8	8	8	8	8	8	8	8	8	8
Tennis Courts	2	2	2	2	2	2	2	2	2	2	2
Ball Diamonds	3	3	3	3	3	3	3	3	3	3	3
Soccer Fields	3	3	3	3	3	3	3	3	2	2	2
Streets:											
Miles of Streets	28	28	28	28	28	28	28	28	28	28	28
Number of Streetlights	804	804	804	804	804	804	804	804	804	804	804
Miles of Sidewalks	50	50	50	50	50	50	50	50	50	50	50

**Source:** Various City Departments

## **APPENDIX C**

### **FORM OF CONTINUING DISCLOSURE UNDERTAKING**

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## CONTINUING DISCLOSURE UNDERTAKING

This **CONTINUING DISCLOSURE UNDERTAKING** dated as of September 25, 2024 (this “*Undertaking*”) is executed and delivered by the **CITY OF MAPLEWOOD, MISSOURI** (the “*Issuer*”).

### RECITALS

1. This Undertaking is executed and delivered by the Issuer in connection with the issuance by the Issuer of **\$6,000,000\* General Obligation Bonds, Series 2024** (the “*Bonds*”), pursuant to an ordinance adopted by the governing body of the Issuer on September \_\_\_\_\_, 2024 (the “*Ordinance*”).

2. The Issuer is entering into this Undertaking for the benefit of the Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with Rule 15c2-12 of the Securities and Exchange Commission under the Securities Exchange Act of 1934 (the “*Rule*”). The Issuer is the only “obligated person” (as defined by the Rule) with responsibility for continuing disclosure hereunder.

In consideration of the foregoing, the Issuer covenants and agrees as follows:

#### ***Section 1. Definitions.***

In addition to the definitions set forth in the Ordinance, which apply to any capitalized term used in this Undertaking unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

“*Annual Report*” means any Annual Report filed by the Issuer pursuant to, and as described in, **Section 2** hereof.

“*Beneficial Owner*” means any registered owner of any Bonds and any person which (a) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (b) is treated as the owner of any Bonds for federal income tax purposes.

“*Business Day*” means a day other than (a) a Saturday, Sunday or legal holiday, (b) a day on which banks located in any city in which the principal corporate trust office or designated payment office of the trustee, any paying agent or the Dissemination Agent, as applicable, is located are required or authorized by law to remain closed or (c) a day on which the Securities Depository or the New York Stock Exchange is closed.

“*Dissemination Agent*” means any entity designated in writing by the Issuer to serve as dissemination agent pursuant to this Undertaking and which has filed with the Issuer a written acceptance of such designation.

“*EMMA*” means the Electronic Municipal Market Access system for municipal securities disclosures established and maintained by the MSRB, which can be accessed at [www.emma.msrb.org](http://www.emma.msrb.org).

“*Financial Obligation*” means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee

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\* Preliminary; subject to change.

of (a) or (b) in this definition; provided however, the term Financial Obligation shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

“*Fiscal Year*” means the **12-month** period beginning on **July 1** and ending on **June 30** or any other **12-month** period selected by the Issuer as its Fiscal Year for financial reporting purposes.

“*Material Events*” means any of the events listed in **Section 3** hereof.

“*MSRB*” means the Municipal Securities Rulemaking Board, or any successor repository designated as such by the Securities and Exchange Commission in accordance with the Rule.

“*Participating Underwriter*” means any of the original underwriter(s) of the Bonds required to comply with the Rule in connection with the offering of the Bonds.

## ***Section 2. Provision of Annual Reports.***

- (a) The Issuer shall, not later than **210** days after the end of the Issuer’s Fiscal Year, commencing with the Fiscal Year ending June 30, 2024, file with the MSRB, through EMMA, the following financial information and operating data (the “*Annual Report*”):
  - (1) The audited financial statements of the Issuer for the prior Fiscal Year prepared in accordance with the accounting principles described in the notes to the financial statements included as Appendix A to the final Official Statement for the Bonds and audited by its independent auditors. If audited financial statements are not available by the time the Annual Report is required to be filed pursuant to this Section, the Annual Report shall contain unaudited financial statements in a format similar to the audited financial information contained in the final Official Statement relating to the Bonds, and the audited financial statements shall be filed in the same manner as the Annual Report promptly after they become available.
  - (2) Updates as of the end of the Fiscal Year of certain financial information and operating data related to the Bonds, as described in **Exhibit A** hereto, with such modifications to the formatting and general presentation thereof as deemed appropriate by the Issuer; provided, any substantive change to information provided shall be made only in accordance with **Section 6** hereof.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues with respect to which the Issuer is an “obligated person” (as defined by the Rule), which have been filed with the MSRB and are available through EMMA or the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available from the MSRB on EMMA. The Issuer shall clearly identify each such other document so included by reference.

In each case, the Annual Report may be submitted as a single document or as separate documents comprising a package and may cross-reference other information as provided in this Section; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. If the Issuer’s Fiscal Year changes, it shall give notice of such change in the same manner as for a Material Event under **Section 3** hereof.

- (b) The Annual Report shall be filed with the MSRB in such manner and format as is prescribed by the MSRB.

### ***Section 3. Reporting of Material Events.***

No later than **10** Business Days after the occurrence of any of the following events, the Issuer shall give, or cause to be given, to the MSRB, through EMMA, notice of the occurrence of any of the following events with respect to the Bonds (*“Material Events”*):

- (a) principal and interest payment delinquencies;
- (b) non-payment related defaults, if material;
- (c) unscheduled draws on debt service reserves reflecting financial difficulties;
- (d) unscheduled draws on credit enhancements reflecting financial difficulties;
- (e) substitution of credit or liquidity providers, or their failure to perform;
- (f) adverse tax opinions; the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds or other material events affecting the tax status of the Bonds;
- (g) modifications to rights of bondholders, if material;
- (h) bond calls, if material, and tender offers;
- (i) defeasances;
- (j) release, substitution or sale of property securing repayment of the Bonds, if material;
- (k) rating changes;
- (l) bankruptcy, insolvency, receivership or similar event of the Issuer (which shall be deemed to occur as provided in the Rule);
- (m) the consummation of a merger, consolidation or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
- (n) appointment of a successor or additional trustee or the change of name of the trustee, if material;
- (o) incurrence of a Financial Obligation of the Issuer, if material, or agreement to covenants, events of default, remedies, priority rights or other similar terms of a Financial Obligation of the Issuer, any of which affect security holders, if material; and
- (p) default, event of acceleration, termination event, modification of terms or other similar events under the terms of a Financial Obligation of the Issuer, any of which reflect financial difficulties.

If the Issuer has not submitted the Annual Report to the MSRB by the date required in **Section 2(a)** hereof, the Issuer shall send a notice to the MSRB, in substantially the form attached hereto as **Exhibit B**, of the failure of the Issuer to file on a timely basis the Annual Report, which notice shall be given by the Issuer in accordance with this **Section 3**.

### ***Section 4. Termination of Reporting Obligation.***

The Issuer’s obligations under this Undertaking shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If the Issuer’s obligations under this Undertaking are assumed in full by some other entity, such entity shall be responsible for compliance with this Undertaking in the same manner as if it were the Issuer, and the Issuer shall have no further responsibility hereunder. If such assumption occurs prior to the final maturity of the Bonds, the Issuer shall give notice of such assumption in the same manner as for a Material Event under **Section 3** hereof.



***Section 5. Dissemination Agent.***

The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Undertaking and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent may resign as dissemination agent hereunder at any time upon **30** days prior written notice to the Issuer. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report (including without limitation the Annual Report) prepared by the Issuer pursuant to this Undertaking.

***Section 6. Amendment; Waiver.***

Notwithstanding any other provision of this Undertaking, the Issuer may amend this Undertaking and any provision of this Undertaking may be waived, provided that bond counsel or other counsel experienced in federal securities law matters provides the Issuer with its written opinion that the undertaking of the Issuer contained herein, as so amended or after giving effect to such waiver, is in compliance with the Rule and all current amendments thereto and interpretations thereof that are applicable to this Undertaking.

In the event of any amendment or waiver of a provision of this Undertaking, the Issuer shall describe such amendment or waiver in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or, in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (a) notice of such change shall be given in the same manner as for a Material Event under **Section 3** hereof, and (b) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

***Section 7. Additional Information.***

Nothing in this Undertaking shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Undertaking or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Material Event, in addition to that which is required by this Undertaking. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Material Event, in addition to that which is specifically required by this Undertaking, the Issuer shall have no obligation under this Undertaking to update such information or include it in any future Annual Report or notice of occurrence of a Material Event.

***Section 8. Default.***

If the Issuer fails to comply with any provision of this Undertaking, any Participating Underwriter or any Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the Issuer to comply with its obligations under this Undertaking. A default under this Undertaking shall not be deemed an event of default under the Ordinance or the Bonds, and the sole remedy under this Undertaking if there is any failure of the Issuer to comply with this Undertaking shall be an action to compel performance.

***Section 9. Beneficiaries.***

This Undertaking shall inure solely to the benefit of the Issuer, the Participating Underwriter and the Beneficial Owners from time to time of the Bonds and shall create no rights in any other person or entity.

***Section 10. Severability.***

If any provision in this Undertaking, the Ordinance or the Bonds shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions of this Undertaking shall not in any way be affected or impaired thereby.

***Section 11. Electronic Transactions.***

The arrangement described herein may be conducted and related documents may be sent, received or stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original documents shall be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

***Section 12. Governing Law.***

This Undertaking shall be governed by and construed in accordance with the laws of the State of Missouri.

**IN WITNESS WHEREOF**, the Issuer has caused this Undertaking to be executed as of the day and year first above written.

**CITY OF MAPLEWOOD, MISSOURI**

By: \_\_\_\_\_  
Mayor

**EXHIBIT A  
TO CONTINUING DISCLOSURE UNDERTAKING**

**FINANCIAL INFORMATION AND OPERATING DATA TO BE  
INCLUDED IN ANNUAL REPORT**

The financial information and operating data contained in the tables in the following-described sections of Appendix A to the final Official Statement relating to the Bonds:

- “FINANCIAL INFORMATION CONCERNING THE CITY - The General Fund”
- “PROPERTY TAX INFORMATION - Property Valuations”
- “PROPERTY TAX INFORMATION - Tax Levies and Collection”
- “PROPERTY TAX INFORMATION – Tax Rates”
- “PROPERTY TAX INFORMATION - Major Property Taxpayers”

**EXHIBIT B  
TO CONTINUING DISCLOSURE UNDERTAKING**

**FORM OF FAILURE TO FILE EVENT NOTICE**

**Event Notice Pursuant to SEC Rule 15c2-12(b)(5)(C)**

**Issuer/Obligated Person:** City of Maplewood, Missouri  
(the “Obligated Person”)

**Issues to which this  
Notice relates:** General Obligation Bonds, Series 2024

**CUSIP Numbers for Issue to which this Report relates:**

<u><b>Maturity Date</b></u>	<u><b>CUSIP Number</b></u>
-----------------------------	----------------------------

**Event Reported:** Failure to Timely File Annual Financial Information, Operating Data and/or Audited Financial Statements

The Obligated Person did not timely file its financial information and operating data for the fiscal year ended June 30, 20\_\_\_\_. Such financial information and operating data [\*will be\*] [\*were\*] filed with the MSRB through EMMA on \_\_\_\_\_, 20\_\_\_\_.

The Obligated Person did not timely file its audited financial statements for the fiscal year ended June 30, 20\_\_\_\_. Such audited financial statements [\*will be\*] [\*were\*] filed with the MSRB through EMMA on \_\_\_\_\_, 20\_\_\_\_.

**The information contained in this Notice has been submitted by the Obligated Person pursuant to contractual undertakings the Obligated Person made in accordance with SEC Rule 15c2-12. Nothing contained in the undertaking or this Notice is, or should be construed as, a representation by the Obligated Person that the information included in this Notice constitutes all of the information that may be material to a decision to invest in, hold or dispose of any of the securities listed above, or any other securities of the Obligated Person.**

**For additional information, contact:**

Finance Director  
City of Maplewood, Missouri  
7601 Manchester Road  
Maplewood, Missouri 63143  
(314) 645-3600

**Date Submitted:** \_\_\_\_\_, 20\_\_\_\_

**CITY OF MAPLEWOOD, MISSOURI**

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**CONTINUING DISCLOSURE UNDERTAKING**

**Dated as of September 25, 2024**

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**by the**

**CITY OF MAPLEWOOD, MISSOURI**

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**\$[\*\*PRINCIPAL AMT\*\*]  
General Obligation Bonds  
Series 2024**

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## CONTINUING DISCLOSURE UNDERTAKING

This **CONTINUING DISCLOSURE UNDERTAKING** dated as of September 25, 2024 (this “*Undertaking*”) is executed and delivered by the **CITY OF MAPLEWOOD, MISSOURI** (the “*Issuer*”).

### RECITALS

1. This Undertaking is executed and delivered by the Issuer in connection with the issuance by the Issuer of \$[\*\*PRINCIPAL AMT\*\*] **General Obligation Bonds, Series 2024** (the “*Bonds*”), pursuant to an ordinance adopted by the governing body of the Issuer on September 10, 2024 (the “*Ordinance*”).

2. The Issuer is entering into this Undertaking for the benefit of the Beneficial Owners of the Bonds and in order to assist the Participating Underwriter in complying with Rule 15c2-12 of the Securities and Exchange Commission under the Securities Exchange Act of 1934 (the “*Rule*”). The Issuer is the only “obligated person” (as defined by the Rule) with responsibility for continuing disclosure hereunder.

In consideration of the foregoing, the Issuer covenants and agrees as follows:

#### ***Section 1. Definitions.***

In addition to the definitions set forth in the Ordinance, which apply to any capitalized term used in this Undertaking unless otherwise defined in this Section, the following capitalized terms shall have the following meanings:

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“*Business Day*” means a day other than (a) a Saturday, Sunday or legal holiday, (b) a day on which banks located in any city in which the principal corporate trust office or designated payment office of the trustee, any paying agent or the Dissemination Agent, as applicable, is located are required or authorized by law to remain closed or (c) a day on which the Securities Depository or the New York Stock Exchange is closed.

“*Dissemination Agent*” means any entity designated in writing by the Issuer to serve as dissemination agent pursuant to this Undertaking and which has filed with the Issuer a written acceptance of such designation.

“*EMMA*” means the Electronic Municipal Market Access system for municipal securities disclosures established and maintained by the MSRB, which can be accessed at [www.emma.msrb.org](http://www.emma.msrb.org).

*“Financial Obligation”* means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of (a) or (b) in this definition; provided however, the term Financial Obligation shall not include municipal securities as to which a final official statement has been provided to the MSRB consistent with the Rule.

*“Fiscal Year”* means the **12-month** period beginning on **July 1** and ending on **June 30** or any other **12-month** period selected by the Issuer as its Fiscal Year for financial reporting purposes.

*“Material Events”* means any of the events listed in **Section 3** hereof.

*“MSRB”* means the Municipal Securities Rulemaking Board, or any successor repository designated as such by the Securities and Exchange Commission in accordance with the Rule.

*“Participating Underwriter”* means any of the original underwriter(s) of the Bonds required to comply with the Rule in connection with the offering of the Bonds.

## ***Section 2. Provision of Annual Reports.***

- (a) The Issuer shall, not later than **210** days after the end of the Issuer’s Fiscal Year, commencing with the Fiscal Year ending June 30, 2024, file with the MSRB, through EMMA, the following financial information and operating data (the *“Annual Report”*):
  - (1) The audited financial statements of the Issuer for the prior Fiscal Year prepared in accordance with the accounting principles described in the notes to the financial statements included as Appendix A to the final Official Statement for the Bonds and audited by its independent auditors. If audited financial statements are not available by the time the Annual Report is required to be filed pursuant to this Section, the Annual Report shall contain unaudited financial statements in a format similar to the audited financial information contained in the final Official Statement relating to the Bonds, and the audited financial statements shall be filed in the same manner as the Annual Report promptly after they become available.
  - (2) Updates as of the end of the Fiscal Year of certain financial information and operating data related to the Bonds, as described in **Exhibit A** hereto, with such modifications to the formatting and general presentation thereof as deemed appropriate by the Issuer; provided, any substantive change to information provided shall be made only in accordance with **Section 6** hereof.

Any or all of the items listed above may be included by specific reference to other documents, including official statements of debt issues with respect to which the Issuer is an “obligated person” (as defined by the Rule), which have been filed with the MSRB and are available through EMMA or the Securities and Exchange Commission. If the document included by reference is a final official statement, it must be available from the MSRB on EMMA. The Issuer shall clearly identify each such other document so included by reference.

In each case, the Annual Report may be submitted as a single document or as separate documents comprising a package and may cross-reference other information as provided

in this Section; provided that the audited financial statements of the Issuer may be submitted separately from the balance of the Annual Report and later than the date required above for the filing of the Annual Report if they are not available by that date. If the Issuer's Fiscal Year changes, it shall give notice of such change in the same manner as for a Material Event under **Section 3** hereof.

- (b) The Annual Report shall be filed with the MSRB in such manner and format as is prescribed by the MSRB.

### ***Section 3. Reporting of Material Events.***

No later than **10** Business Days after the occurrence of any of the following events, the Issuer shall give, or cause to be given, to the MSRB, through EMMA, notice of the occurrence of any of the following events with respect to the Bonds ("*Material Events*"):

- (a) principal and interest payment delinquencies;
- (b) non-payment related defaults, if material;
- (c) unscheduled draws on debt service reserves reflecting financial difficulties;
- (d) unscheduled draws on credit enhancements reflecting financial difficulties;
- (e) substitution of credit or liquidity providers, or their failure to perform;
- (f) adverse tax opinions; the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the Bonds or other material events affecting the tax status of the Bonds;
- (g) modifications to rights of bondholders, if material;
- (h) bond calls, if material, and tender offers;
- (i) defeasances;
- (j) release, substitution or sale of property securing repayment of the Bonds, if material;
- (k) rating changes;
- (l) bankruptcy, insolvency, receivership or similar event of the Issuer (which shall be deemed to occur as provided in the Rule);
- (m) the consummation of a merger, consolidation or acquisition involving the Issuer or the sale of all or substantially all of the assets of the Issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
- (n) appointment of a successor or additional trustee or the change of name of the trustee, if material;
- (o) incurrence of a Financial Obligation of the Issuer, if material, or agreement to covenants, events of default, remedies, priority rights or other similar terms of a Financial Obligation of the Issuer, any of which affect security holders, if material; and
- (p) default, event of acceleration, termination event, modification of terms or other similar events under the terms of a Financial Obligation of the Issuer, any of which reflect financial difficulties.

If the Issuer has not submitted the Annual Report to the MSRB by the date required in **Section 2(a)** hereof, the Issuer shall send a notice to the MSRB, in substantially the form attached hereto as **Exhibit B**, of the failure of the Issuer to file on a timely basis the Annual Report, which notice shall be given by the Issuer in accordance with this **Section 3**.



#### ***Section 4. Termination of Reporting Obligation.***

The Issuer's obligations under this Undertaking shall terminate upon the legal defeasance, prior redemption or payment in full of all of the Bonds. If the Issuer's obligations under this Undertaking are assumed in full by some other entity, such entity shall be responsible for compliance with this Undertaking in the same manner as if it were the Issuer, and the Issuer shall have no further responsibility hereunder. If such assumption occurs prior to the final maturity of the Bonds, the Issuer shall give notice of such assumption in the same manner as for a Material Event under **Section 3** hereof.

#### ***Section 5. Dissemination Agent.***

The Issuer may, from time to time, appoint or engage a Dissemination Agent to assist it in carrying out its obligations under this Undertaking and may discharge any such Dissemination Agent, with or without appointing a successor Dissemination Agent. The Dissemination Agent may resign as dissemination agent hereunder at any time upon **30** days prior written notice to the Issuer. The Dissemination Agent shall not be responsible in any manner for the content of any notice or report (including without limitation the Annual Report) prepared by the Issuer pursuant to this Undertaking.

#### ***Section 6. Amendment; Waiver.***

Notwithstanding any other provision of this Undertaking, the Issuer may amend this Undertaking and any provision of this Undertaking may be waived, provided that bond counsel or other counsel experienced in federal securities law matters provides the Issuer with its written opinion that the undertaking of the Issuer contained herein, as so amended or after giving effect to such waiver, is in compliance with the Rule and all current amendments thereto and interpretations thereof that are applicable to this Undertaking.

In the event of any amendment or waiver of a provision of this Undertaking, the Issuer shall describe such amendment or waiver in the next Annual Report, and shall include, as applicable, a narrative explanation of the reason for the amendment or waiver and its impact on the type (or, in the case of a change of accounting principles, on the presentation) of financial information or operating data being presented by the Issuer. In addition, if the amendment relates to the accounting principles to be followed in preparing financial statements, (a) notice of such change shall be given in the same manner as for a Material Event under **Section 3** hereof, and (b) the Annual Report for the year in which the change is made should present a comparison (in narrative form and also, if feasible, in quantitative form) between the financial statements as prepared on the basis of the new accounting principles and those prepared on the basis of the former accounting principles.

#### ***Section 7. Additional Information.***

Nothing in this Undertaking shall be deemed to prevent the Issuer from disseminating any other information, using the means of dissemination set forth in this Undertaking or any other means of communication, or including any other information in any Annual Report or notice of occurrence of a Material Event, in addition to that which is required by this Undertaking. If the Issuer chooses to include any information in any Annual Report or notice of occurrence of a Material Event, in addition to that which is specifically required by this Undertaking, the Issuer shall have no obligation under this Undertaking to update such information or include it in any future Annual Report or notice of occurrence of a Material Event.

***Section 8. Default.***

If the Issuer fails to comply with any provision of this Undertaking, any Participating Underwriter or any Beneficial Owner of the Bonds may take such actions as may be necessary and appropriate, including seeking mandamus or specific performance by court order, to cause the Issuer to comply with its obligations under this Undertaking. A default under this Undertaking shall not be deemed an event of default under the Ordinance or the Bonds, and the sole remedy under this Undertaking if there is any failure of the Issuer to comply with this Undertaking shall be an action to compel performance.

***Section 9. Beneficiaries.***

This Undertaking shall inure solely to the benefit of the Issuer, the Participating Underwriter and the Beneficial Owners from time to time of the Bonds and shall create no rights in any other person or entity.

***Section 10. Severability.***

If any provision in this Undertaking, the Ordinance or the Bonds shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions of this Undertaking shall not in any way be affected or impaired thereby.

***Section 11. Electronic Transactions.***

The arrangement described herein may be conducted and related documents may be sent, received or stored by electronic means. Copies, telecopies, facsimiles, electronic files and other reproductions of original documents shall be deemed to be authentic and valid counterparts of such original documents for all purposes, including the filing of any claim, action or suit in the appropriate court of law.

***Section 12. Governing Law.***

This Undertaking shall be governed by and construed in accordance with the laws of the State of Missouri.

*[Remainder of Page Intentionally Left Blank.]*

**IN WITNESS WHEREOF**, the Issuer has caused this Undertaking to be executed as of the day and year first above written.

**CITY OF MAPLEWOOD, MISSOURI**

By: \_\_\_\_\_  
Mayor

[Continuing Disclosure Undertaking]

**EXHIBIT A**  
**TO CONTINUING DISCLOSURE UNDERTAKING**

**FINANCIAL INFORMATION AND OPERATING DATA TO BE  
INCLUDED IN ANNUAL REPORT**

The financial information and operating data contained in the tables in the following-described sections of Appendix A to the final Official Statement relating to the Bonds:

- “FINANCIAL INFORMATION CONCERNING THE CITY - The General Fund”
- “PROPERTY TAX INFORMATION - Property Valuations”
- “PROPERTY TAX INFORMATION - Tax Levies and Collection”
- “PROPERTY TAX INFORMATION – Tax Rates”
- “PROPERTY TAX INFORMATION - Major Property Taxpayers”

**EXHIBIT B**  
**TO CONTINUING DISCLOSURE UNDERTAKING**  
**FORM OF FAILURE TO FILE EVENT NOTICE**

**Event Notice Pursuant to SEC Rule 15c2-12(b)(5)(C)**

**Issuer/Obligated Person:** City of Maplewood, Missouri  
(the "Obligated Person")

**Issues to which this  
Notice relates:** General Obligation Bonds, Series 2024

**CUSIP Numbers for Issue to which this Report relates:**

<u><b>Maturity Date</b></u>	<u><b>CUSIP Number</b></u>
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**Event Reported:** Failure to Timely File Annual Financial Information, Operating Data  
and/or Audited Financial Statements

The Obligated Person did not timely file its financial information and operating data for the fiscal year ended June 30, 20\_\_\_\_. Such financial information and operating data [\*will be\*] [\*were\*] filed with the MSRB through EMMA on \_\_\_\_\_, 20\_\_\_\_.

The Obligated Person did not timely file its audited financial statements for the fiscal year ended June 30, 20\_\_\_\_. Such audited financial statements [\*will be\*] [\*were\*] filed with the MSRB through EMMA on \_\_\_\_\_, 20\_\_\_\_.

**The information contained in this Notice has been submitted by the Obligated Person pursuant to contractual undertakings the Obligated Person made in accordance with SEC Rule 15c2-12. Nothing contained in the undertaking or this Notice is, or should be construed as, a representation by the Obligated Person that the information included in this Notice constitutes all of the information that may be material to a decision to invest in, hold or dispose of any of the securities listed above, or any other securities of the Obligated Person.**

**For additional information, contact:**

Finance Director  
City of Maplewood, Missouri  
7601 Manchester Road  
Maplewood, Missouri 63143  
(314) 645-3600

**Date Submitted:** \_\_\_\_\_, 20\_\_\_\_

**CITY OF MAPLEWOOD, MISSOURI**

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**FEDERAL TAX CERTIFICATE**

**Dated September 25, 2024**

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**OF THE**  
**CITY OF MAPLEWOOD, MISSOURI**

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**\$[\*\*PRINCIPAL AMT\*\*]**  
**General Obligation Bonds**  
**Series 2024**

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# **FEDERAL TAX CERTIFICATE**

## **TABLE OF CONTENTS**

	<u><b>Page</b></u>
Parties and Recitals .....	1
<b>ARTICLE I</b>	
<b>DEFINITIONS</b>	
Section 1.1. Definitions of Words and Terms .....	1
<b>ARTICLE II</b>	
<b>GENERAL REPRESENTATIONS AND COVENANTS</b>	
Section 2.1. Representations and Covenants of the Issuer .....	6
Section 2.2. Survival of Representations and Covenants .....	9
<b>ARTICLE III</b>	
<b>ARBITRAGE CERTIFICATIONS AND COVENANTS</b>	
Section 3.1. General.....	9
Section 3.2. Reasonable Expectations .....	9
Section 3.3. Purposes of the Financing.....	9
Section 3.4. Funds and Accounts.....	9
Section 3.5. Amount and Use of Bond Proceeds.....	9
Section 3.6. Multipurpose Issue.....	10
Section 3.7. No Current Refunding .....	10
Section 3.8. Project Completion .....	10
Section 3.9. Sinking Funds .....	10
Section 3.10. Reserve, Replacement and Pledged Funds .....	10
Section 3.11. Purpose Investment Yield.....	10
Section 3.12. Issue Price and Yield on Bonds .....	10
Section 3.13. Miscellaneous Arbitrage Matters.....	11
Section 3.14. Conclusion .....	11
<b>ARTICLE IV</b>	
<b>POST-ISSUANCE TAX REQUIREMENTS, POLICIES AND PROCEDURES</b>	
Section 4.1. General.....	11
Section 4.2. Record Keeping, Use of Bond Proceeds and Use of Financed Facility.....	12
Section 4.3. Temporary Periods/Yield Restriction .....	12
Section 4.4. Fair Market Value.....	13
Section 4.5. Certain Gross Proceeds Exempt from the Rebate Requirement .....	15
Section 4.6. Computation and Payment of Arbitrage Rebate and Yield Reduction Amounts .....	17
Section 4.7. Successor Rebate Analyst.....	18

Section 4.8.	Filing Requirements.....	18
Section 4.9.	Survival after Defeasance .....	18

## ARTICLE V

### MISCELLANEOUS PROVISIONS

Section 5.1.	Term of Tax Certificate .....	18
Section 5.2.	Amendments .....	18
Section 5.3.	Opinion of Bond Counsel .....	18
Section 5.4.	Reliance .....	19
Section 5.5.	Severability .....	19
Section 5.6.	Benefit of Agreement .....	19
Section 5.7.	Default, Breach and Enforcement.....	19
Section 5.8.	Execution in Counterparts .....	19
Section 5.9.	Governing Law .....	19
Section 5.10.	Electronic Transactions .....	19
	Signatures.....	1

**EXHIBIT A** – Debt Service Schedule and Proof of Bond Yield

**EXHIBIT B** – IRS Form 8038-G

**EXHIBIT C** – Description of Property Comprising the Project and Financed Facility [\*\*and List of Reimbursement Expenditures\*\*]

**EXHIBIT D** – Sample Annual Compliance Checklist

**EXHIBIT E** – Sample Final Written Allocation

**EXHIBIT F** – Bond Compliance Policy and Procedure

**EXHIBIT G** – Ordinance of Official Intent

\* \* \*



## FEDERAL TAX CERTIFICATE

**THIS FEDERAL TAX CERTIFICATE** (this “Tax Certificate”) is executed as of September 25, 2024, by the **CITY OF MAPLEWOOD, MISSOURI**, a political subdivision organized and existing under the laws of the State of Missouri (the “Issuer”).

### RECITALS

1. This Tax Certificate is being executed and delivered in connection with the issuance by the Issuer of \$[\*\*PRINCIPAL AMT\*\*] principal amount of General Obligation Bonds, Series 2024 (the “Bonds”), under an Ordinance adopted on September 10, 2024 (the “Ordinance”), for the purposes described in this Tax Certificate and in the Ordinance.

2. The Internal Revenue Code of 1986, as amended (the “Code”), and the applicable Regulations and rulings issued by the U.S. Treasury Department (the “Regulations”) impose certain limitations on the uses and investment of the Bond proceeds and of certain other money relating to the Bonds and set forth the conditions under which the interest on the Bonds will be excluded from gross income for federal income tax purposes.

3. The Issuer is executing this Tax Certificate in order to set forth certain facts, covenants, representations, and expectations relating to the use of Bond proceeds and the property financed or refinanced with those proceeds and the investment of the Bond proceeds and of certain other related money, in order to establish and maintain the exclusion of the interest on the Bonds from gross income for federal income tax purposes, and to provide guidance for complying with the arbitrage rebate and yield reduction amounts provisions of Code § 148(f).

4. The Issuer adopted a Bond Compliance Policy and Procedure on October 22, 2013, a copy of which is attached as **Exhibit F** (the “Tax Compliance Procedure”), for the purpose of setting out general procedures for the Issuer to continuously monitor and comply with the federal income tax requirements set out in the Code and the Regulations.

5. This Tax Certificate is entered into as required by the Tax Compliance Procedure to set out specific tax compliance procedures applicable to the Bonds.

**NOW, THEREFORE**, the Issuer represents, covenants and agrees as follows:

### ARTICLE I

#### DEFINITIONS

**Section 1.1. Definitions of Words and Terms.** Except as otherwise provided in this Tax Certificate or unless the context otherwise requires, capitalized words and terms used in this Tax Certificate have the same meanings as set forth in the Ordinance, and certain other words and phrases have the meanings assigned in Code §§ 103, 141-150 and the Regulations. The following words and terms used in this Tax Certificate have the following meanings:

**“Adjusted Gross Proceeds”** means the Gross Proceeds of the Bonds reduced by amounts (a) in a Bona Fide Debt Service Fund or a reasonably required reserve or replacement fund, (b) that as of the Issue Date are not expected to be Gross Proceeds, but which arise after the end of the applicable spending period, and (c) representing grant repayments or sale or Investment proceeds of any purpose Investment.

**“Annual Compliance Checklist”** means a checklist for the Bonds designed to measure compliance with the requirements of this Tax Certificate and the Tax Compliance Procedure after the Issue Date, as further described in **Section 4.2** and substantially in the form of **Exhibit D**.

**“Available Construction Proceeds”** means the sale proceeds of the Bonds, increased by (a) Investment earnings on the sale proceeds, (b) earnings on amounts in a reasonably required reserve or replacement fund allocable to the Bonds but not funded from the Bonds, and (c) earnings on such earnings, reduced by sale proceeds (1) in any reasonably required reserve fund or (2) used to pay issuance costs of the Bonds. But Available Construction Proceeds do not include Investment earnings on amounts in a reasonably required reserve or replacement fund after the earlier of (A) the second anniversary of the Issue Date or (B) the date the Financed Facility are substantially completed.

**“Bona Fide Debt Service Fund”** means a fund, which may include Bond proceeds, that (a) is used primarily to achieve a proper matching of revenues with principal and interest payments within each Bond Year; and (b) is depleted at least once each Bond Year, except for a reasonable carryover amount not to exceed the greater of (1) the earnings on the fund for the immediately preceding Bond Year, or (2) one-twelfth of the principal and interest payments on the Bonds for the immediately preceding Bond Year.

**“Bond”** or **“Bonds”** means any Bond or Bonds described in the recitals, authenticated and delivered under the Ordinance.

**“Bond Compliance Officer”** means the Issuer’s Finance Director or other person named in the Tax Compliance Procedure.

**“Bond Counsel”** means Gilmore & Bell, P.C., or other firm of nationally recognized bond counsel acceptable to the Issuer.

**“Bond Year”** means each one-year period (or shorter period for the first Bond Year) ending March 1, or another one-year period selected by the Issuer.

**“Code”** means the Internal Revenue Code of 1986, as amended.

**“Computation Date”** means each date on which arbitrage rebate and yield reduction amounts for the Bonds are computed. The Issuer may treat any date as a Computation Date, subject to the following limits:

(a) the first rebate installment payment must be made for a Computation Date not later than five years after the Issue Date;

(b) each subsequent rebate installment payment must be made for a Computation Date not later than five years after the previous Computation Date for which an installment payment was made; and

(c) the date the last Bond is discharged is the final Computation Date.

The Issuer selects September 1, 2029 as the first Computation Date but reserves the right to select a different date consistent with the Regulations.

**“Final Written Allocation”** means the Final Written Allocation of expenditures prepared by the Bond Compliance Officer in accordance with the Tax Compliance Procedure and **Section 4.2(b)**.

**“Financed Facility”** means the portion of the Project being financed or refinanced with the proceeds of the Bonds as described on **Exhibit C**.

**“Gross Proceeds”** means (a) sale proceeds (any amounts actually or constructively received by the Issuer from the sale of the Bonds, including amounts used to pay underwriting discount or fees, but excluding pre-issuance accrued interest), (b) Investment proceeds (any amounts received from investing sale proceeds or other Investment proceeds), (c) any amounts held in a sinking fund for the Bonds, (d) any amounts held in a pledged fund or reserve fund for the Bonds, and (e) any other replacement proceeds. Specifically, Gross Proceeds includes (but is not limited to) amounts held in the following funds and accounts:

- (1) Construction Fund.
- (2) Debt Service Fund.
- (3) Rebate Fund (to the extent funded with sale proceeds or Investment proceeds of the Bonds).

**“Guaranteed Investment Contract”** is any Investment with specifically negotiated withdrawal or reinvestment provisions and a specifically negotiated interest rate, including any agreement to supply Investments on two or more future dates (*e.g.*, a forward supply contract).

**“Investment”** means any security, obligation, annuity contract or other investment-type property that is purchased directly with, or otherwise allocated to, Gross Proceeds. This term does not include a tax-exempt bond, except for “specified private activity bonds” as defined in Code § 57(a)(5)(C), but it does include the investment element of most interest rate caps.

**“IRS”** means the United States Internal Revenue Service.

**“Issue Date”** means September 25, 2024.

**“Issuer”** means the City of Maplewood, Missouri, and its successors and assigns, or any body, agency or instrumentality of the State of Missouri succeeding to or charged with the powers, duties and functions of the Issuer.

**“Management or Service Agreement”** means a legal agreement defined in Regulations § 1.141-3(b) as a management, service, or incentive payment contract with an entity that provides services involving all or a portion of any function of the Financed Facility, such as a contract to manage the entire Financed Facility or a portion of the Financed Facility. Contracts for services that are solely incidental to the primary governmental function of the Financed Facility (for example, contracts for janitorial, office equipment repair, billing, or similar services), however, are not treated as Management or Service Agreements.

**“Measurement Period”** means, with respect to each item of property financed as part of the Financed Facility, the period beginning on the later of (a) the Issue Date or (b) the date the property is placed in service and ending on the earlier of (1) the final maturity date of the Bonds or (2) the end of the expected economic useful life of the property.

**“Minor Portion”** means the lesser of \$100,000 or 5% of the sale proceeds of the Bonds.

**“Net Proceeds”** means, when used in reference to the Bonds, the sale proceeds (excluding pre-issuance accrued interest), less an allocable share of any proceeds deposited in a reasonably required reserve or replacement fund, plus an allocable share of all Investment earnings on such sale proceeds.

**“Non-Qualified Use”** means use of Bond proceeds or the Financed Facility in a trade or business carried on by any Non-Qualified User. The rules set out in Regulations § 1.141-3 determine whether Bond proceeds or the Financed Facility are “used” in a trade or business. Generally, ownership, a lease, or any other use that grants a Non-Qualified User a special legal right or entitlement with respect to the Financed Facility will constitute use under Regulations § 1.141-3.

**“Non-Qualified User”** means any person or entity other than a Qualified User.

**“Official Intent Date”** means November 14, 2023, as described in **Section 2.1(i)**.

**“Opinion of Bond Counsel”** means the written opinion of Bond Counsel to the effect that the proposed action or the failure to act will not adversely affect the exclusion of the interest on the Bonds from gross income for federal income tax purposes.

**“Ordinance”** means the ordinance passed by the City Council of the Issuer on September 10, 2024, as amended and supplemented in accordance with the provisions thereof.

**“Post-Issuance Tax Requirements”** means those requirements related to the use of proceeds of the Bonds, the use of the Financed Facility and the investment of Gross Proceeds after the Issue Date.

**“Project”** means the constructing, reconstructing, extending, repairing and improving city streets, sidewalks, and street lighting using Bond proceeds and Qualified Equity, all as described on **Exhibit C**.

**“Purchaser”** means [**\*\*PURCHASER\*\***], \_\_\_\_\_, \_\_\_\_\_, the original purchaser of the Bonds.

**“Qualified Equity”** means funds that are not derived from proceeds of a tax-exempt financing that are spent on the Project at any time during the period beginning not earlier than the later of (a) 60 days prior to the Official Intent Date or (b) three years prior to the Issue Date, and ending not later than the date the Project is capable of and actually used at substantially its designed level. Qualified Equity excludes an ownership interest in real property or tangible personal property.

**“Qualified Use Agreement”** means any of the following:

(a) A lease or other short-term use by members of the general public who occupy the Financed Facility on a short-term basis in the ordinary course of the Issuer’s governmental purposes.

(b) Agreements with Qualified Users or Non-Qualified Users to use all or a portion of the Financed Facility for a period up to 200 days in length pursuant to an arrangement whereby (1) the use of the Financed Facility under the same or similar arrangements is predominantly by natural persons who are not engaged in a trade or business and (2) the compensation for the use is determined based on generally applicable, fair market value rates that are in effect at the time the agreement is entered into or renewed. Any Qualified User or Non-Qualified User using all or any

portion of the Financed Facility under this type of arrangement may have a right of first refusal to renew the agreement at rates generally in effect at the time of the renewal.

(c) Agreements with Qualified Users or Non-Qualified Users to use all or a portion of the Financed Facility for a period up to 100 days in length pursuant to arrangements whereby (1) the use of the property by the person would be general public use but for the fact that generally applicable and uniformly applied rates are not reasonably available to natural persons not engaged in a trade or business, (2) the compensation for the use under the arrangement is determined based on applicable, fair market value rates that are in effect at the time the agreement is entered into or renewed and (3) the Financed Facility were not constructed for a principal purpose of providing the property for use by that Qualified User or Non-Qualified User. Any Qualified User or Non-Qualified User using all or any portion of the Financed Facility under this type of arrangement may have a right of first refusal to renew the agreement at rates generally in effect at the time of the renewal.

(d) Agreements with Qualified Users or Non-Qualified Users to use all or a portion of the Financed Facility for a period up to 50 days in length pursuant to a negotiated arm's-length arrangement at fair market value so long as the Financed Facility were not constructed for a principal purpose of providing the property for use by that person.

**“Qualified User”** means a state, territory, possession of the United States, the District of Columbia, or any political subdivision thereof, or any instrumentality of such entity, but it does not include the United States or any agency or instrumentality of the United States.

**“Reasonable Retainage”** means Gross Proceeds retained by the Issuer for reasonable business purposes, such as to ensure or promote compliance with a construction contract; provided that such amount may not exceed (a) for purposes of the 18-month spending test, 5% of net sale proceeds of the Bonds on the date 18 months after the Issue Date, or (b) for purposes of the 2-year spending test, 5% of the Available Construction Proceeds as of the end of the 2-year spending period.

**“Rebate Analyst”** means Gilmore & Bell, P.C. or any successor Rebate Analyst selected pursuant to this Tax Certificate.

**“Regulations”** means all Regulations issued by the U.S. Treasury Department to implement the provisions of Code §§ 103 and 141 through 150 and applicable to the Bonds.

**“Tax-Advantaged Bond File”** means documents and records for the Bonds, maintained by the Bond Compliance Officer pursuant to the Tax Compliance Procedure.

**“Tax Certificate”** means this Federal Tax Certificate as it may from time to time be amended and supplemented in accordance with its terms.

**“Tax Compliance Procedure”** means the Issuer's Bond Compliance Policy and Procedure, dated October 22, 2013, a copy of which is attached as **Exhibit F**.

**“Transcript”** means the Transcript of Proceedings relating to the authorization and issuance of the Bonds.

**“Yield”** means yield on the Bonds, computed under Regulations § 1.148-4, and yield on an Investment, computed under Regulations § 1.148-5.

## ARTICLE II

### GENERAL REPRESENTATIONS AND COVENANTS

**Section 2.1. Representations and Covenants of the Issuer.** The Issuer represents and covenants as follows:

(a) *Organization and Authority.* The Issuer (1) is a political subdivision organized and existing under the laws of the State of Missouri, (2) has lawful power and authority to issue the Bonds for the purposes set forth in the Ordinance, to adopt the Ordinance, to execute and deliver the Bonds and this Tax Certificate, and to carry out its obligations under the Ordinance, the Bonds, and this Tax Certificate, and (3) by all necessary action has been duly authorized to execute and deliver the Ordinance, the Bonds, and this Tax Certificate, acting by and through its duly authorized officials.

(b) *Tax-Exempt Status of Bonds—General Covenant and Allocation of Proceeds to Project.*

(1) The Issuer (to the extent within its power or direction) will not use any money on deposit in any fund or account maintained in connection with the Bonds, whether or not such money was derived from the proceeds of the sale of the Bonds or from any other source, in a manner that would cause the Bonds to be “arbitrage bonds,” within the meaning of Code § 148, and will not (to the extent within its power or direction) otherwise use or permit the use of any Bond proceeds or any other funds of the Issuer, directly or indirectly, in any manner, or take or permit to be taken any other action or actions, that would cause interest on the Bonds to be included in gross income for federal income tax purposes.

(2) The Issuer will finance the Project with Bond proceeds and Qualified Equity. For purposes of the covenants in this **Section 2.1** relating to Non-Qualified Use of the Project, any Non-Qualified Use shall be treated as first allocated entirely to the portion of the Project financed with Qualified Equity, and then, but only to the extent of any excess Non-Qualified Use, to the portion of the Project financed by Bond proceeds (that is, the Financed Facility).

(c) *Governmental Obligations—Use of Proceeds.* Throughout the Measurement Period, (1) all of the Financed Facility are expected to be owned by the Issuer or another Qualified User, (2) no portion of the Financed Facility are expected to be used in a Non-Qualified Use and (3) the Issuer will not permit any Non-Qualified Use of the Financed Facility without first consulting with Bond Counsel.

(d) *Governmental Obligations—Private Security or Payment.* As of the Issue Date, the Issuer expects that none of the principal of and interest on the Bonds will be (under the terms of the Bonds or any underlying arrangement) directly or indirectly:

(1) secured by (A) any interest in property used or to be used for a Non-Qualified Use, or (B) any interest in payments in respect of such property; or

(2) derived from payments (whether or not such payments are made to the Issuer) in respect of property, or borrowed money, used or to be used for a Non-Qualified Use.

For purposes of the foregoing, taxes of general application, including payments in lieu of taxes, are not treated as private payments or as private security. The Issuer will not permit any private security or payment with respect to the Bonds without first consulting with Bond Counsel.

(e) *No Private Loan.* Not more than 5% of the Net Proceeds of the Bonds will be loaned directly or indirectly to any Non-Qualified User.

(f) *Management or Service Agreements.* As of the Issue Date, the Issuer has not entered into a Management or Service Agreement for any portion of the Project with Non-Qualified Users. During the Measurement Period, the Issuer will not enter into any Management or Service Agreement for any portion of the Project with any Non-Qualified User without first consulting with Bond Counsel.

(g) *Leases.* As of the Issue Date, the Issuer has not entered into any leases of any portion of the Project other than Qualified Use Agreements. During the Measurement Period, the Issuer will not enter into any lease or similar agreement or arrangement of any portion of the Project other than a Qualified Use Agreement without first consulting with Bond Counsel.

(h) *Limit on Maturity of Bonds.* A list of the assets included in the Project and a computation of the “average reasonably expected economic life” is attached to this Tax Certificate as **Exhibit C**. Based on this computation, the “average maturity” of the Bonds, as computed by Bond Counsel, does not exceed the average reasonably expected economic life of the Financed Facility.

(i) *Expenditure of Bond Proceeds and Use of Bond Proceeds for Pre-Issuance Expenditures.*

(1) Expenditure and Allocation of Bond Proceeds. The Issuer will evidence each allocation of the proceeds of the Bonds and Qualified Equity for the Project to an expenditure in writing. No allocation will be made more than 18 months following the later of (i) the date of the expenditure or (ii) the date the Project was placed in service.

(2) Declaration of Official Intent. On the Official Intent Date, the Issuer adopted an ordinance declaring the Issuer’s intent to issue tax-exempt bonds and loan the proceeds from the sale thereof to the Issuer to finance costs of the Project for the Issuer, and to reimburse the Issuer for expenditures made for the Project prior to the issuance of the Bonds. A copy of the ordinance is attached to this Tax Agreement as **Exhibit G**.

(3) Reimbursement Expenditures. As of the Issue Date, the Issuer will allocate \$\_\_\_\_\_ of the proceeds of the Bonds to expenditures paid by the Issuer prior to the Issue Date and this amount should be shown on line 45 of Form 8038-G. A list of expenditures to be reimbursed is included as part of **Exhibit C**. No portion of the Net Proceeds of the Bonds will be used to reimburse an expenditure paid by the Issuer more than 60 days prior to the date the resolution was adopted. No reimbursement allocation will be made for an expenditure made more than 3 years prior to the date of the reimbursement allocation. In addition, no reimbursement allocation will be made more than 18 months following the later of (i) the date of the expenditure or (ii) the date the Project was placed in service (except as otherwise permitted under Regulations § 1.150-2).

(j) *Registered Bonds.* The Ordinance requires that all of the Bonds will be issued and held in registered form within the meaning of Code § 149(a).

(k) *Bonds Not Federally Guaranteed.* The Issuer will not take any action or permit any action to be taken which would cause any Bond to be “federally guaranteed” within the meaning of Code § 149(b).

(l) *IRS Form 8038-G.* Bond Counsel will prepare Form 8038-G (Information Return for Tax-Exempt Governmental Obligations) based on the representations and covenants of the Issuer contained in this Tax Certificate or otherwise provided by the Issuer. Bond Counsel will sign the return as a paid preparer following completion and will then deliver copies to the Issuer for execution and for the Issuer’s records. The Issuer agrees to timely execute and return to Bond Counsel the execution copy of Form 8038-G for filing with the IRS. A copy of the “as-filed” copy along with proof of filing will be included as **Exhibit B** hereto.

(m) *Hedge Bonds.* At least 85% of the net sale proceeds (the sale proceeds of the Bonds less any sale proceeds invested in a reserve fund) of the Bonds will be used to carry out the governmental purpose of the Bonds within three years after the Issue Date, and not more than 50% of the proceeds of the Bonds will be invested in Investments having a substantially guaranteed Yield for four years or more.

(n) *Compliance with Future Tax Requirements.* The Issuer understands that the Code and the Regulations may impose new or different restrictions and requirements on the Issuer in the future. The Issuer will comply with such future restrictions that are necessary to maintain the exclusion of the interest on the Bonds from gross income for federal income tax purposes.

(o) *Single Issue; No Other Issues.* The Bonds constitute a single “issue” under Regulations § 1.150-1(c). No other debt obligations of the Issuer (1) are being sold within 15 days of the sale of the Bonds, (2) are being sold under the same plan of financing as the Bonds, and (3) are expected to be paid from substantially the same source of funds as the Bonds (disregarding guarantees from unrelated parties, such as bond insurance).

(p) *Interest Rate Swap.* As of the Issue Date, the Issuer has not entered into an interest rate swap agreement or any other similar arrangement designed to modify its interest rate risk with respect to the Bonds. The Issuer will not enter into any such arrangement in the future without first consulting with Bond Counsel.

(q) *Guaranteed Investment Contract.* As of the Issue Date, the Issuer does not expect to enter into a Guaranteed Investment Contract for any Gross Proceeds of the Bonds. The Issuer will be responsible for complying with **Section 4.4(d)** if it decides to enter into a Guaranteed Investment Contract at a later date.

(r) *Bank Qualified Tax-Exempt Obligations.* The Issuer designates the Bonds as “qualified tax-exempt obligations” under Code § 265(b)(3), and with respect to this designation certifies as follows:

(1) the Issuer reasonably anticipates that the amount of tax-exempt obligations (other than private activity bonds that are not qualified 501(c)(3) bonds) that will be issued by or on behalf of the Issuer (and all subordinate entities of the Issuer) during calendar year 2024, including the Bonds, will not exceed \$10,000,000; and

(2) the Issuer (including all subordinate entities of the Issuer) will not issue tax-exempt obligations (other than private activity bonds that are not qualified 501(c)(3) bonds) during calendar year 2023, including the Bonds, in an aggregate principal amount or aggregate issue price in excess of \$10,000,000, without first obtaining advice of Bond Counsel that the designation of the Bonds as “qualified tax-exempt obligations” will not be adversely affected.



**Section 2.2. Survival of Representations and Covenants.** All representations, covenants and certifications contained in this Tax Certificate or in any certificate or other instrument delivered by the Issuer under this Tax Certificate, will survive the execution and delivery of such documents and the issuance of the Bonds, as representations of facts existing as of the date of execution and delivery of the instruments containing such representations. The foregoing covenants of this Section will remain in full force and effect notwithstanding the defeasance of the Bonds.

## ARTICLE III

### ARBITRAGE CERTIFICATIONS AND COVENANTS

**Section 3.1. General.** The purpose of this Article is to certify, under Regulations § 1.148-2(b), the Issuer's expectations as to the sources, uses and investment of Bond proceeds and other money, in order to support the Issuer's conclusion that the Bonds are not arbitrage bonds. The individuals executing this Tax Certificate on behalf of the Issuer are officers of the Issuer responsible for issuing the Bonds.

**Section 3.2. Reasonable Expectations.** The facts, estimates and expectations set forth in this **Article III** are based upon and in reliance upon the Issuer's understanding of the documents and certificates that comprise the Transcript, and the representations, covenants and certifications of the parties contained therein. To the Issuer's knowledge, the facts and estimates set forth in this Tax Certificate are accurate, and the expectations of the Issuer set forth in this Tax Certificate are reasonable. The Issuer has no knowledge that would cause it to believe that the representations, warranties and certifications described in this Tax Certificate are unreasonable or inaccurate or may not be relied upon.

**Section 3.3. Purposes of the Financing.** The Bonds are being issued for the purpose of providing funds to (a) finance costs of the Project and (b) pay certain costs of issuing the Bonds.

**Section 3.4. Funds and Accounts.** The following funds and accounts have been established under the Ordinance:

- (a) Construction Fund.
- (b) Debt Service Fund.
- (c) Rebate Fund.

**Section 3.5. Amount and Use of Bond Proceeds.**

(a) *Amount of Bond Proceeds.* The total proceeds to be received by the Issuer from the sale of the Bonds will be as follows:

Principal Amount	\$[**PRINCIPAL AMT**].00
Plus Original Issue Premium	
Less Underwriting Discount	— 0
Total Proceeds Received by Issuer	\$ <u>          </u>

(b) *Use of Bond Proceeds.* The Bond proceeds are expected to be allocated to expenditures as follows:

(1) Bond proceeds in the amount of \$ \_\_\_\_\_ will be deposited in the Construction Fund, of which \$ \_\_\_\_\_ will be used to pay costs of issuance and the balance of \$ \_\_\_\_\_ will be used to pay costs of the Project. [\*\*As shown on **Exhibit C**, \$ \_\_\_\_\_ of Bond proceeds deposited into the Construction Fund will be used reimburse expenditures paid by the Issuer prior to the Issue Date.\*\*]

**Section 3.6. Multipurpose Issue.** Pursuant to Regulations § 1.148-9(h), the Issuer is applying the arbitrage rules to separate financing purposes of the issue that have the same initial temporary period as if they constitute a single issue for purposes of applying the arbitrage rules.

**Section 3.7. No Current Refunding.** No Bond proceeds will be used to pay the principal of or interest on any other debt obligation.

**Section 3.8. Project Completion.** The Issuer has incurred or will incur within six months after the Issue Date, a substantial binding obligation to a third party to spend at least 5% of the Net Proceeds of the Bonds on the Financed Facility. The completion of the Financed Facility and the allocation of the Net Proceeds of the Bonds to expenditures will proceed with due diligence. At least 85% of the Net Proceeds of the Bonds will be allocated to expenditures on the Financed Facility within three years after the Issue Date.

**Section 3.9. Sinking Funds.** The Issuer is required to make periodic payments in amounts sufficient to pay the principal of and interest on the Bonds. Such payments will be deposited into the Debt Service Fund. Except for the Debt Service Fund, no sinking fund or other similar fund that is expected to be used to pay principal of or interest on the Bonds has been established or is expected to be established. The Debt Service Fund is used primarily to achieve a proper matching of revenues with principal and interest payments on the Bonds within each Bond Year, and the Issuer expects that the Debt Service Fund will qualify as a Bona Fide Debt Service Fund.

**Section 3.10. Reserve, Replacement and Pledged Funds.**

(a) *Debt Service Reserve Fund.* No reserve or replacement fund has been established for the Bonds.

(b) *No Other Replacement or Pledged Funds.* None of the Bond proceeds will be used as a substitute for other funds that were intended or earmarked to pay costs of the Financed Facility, and that instead has been or will be used to acquire higher Yielding Investments. Except for the Debt Service Fund, there are no other funds pledged or committed in a manner that provides a reasonable assurance that such funds would be available for payment of the principal of or interest on the Bonds if the Issuer encounters financial difficulty.

**Section 3.11. Purpose Investment Yield.** The proceeds of the Bonds will not be used to purchase an Investment for the purpose of carrying out the governmental purpose of the financing.

**Section 3.12. Issue Price and Yield on Bonds.**

(a) *Issue Price.* Based on the Purchaser's certifications in the Purchaser's Receipt for Bonds and Closing Certificate and the municipal advisor's certifications in the Certificate of Municipal Advisor, the Issuer hereby elects to establish the issue prices of the Bonds pursuant to Regulations § 1.148-1(f)(2)(iii)

(relating to the so-called “competitive sales rule”). Therefore, the aggregate issue price of the Bonds for such purpose is \$ \_\_\_\_\_.

(b) *Bond Yield.* Based on the issue price, the Yield on the Bonds is \_\_\_\_\_%, as computed by Bound Counsel and shown on **Exhibit A**.

### **Section 3.13. Miscellaneous Arbitrage Matters.**

(a) *No Abusive Arbitrage Device.* The Bonds are not and will not be part of a transaction or series of transactions that has the effect of (1) enabling the Issuer to exploit the difference between tax-exempt and taxable interest rates to gain a material financial advantage and (2) overburdening the tax-exempt bond market.

(b) *No Over-Issuance.* The sale proceeds of the Bonds, together with expected Investment earnings thereon and other money contributed by the Issuer, do not exceed the cost of the governmental purpose of the Bonds as described above.

**Section 3.14. Conclusion.** On the basis of the facts, estimates and circumstances set forth in this Tax Certificate, the Issuer does not expect that the Bond proceeds will be used in a manner that would cause any Bond to be an “arbitrage bond” within the meaning of Code § 148 and the Regulations.

## **ARTICLE IV**

### **POST-ISSUANCE TAX REQUIREMENTS, POLICIES AND PROCEDURES**

#### **Section 4.1. General.**

(a) *Purpose of Article.* The purpose of this Article is to supplement the Tax Compliance Procedure and to set out specific policies and procedures governing compliance with the federal income tax requirements that apply after the Bonds are issued. The Issuer recognizes that interest on the Bonds will remain excludable from gross income only if the Post-Issuance Tax Requirements are followed after the Issue Date. The Issuer further acknowledges that written evidence substantiating compliance with the Post-Issuance Tax Requirements must be retained in order to permit the Bonds to be refinanced with tax-exempt obligations and substantiate the position that interest on the Bonds is exempt from gross income in the event of an audit of the Bonds by the IRS.

(b) *Written Policies and Procedures of the Issuer.* The Issuer intends for the Tax Compliance Procedure, as supplemented by this Tax Certificate, to be its primary written policies and procedures for monitoring compliance with the Post-Issuance Tax Requirements for the Bonds and to supplement any other formal policies and procedures related to tax compliance that the Issuer has established. The provisions of this Tax Certificate are intended to be consistent with the Tax Compliance Procedure. In the event of any inconsistency between the Tax Compliance Procedure and this Tax Certificate, the terms of this Tax Certificate will govern.

(c) *Bond Compliance Officer.* The Issuer when necessary to fulfill its Post-Issuance Tax Requirements will, through its Bond Compliance Officer, sign Form 8038-T in connection with the payment of arbitrage rebate or yield reduction amounts, participate in any federal income tax audit of the Bonds or related proceedings under a voluntary compliance agreement procedure (VCAP) or undertake a remedial action procedure pursuant to Regulations § 1.141-12. In each case, all costs and expenses incurred by the

Issuer shall be treated as a reasonable cost of administering the Bonds and the Issuer is entitled to reimbursement and recovery of its costs to the same extent as provided in the Ordinance or state law.

#### **Section 4.2. Record Keeping, Use of Bond Proceeds and Use of Financed Facility.**

(a) *Record Keeping.* The Bond Compliance Officer will maintain the Tax-Advantaged Bond File for the Bonds in accordance with the Tax Compliance Procedure. Unless otherwise specifically instructed in advice or a written Opinion of Bond Counsel or to the extent otherwise provided in this Tax Certificate, the Bond Compliance Officer shall retain records related to the Post-Issuance Tax Requirements until three years following the final maturity of (1) the Bonds or (2) any obligation issued to refund the Bonds. Any records maintained electronically must comply with Section 4.01 of Revenue Procedure 97-22, which generally provides that an electronic storage system must (A) ensure an accurate and complete transfer of the hardcopy records which indexes, stores, preserves, retrieves and reproduces the electronic records, (B) include reasonable controls to ensure integrity, accuracy and reliability of the electronic storage system and to prevent unauthorized alteration or deterioration of electronic records, (C) exhibit a high degree of legibility and readability both electronically and in hardcopy, (D) provide support for other books and records of the Issuer and (E) not be subject to any agreement that would limit the ability of the IRS to access and use the electronic storage system on the Issuer's premises.

(b) *Accounting and Allocation of Bond Proceeds and Qualified Equity to Expenditures.* The Bond Compliance Officer will account for the investment and expenditure of Bond proceeds in the level of detail required by the Tax Compliance Procedure. The Bond Compliance Officer will supplement the expected allocation of Bond proceeds and Qualified Equity to expenditures with a Final Written Allocation as required by the Tax Compliance Procedure. A sample form of Final Written Allocation is attached as **Exhibit E**.

(c) *Annual Compliance Checklist.* Attached as **Exhibit D** is a sample Annual Compliance Checklist for the Bonds. The Bond Compliance Officer will prepare and complete an Annual Compliance Checklist for the Project at least annually in accordance with the Tax Compliance Procedure. If the Annual Compliance Checklist identifies a deficiency in compliance with the requirements of this Tax Certificate, the Bond Compliance Officer will take the actions identified in the advice of Bond Counsel or as described in the Tax Compliance Procedure to correct any deficiency.

(d) *Opinions of Bond Counsel.* The Bond Compliance Officer is responsible for obtaining and delivering to the Issuer any advice or Opinion of Bond Counsel required under the provisions of this Tax Certificate, including any advice or Opinion of Bond Counsel required by this Tax Certificate or the Annual Compliance Checklist.

**Section 4.3. Temporary Periods/Yield Restriction.** Except as described below, the Issuer will not invest Gross Proceeds at a Yield greater than the Yield on the Bonds:

(a) *Construction Fund.* Bond proceeds deposited in the Construction Fund and investment earnings on those proceeds may be invested without Yield restriction for up to three years following the Issue Date. If any unspent proceeds remain in the Construction Fund after three years, those amounts may continue to be invested without Yield restriction so long as the Issuer pays to the IRS all Yield reduction payments in accordance with Regulations § 1.148-5(c). These payments are required whether or not the Bonds are exempt from the arbitrage rebate and yield reduction amounts requirements of Code § 148.

(b) *Debt Service Fund.* To the extent that the Debt Service Fund qualifies as a Bona Fide Debt Service Fund, money in such account may be invested without Yield restriction for 13 months after the date

of deposit. Earnings on such amounts may be invested without Yield restriction for one year after the date of receipt of such earnings.

(c) *Rebate Fund.* Money other than sale proceeds or Investment proceeds of the Bonds on deposit in the Rebate Fund may be invested without Yield restriction.

(d) *Minor Portion.* In addition to the amounts described above, Gross Proceeds not exceeding the Minor Portion may be invested without Yield restriction.

#### **Section 4.4. Fair Market Value.**

(a) *General.* No Investment may be acquired with Gross Proceeds for an amount (including transaction costs) in excess of the fair market value of such Investment, or sold or otherwise disposed of for an amount (including transaction costs) less than the fair market value of the Investment. The fair market value of any Investment is the price a willing buyer would pay to a willing seller to acquire the Investment in a bona fide, arm's-length transaction. Fair market value will be determined in accordance with Regulations § 1.148-5.

(b) *Established Securities Market.* Except for Investments purchased for a Yield-restricted defeasance escrow, if an Investment is purchased or sold in an arm's-length transaction on an established securities market (within the meaning of Code § 1273), the purchase or sale price constitutes the fair market value. Where there is no established securities market for an Investment, market value must be established using one of the paragraphs below. The fair market value of Investments purchased for a Yield-restricted defeasance escrow must be determined in a bona fide solicitation for bids that complies with Regulations § 1.148-5.

(c) *Certificates of Deposit.* The purchase price of a certificate of deposit (a "CD") is treated as its fair market value on the purchase date if (1) the CD has a fixed interest rate, a fixed payment schedule, and a substantial penalty for early withdrawal, (2) the Yield on the CD is not less than the Yield on reasonably comparable direct obligations of the United States, and (3) the Yield is not less than the highest Yield published or posted by the CD issuer to be currently available on reasonably comparable CDs offered to the public.

(d) *Guaranteed Investment Contracts.* The Issuer is applying Regulations § 1.148-5(d)(6)(iii)(A) to the Bonds. The purchase price of a Guaranteed Investment Contract is treated as its fair market value on the purchase date if all of the following requirements are met:

(1) Bona Fide Solicitation for Bids. The Issuer makes a bona fide solicitation for the Guaranteed Investment Contract, using the following procedures:

(A) The bid specifications are in writing and are timely forwarded to potential providers, or are made available on an internet website or other similar electronic media that is regularly used to post bid specifications to potential bidders. A writing includes a hard copy, a fax, or an electronic e-mail copy.

(B) The bid specifications include all "material" terms of the bid. A term is material if it may directly or indirectly affect the Yield or the cost of the Guaranteed Investment Contract.

(C) The bid specifications include a statement notifying potential providers that submission of a bid is a representation (i) that the potential provider did not consult with any other potential provider about its bid, (ii) that the bid was determined without regard to any other formal or informal agreement that the potential provider has with the Issuer or any other person (whether or not in connection with the bond issue) and (iii) that the bid is not being submitted solely as a courtesy to the Issuer or any other person, for purposes of satisfying the requirements of the Regulations.

(D) The terms of the bid specifications are “commercially reasonable.” A term is commercially reasonable if there is a legitimate business purpose for the term other than to increase the purchase price or reduce the yield of the Guaranteed Investment Contract.

(E) The terms of the solicitation take into account the Issuer’s reasonably expected deposit and draw-down schedule for the amounts to be invested.

(F) All potential providers have an equal opportunity to bid. If the bidding process affords any opportunity for a potential provider to review other bids before providing a bid, then providers have an equal opportunity to bid only if all potential providers have an equal opportunity to review other bids. Thus, no potential provider may be given an opportunity to review other bids that is not equally given to all potential providers (that is, no exclusive “last look”).

(G) At least three “reasonably competitive providers” are solicited for bids. A reasonably competitive provider is a provider that has an established industry reputation as a competitive provider of the type of Investments being purchased.

(2) Bids Received. The bids received must meet all of the following requirements:

(A) At least three bids are received from providers that were solicited as described above and that do not have a “material financial interest” in the issue. For this purpose, (i) a lead underwriter in a negotiated underwriting transaction is deemed to have a material financial interest in the issue until 15 days after the Issue Date of the issue, (ii) any entity acting as a financial advisor with respect to the purchase of the Guaranteed Investment Contract at the time the bid specifications are forwarded to potential providers has a material financial interest in the issue and (iii) a provider that is a related party to a provider that has a material financial interest in the issue is deemed to have a material financial interest in the issue.

(B) At least one of the three bids received is from a reasonably competitive provider, as defined above.

(C) If an agent or broker is used to conduct the bidding process, the agent or broker did not bid to provide the Guaranteed Investment Contract.

(3) Winning Bid. The winning bid is the highest yielding bona fide bid (determined net of any broker’s fees).

(4) Fees Paid. The obligor on the Guaranteed Investment Contract certifies the administrative costs that it pays (or expects to pay, if any) to third parties in connection with supplying the Guaranteed Investment Contract.

(5) Records. The Issuer retains the following records with the bond documents until three years after the last outstanding Bond is redeemed:

(A) A copy of the Guaranteed Investment Contract.

(B) The receipt or other record of the amount actually paid for the Guaranteed Investment Contract, including a record of any administrative costs paid by the Issuer, and the certification as to fees paid, described in paragraph (d)(4) above.

(C) For each bid that is submitted, the name of the person and entity submitting the bid, the time and date of the bid, and the bid results.

(D) The bid solicitation form and, if the terms of the Guaranteed Investment Contract deviated from the bid solicitation form or a submitted bid is modified, a brief statement explaining the deviation and stating the purpose for the deviation.

(e) *Other Investments*. If an Investment is not described above, the fair market value may be established through a competitive bidding process, as follows:

(1) at least three bids on the Investment must be received from persons with no financial interest in the Bonds (*e.g.*, as underwriters or brokers); and

(2) the Yield on the Investment must be equal to or greater than the Yield offered under the highest bid.

#### **Section 4.5. Certain Gross Proceeds Exempt from the Rebate Requirement.**

(a) *General*. A portion of the Gross Proceeds of the Bonds may be exempt from rebate pursuant to one or more of the following exceptions. The exceptions typically will not apply with respect to all Gross Proceeds of the Bonds and will not otherwise affect the application of the Investment limitations described in **Section 4.3**. Unless specifically noted, the obligation to compute, and if necessary, to pay rebate as set forth in **Section 4.6** applies even if a portion of the Gross Proceeds of the Bonds is exempt from the rebate requirement. To the extent all or a portion of the Bonds is exempt from rebate the Rebate Analyst may account for such fact in connection with its preparation of a rebate report described in **Section 4.6**. The Issuer may defer the final rebate Computation Date and the payment of rebate for the Bonds to the extent permitted by Regulations §§ 1.148-7(b)(1) and 1.148-3(e)(2) but only in accordance with specific written instructions provided by the Rebate Analyst.

(b) *Applicable Spending Exceptions*.

(1) The Issuer expects that at least 75% of the Available Construction Proceeds will be used for construction or rehabilitation expenditures for property owned by the Issuer.

(2) The following optional rebate spending exceptions can apply to the Bonds:

- (A) 6-month spending exception (Code § 148(f)(4)(B) and Regulations § 1.148-7(c)).
- (B) 18-month spending exception (Regulations § 1.148-7(d)).
- (C) 2-year spending exception (Code § 148(f)(4)(C) and Regulations § 1.148-7(e)).

(3) The Issuer expects to earn approximately \$\_\_\_\_\_ in investment earnings on Bond proceeds in the Construction Fund.

(c) *Special Elections Made with Respect to Spending Exception Elections.* No special elections are being made in connection with the application of the spending exceptions.

(d) *Bona Fide Debt Service Fund.* To the extent that the Debt Service Fund qualifies as a Bona Fide Debt Service Fund, Investment earnings in the fund cannot be taken into account in computing arbitrage rebate and yield reduction amounts (1) with respect to such portion that meets the 6-month, 18-month or 2-year spending exception, or (2) for a given Bond Year, if the gross earnings on the Debt Service Fund for such Bond Year are less than \$100,000. If the average annual debt service on the Bonds does not exceed \$2,500,000, the \$100,000 earnings test may be treated as satisfied in every Bond Year.

(e) *Documenting Application of Spending Exception.* At any time prior to the first Computation Date, the Issuer may engage the Rebate Analyst to determine whether one or more spending exceptions has been satisfied, and the extent to which the Issuer must continue to comply with **Section 4.6**.

(f) *General Requirements for Spending Exception.* The following general requirements apply in determining whether a spending exception is met.

(1) Using Adjusted Gross Proceeds or Available Construction Proceeds to pay principal of any Bonds is not taken into account as an expenditure for purposes of meeting any of the spending tests.

(2) The 6-month spending exception generally is met if all Adjusted Gross Proceeds of the Bonds are spent within six months following the Issue Date. The test may still be satisfied even if up to 5% of the sale proceeds remain at the end of the initial 6-month period, so long as this amount is spent within one year of the Issue Date.

(3) The 18-month spending exception generally is met if all Adjusted Gross Proceeds of the Bonds are spent in accordance with the following schedule:

<b>Time Period After the Issue Date</b>	<b>Minimum Percentage of Adjusted Gross Proceeds Spent</b>
6 months	15%
12 months	60%
18 months (Final)	100%

(4) The 2-year spending exception generally is met if all Available Construction Proceeds are spent in accordance with the following schedule:



<b>Time Period After the Issue Date</b>	<b>Minimum Percentage of Available Construction Proceeds Spent</b>
6 months	10%
12 months	45%
18 months	75%
24 months (Final)	100%

(5) For purposes of applying the 18-month and 2-year spending exceptions only, the failure to satisfy the **final** spending requirement is disregarded if the Issuer uses due diligence to complete the Financed Facility and the failure does not exceed the lesser of 3% of the aggregate issue price of the Bonds or \$250,000. **No such exception applies for any other spending period.**

(6) For purposes of applying the 18-month and 2-year spending exceptions only, the Bonds meet the applicable spending test even if, at the end of the **final** spending period, proceeds not exceeding a Reasonable Retainage remain unspent, so long as such Reasonable Retainage is spent within 30 months after the Issue Date in the case of the 18-month spending exception or three years after the Issue Date in the case of the 2-year spending exception.

#### **Section 4.6. Computation and Payment of Arbitrage Rebate and Yield Reduction Amounts.**

(a) *Rebate Fund.* The Issuer will keep the Rebate Fund separate from all other funds and will administer the Rebate Fund under this Tax Certificate. Any Investment earnings derived from the Rebate Fund will be credited to the Rebate Fund, and any Investment loss will be charged to the Rebate Fund.

(b) *Computation of Rebate Amount.* The Issuer will provide the Rebate Analyst Investment reports relating to each fund held by it that contains Gross Proceeds of the Bonds together with copies of Investment reports for any funds containing Gross Proceeds that are held by a party other than the Issuer annually as of the end of each Bond Year and not later than 10 days following each Computation Date. Each Investment report provided to the Rebate Analyst will contain a record of each Investment, including (1) purchase date, (2) purchase price, (3) information establishing the fair market value on the date such Investment was allocated to the Bonds, (4) any accrued interest paid, (5) face amount, (6) coupon rate, (7) frequency of interest payments, (8) disposition price, (9) any accrued interest received, and (10) disposition date. Such records may be supplied in electronic form. The Rebate Analyst will compute rebate following each Computation Date and deliver a written report to the Issuer together with an opinion or certificate of the Rebate Analyst stating that arbitrage rebate and yield reduction amounts were determined in accordance with the Regulations. Each report and opinion will be provided not later than 45 days following the Computation Date to which it relates. In performing its duties, the Rebate Analyst may rely, in its discretion, on the correctness of financial analysis reports prepared by other professionals. If the sum of the amount on deposit in the Rebate Fund and the value of prior rebate payments is less than the arbitrage rebate and yield reduction amounts due, the Issuer will, within 55 days after such Computation Date, pay the amount of the deficiency for deposit into the Rebate Fund. If the sum of the amount on deposit in the Rebate Fund and the value of prior rebate payments is greater than the arbitrage rebate and yield reduction amounts due, the Issuer will transfer such surplus in the Rebate Fund to the Debt Service Fund. After the final Computation Date or at any other time if the Rebate Analyst has advised the Issuer, any money left in the Rebate Fund will be paid to the Issuer and may be used for any purpose not prohibited by law.

(c) *Rebate Payments.* Within 60 days after each Computation Date, the Issuer will pay to the United States the rebate and yield reduction amount then due, determined in accordance with the Regulations. Each payment must be (1) accompanied by IRS Form 8038-T and such other forms, documents or certificates as may be required by the Regulations, and (2) mailed or delivered to the IRS at the address shown below, or to such other location as the IRS may direct:

Internal Revenue Service Center  
Ogden, UT 84201

**Section 4.7. Successor Rebate Analyst.** If the firm acting as the Rebate Analyst resigns or becomes incapable of acting for any reason, or if the Issuer desires that a different firm act as the Rebate Analyst, then the Issuer by an instrument or concurrent instruments in writing delivered to the firm then serving as the Rebate Analyst and any other party to this Tax Certificate, will name a successor Rebate Analyst. In each case the successor Rebate Analyst must be a firm of nationally recognized bond counsel or a firm of independent certified public accountants and such firm must expressly agree to undertake the responsibilities assigned to the Rebate Analyst hereunder.

**Section 4.8. Filing Requirements.** The Issuer will file or cause to be filed with the IRS such reports or other documents as are required by the Code in accordance with the advice of Bond Counsel.

**Section 4.9. Survival after Defeasance.** Notwithstanding anything in the Ordinance to the contrary, the obligation to pay arbitrage rebate and yield reduction amounts to the United States will survive the payment or defeasance of the Bonds.

## ARTICLE V

### MISCELLANEOUS PROVISIONS

**Section 5.1. Term of Tax Certificate.** This Tax Certificate will be effective concurrently with the issuance and delivery of the Bonds and will continue in force and effect until the principal of, redemption premium, if any, and interest on all Bonds have been fully paid and all such Bonds are cancelled; provided that, the provisions of **Article IV** of this Tax Certificate regarding payment of arbitrage rebate and yield reduction amounts and all related penalties and interest will remain in effect until all such amounts are paid to the United States and the provisions of **Section 4.2** relating to record keeping shall continue in force for the period described therein for records to be retained.

**Section 5.2. Amendments.** This Tax Certificate may be amended from time to time by the Issuer without notice to or the consent of any of the Bondowners, but only if such amendment is in writing and is accompanied by an Opinion of Bond Counsel to the effect that, under then-existing law, assuming compliance with this Tax Certificate as so amended such amendment will not cause interest on any Bond to be included in gross income for federal income tax purposes. No such amendment will become effective until the Issuer receives this Opinion of Bond Counsel.

**Section 5.3. Opinion of Bond Counsel.** The Issuer may deviate from the provisions of this Tax Certificate if furnished with an Opinion of Bond Counsel to the effect that the proposed deviation will not adversely affect the exclusion of interest on the Bonds from gross income for federal income tax purposes. The Issuer will comply with any further or different instructions provided in an Opinion of Bond Counsel to the effect that the further or different instructions need to be complied with in order to maintain the validity of the Bonds or the exclusion from gross income of interest on the Bonds.

**Section 5.4. Reliance.** In delivering this Tax Certificate the Issuer is making only those certifications, representations and agreements as are specifically attributed to it in this Tax Certificate. The Issuer is not aware of any facts or circumstances which would cause it to question the accuracy of the facts, circumstances, estimates or expectations of any other party providing certifications as part of this Tax Certificate and, to the best of its knowledge, those facts, circumstances, estimates and expectations are reasonable. The Issuer understands that its certifications will be relied upon by Bond Counsel in rendering its opinion as to the validity of the Bonds and the exclusion from federal gross income of the interest on the Bonds.

**Section 5.5. Severability.** If any provision in this Tax Certificate or in the Bonds is determined to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions will not be affected or impaired.

**Section 5.6. Benefit of Agreement.** This Tax Certificate is binding upon the Issuer and its respective successors and assigns, and inures to the benefit of the Issuer and the owners of the Bonds. Nothing in this Tax Certificate, the Ordinance or the Bonds, express or implied, gives to any person, other than the Issuer, its successors and assigns, and the owners of the Bonds, any benefit or any legal or equitable right, remedy or claim under this Tax Certificate.

**Section 5.7. Default, Breach and Enforcement.** Any misrepresentation of a party contained herein or any breach of a covenant or agreement contained in this Tax Certificate may be pursued by the Bondowners pursuant to the terms of the Ordinance or any other document which references this Tax Certificate and gives remedies for a misrepresentation or breach thereof.

**Section 5.8. Execution in Counterparts.** This Tax Certificate may be executed in any number of counterparts, each of which so executed will be deemed to be an original, but all such counterparts will together constitute the same instrument.

**Section 5.9. Governing Law.** This Tax Certificate will be governed by and construed in accordance with the laws of the State of Missouri.

**Section 5.10. Electronic Transactions.** The transaction described in this Tax Certificate may be conducted, and related documents may be sent, received or stored, by electronic means.

*[Remainder of Page Intentionally Left Blank.]*

**IN WITNESS WHEREOF**, the undersigned Mayor and the Bond Compliance Officer of the Issuer, by their execution of this Tax Certificate hereby make the foregoing certifications, representations, and agreements contained in this Tax Certificate on behalf of the Issuer, as of the Issue Date.

**CITY OF MAPLEWOOD, MISSOURI**

By: \_\_\_\_\_  
Title: Mayor

By: \_\_\_\_\_  
Title: Finance Director, as Bond Compliance Officer

**EXHIBIT A**

**DEBT SERVICE SCHEDULE AND PROOF OF BOND YIELD**

**EXHIBIT B**

**IRS FORM 8038-G**

## **EXHIBIT C**

**DESCRIPTION OF PROPERTY COMPRISING THE PROJECT AND FINANCED FACILITY;  
[\*\*AND LIST OF REIMBURSEMENT EXPENDITURES\*\*]**

## EXHIBIT D

### SAMPLE ANNUAL COMPLIANCE CHECKLIST

<b>Name of tax-exempt bonds (“Bonds”) financing the Project:</b>	<b>\$[**PRINCIPAL AMT**] General Obligation Bonds, Series 2024</b>
<b>Issue Date of Bonds:</b>	<b>September 25, 2024</b>
<b>Placed in service date of Project:</b>	
<b>Name of Bond Compliance Officer:</b>	
<b>Period covered by request (“Annual Period”):</b>	

Item	Question	Response
<b>1 Ownership</b>	Was the entire Project owned by the Issuer during the entire Annual Period? If “Yes,” skip to Item 2.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If answer above was “No,” was the advice of Bond Counsel obtained prior to the transfer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If “Yes,” include a description of the advice in the Tax-Advantaged Bond File.	
	If “No,” contact Bond Counsel and include description of ordinance in the Tax-Advantaged Bond File.	
<b>2 Leases &amp; Other Rights to Possession</b>	During the Annual Period, was any part of the Project leased at any time pursuant to a lease or similar agreement for more than 50 days? If “No,” skip to Item 3.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If answer above was “Yes,” was the advice of Bond Counsel obtained prior to entering into the lease or other arrangement?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If “Yes,” include a description of the advice in the Tax-Advantaged Bond File.	
	If “No,” contact Bond Counsel and include description of ordinance in the Tax-Advantaged Bond File.	



Item	Question	Response
<b>3 Management or Service Agreements</b>	During the Annual Period, has the management of all or any part of the operations of the Project (e.g., operations, maintenance, etc.) been assumed by or transferred to another entity? If “No,” skip to Item 4.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<p>If answer above was “Yes,” was the advice of Bond Counsel obtained prior to entering into the Management or Service Agreement?</p> <p>If “Yes,” include a description of the advice in the Tax-Advantaged Bond File.</p> <p>If “No,” contact Bond Counsel and include description of ordinance in the Tax-Advantaged Bond File.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>4 Other Use</b>	Was any other agreement entered into with an individual or entity that grants special legal rights or privileges to the Project to such individual or entity that are not otherwise available to the general public? If “No,” skip to Item 5.	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<p>If answer above was “Yes,” was the advice of Bond Counsel obtained prior to entering into the agreement?</p> <p>If “Yes,” include a description of the advice in the Tax-Advantaged Bond File.</p> <p>If “No,” contact Bond Counsel and include description of ordinance in the Tax-Advantaged Bond File.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>5 Arbitrage &amp; Rebate</b>	Have all rebate and yield reduction calculations mandated in the Federal Tax Certificate been prepared for the current year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	If “No,” contact Rebate Analyst and incorporate report or include description of ordinance in the Tax-Advantaged Bond File.	

**Bond Compliance Officer:** \_\_\_\_\_

**Date Completed:** \_\_\_\_\_

## EXHIBIT E

### SAMPLE FINAL WRITTEN ALLOCATION

#### City of Maplewood, Missouri General Obligation Bonds Series 2024

##### Final Written Allocation

The undersigned is the Bond Compliance Officer of the City of Maplewood, Missouri, (the “Issuer”) and in that capacity is authorized to execute federal income tax returns required to be filed by the Issuer and to make appropriate elections and designations regarding federal income tax matters on behalf of the Issuer. This allocation of the proceeds of the bond issue referenced above (the “Bonds”) is necessary for the Issuer to satisfy ongoing reporting and compliance requirements under federal income tax laws.

*Purpose.* This document, together with the schedules and records referred to below, is intended to memorialize allocations of Bond proceeds to expenditures for purposes of §§ 141 and 148 of the Internal Revenue Code of 1986, as amended (the “Code”). All allocations are or were previously made no later than 18 months following the date the expenditure was made by the Issuer or, if later, the date the Project (as defined in the Federal Tax Certificate) was Placed in Service (as described below), and no later than 60 days following the 5th anniversary of the Issue Date (as defined below).

*Background.* The Bonds were issued on September 25, 2024 (the “Issue Date”) by the Issuer pursuant to Ordinance No. \_\_\_\_\_. The Bonds were issued in order to provide funds needed to pay the costs of (1) constructing, reconstructing, extending, repairing and improving city streets, sidewalks, and street lighting (the “Project”), and (2) issuing the Bonds. Bond proceeds were deposited to the Construction Fund.

*Sources Used to Fund Project Costs and Allocation of Proceeds to Project Costs.* The costs of the Project were paid from sale proceeds of the Bonds, earnings from the investment of sale proceeds of the Bonds, and to the extent necessary, other funds of the Issuer, as shown on **Exhibit A** to this Final Written Allocation.

*Identification of Financed Assets.* The portions of the Project financed from Bond proceeds (i.e., the “Financed Facility” referenced in the Federal Tax Certificate) are listed on page 1 of **Exhibit B** to this Final Written Allocation.

*Identification and Timing of Expenditures for Arbitrage Purposes.* For purposes of complying with the arbitrage rules, the Issuer allocates the proceeds of the Bonds to the various expenditures described in the invoices, requisitions or other substantiation attached as **Exhibit B** to this Final Written Allocation. In each case, the cost requisitioned was either paid directly to a third party or reimbursed the Issuer for an amount it had previously paid or incurred. Amounts received from the sale of the Bonds and retained as underwriter’s discount are allocated to that purpose and spent on the Issue Date. Amounts allocated to interest expense are treated as paid on the interest payment dates for the Bonds.

*Placed in Service.* The Project was Placed in Service on the date set out on **Exhibit B** to this Final Written Allocation. For this purpose, an asset is considered to be Placed in Service as of the date on which, based on all the facts and circumstances: (a) the constructing and equipping of the asset has reached a degree

of completion which would permit its operation at substantially its designed level and (b) the asset is, in fact, in operation at that level.

This allocation has been prepared based on statutes and regulations existing as of this date. The Issuer reserves the right to amend this allocation to the extent permitted by future Treasury Regulations or similar authorities.

**CITY OF MAPLEWOOD, MISSOURI**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Dated: \_\_\_\_\_

Name of Legal Counsel/Law Firm Reviewing Final Written Allocation:

\_\_\_\_\_  
Date of Review: \_\_\_\_\_

**EXHIBIT A**  
**TO FINAL WRITTEN ALLOCATION**

**ALLOCATION OF SOURCES AND USES**

**EXHIBIT B**  
**TO FINAL WRITTEN ALLOCATION**

**IDENTIFICATION OF PROJECT ASSETS**  
**&**  
**DETAILED LISTING OF EXPENDITURES**

## **EXHIBIT F**

### **BOND COMPLIANCE POLICY AND PROCEDURE**

## **EXHIBIT G**

### **ORDINANCE OF OFFICIAL INTENT**

[Refer to Tab No. \_\_\_\_ of the Transcript of Proceedings.]

# Memorandum



**To:** Mayor and City Council  
**From:** Amber Withycombe, City Manager  
**Date:** September 3, 2024  
**Re:** City Manager's Report

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## **Mid County Chamber of Commerce Local Government Leader Award**

I am delighted to announce that Laura Miller, the City's Community Development Director, has been selected to receive the Mid County Chamber's Government Leader Award this year. This prestigious recognition is a testament to Laura's exceptional leadership, dedication, and invaluable contributions to our community. The awards breakfast, where Laura will be honored, is scheduled for Tuesday, September 17, 2024, at the Masonry Center, 1429 S. Big Bend. This event provides an excellent opportunity for our community to come together and celebrate Laura's achievement. Laura's hard work and commitment continue to make a positive impact on Maplewood, and this award rightfully acknowledges her outstanding service to our city.

## **Maplewood Police Department Award of Excellence**

The following letter of commendation was presented to Police Officer Faizan Khan by Chief Matthew Nighbor on September 4:

### *Chief's Letter of Commendation*

This Award of Excellence is presented to you in recognition of your exceptional actions on August 18, 2024. On this day, you responded to a call for service involving an individual experiencing a medical emergency at a Maplewood Commons business.

Upon arrival, you observed the individual collapsed on the parking lot. The individual was unresponsive, not breathing, and in apparent cardiac arrest. You immediately initiated life-saving measures by performing CPR. Your unwavering and determined effort continued until the arrival of the Maplewood Fire Department. Thanks to your decisive and skilled intervention, advanced measures provided by the Maplewood Fire Department were successful in restoring the individual's heart rhythm. The individual was subsequently transported to a local hospital in a conscious and alert state.

Your actions, guided by your training and dedication, were instrumental in saving this individual's life. This Award of Excellence not only reflects highly on you, but also on the image and reputation of the Maplewood Police Department and the City of Maplewood.

Congratulations on this well-deserved honor.



Officer Khan joined the City's police department in May.

### **Ward Community Meetings**

Councilmembers, with support from city staff, have scheduled community meetings for residents of Wards 2 and 3. These gatherings provide a forum for community members to voice their questions and concerns, while also offering an opportunity to hear directly from city representatives on matters of mutual interest. To broaden public engagement opportunities for residents, city staff are currently working to establish a recurring schedule for Ward meetings.

#### **Ward 2 Community Meeting**

Saturday, September 28, 10 am

Yale Avenue Green Space (just north of Manchester on the east side of the street)

#### **Ward 3 Community Meeting**

Saturday, October 5, 10 am

Sutton Loop Park

### **Comprehensive Plan Steering Committee Meeting**

The first meeting of the Comprehensive Plan Steering Committee will be Wednesday, September 11 at 6 pm in Council Chambers. The meeting will be conducted by plan consultant PGAV with assistance from committee coordinators Anthony Traxler and Laura Miller. The meeting is open to the public.

### **Council Chambers A/V Upgrade Schedule**

Due to the audio-visual upgrades in the Council Chambers that were approved at the Council's August 13 meeting, the Council's November 12 meeting will likely be conducted via Zoom. Schiller's will begin work on the project on Wednesday, October 23, with an expected completion date of Friday, November 15. During this three-week period, board and commission meetings will be relocated to the adjacent conference room or the Fire Department Training Room. Please consult the City's [website calendar](#) and [agenda center](#) to confirm meeting locations during the construction period. I am grateful to Laura Miller for managing the project and our vendor to ensure successful implementation.