



**REGULAR MEETING OF THE CITY COUNCIL  
City of Maplewood, Missouri**

**City Council Chambers, City Hall  
7601 Manchester Road, Maplewood, MO 63143**

**Tuesday, January 14, 2025  
7:00 PM**

**AGENDA**

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Motion to Excuse Council Member(s)
5. Approval of the Council Agenda
6. Approval of Minutes:
  - a. November 12, 2024, City Council meeting minutes
  - b. December 10, 2024, City Council meeting minutes
7. Updated meeting procedures and agenda structure
8. Public Comment
9. Announcements
10. Presentations:
  - a. Maplewood 101 certificate presentation to Fall 2024 participants
  - b. Comprehensive Plan update by Catherine Hamacher of PGAV
  - c. Fiscal year 2023-2024 audit presentation by Keith Slusser of Fick, Eggemeyer & Williamson, CPAs
11. Unfinished Business:
  - a. Bill 6265 – Final Reading: An ordinance to rezone 2555 Oakland Avenue from PA Public Activity District to SR Single Family Residential District

- b. Bill 6266 – Final Reading: An ordinance authorizing the City Manager to execute an interoperable radio system user agreement with St. Louis County

12. New Business:

- a. Resolution 25-1: Executing two task orders totaling seventeen thousand four hundred dollars (\$17,400) under a Master Services Agreement with Navigate Building Solutions for facility feasibility studies
- b. Resolution 25-2: Granting a pole sign for Petal Hair Lounge at 2814 S. Big Bend Boulevard
- c. Resolution 25-3: Accepting the bid from Saline Creek Grading LLC for the 2025 Deer Creek Park field flood restoration project in the amount of ninety-five thousand five hundred seventy-eight dollars (\$95,578)
- d. Bill 6268 – First and Second Reading: Approving a cooperation agreement for the construction, operation, and maintenance of the Deer Creek Greenway Pedestrian Trail from S. Big Bend Boulevard to Canterbury Avenue

13. Council and Staff Reports:

- a. Mayor’s Report
- b. Ward 1 Report
- c. Ward 2 Report
- d. Ward 3 Report
- e. City Attorney’s Report
- f. City Manager’s Report

14. Public Comment

15. Continued business license revocation hearing for Mape Vape LLC at 7213 Manchester Road

16. Motion to hold a Closed Session to discuss:

- a. Real estate matters under RSMo Section 610.021(2)
- b. Employee matters under RSMo Section 610.021(3)

17. Adjournment

---

### **Addressing the Council**

Individuals wishing to speak during Public Hearings or Public Comment periods must sign in before the meeting and will be called to the podium when it is their turn. Each speaker has a three-minute time limit. Written comments may be emailed to [cityclerk@maplewoodmo.gov](mailto:cityclerk@maplewoodmo.gov) by 12:00 PM (noon) on the meeting day. The Council will receive all emailed comments, but they will not be read aloud during the meeting.

### **Accessibility Notice**

The City of Maplewood is committed to making public meetings accessible to all residents. To request accommodations or assistance, please contact the Deputy City Clerk at [cityclerk@maplewoodmo.gov](mailto:cityclerk@maplewoodmo.gov) or 314-646-3602, or Relay Missouri at 800-736-2966 (TTY). Please make your request at least 48 hours prior to the meeting to ensure appropriate arrangements can be made.

### **Virtual Access**

Watch this meeting live at [www.youtube.com/@cityofmaplewood8819](https://www.youtube.com/@cityofmaplewood8819)

*Posted on January 10, 2025, at Maplewood City Hall and [maplewoodmo.gov](http://maplewoodmo.gov)*



## RECORD OF PROCEEDING

---

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

NOVEMBER 12, 2024

---

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 Garcia, Councilmember Homa, Councilmember Mattox, and Councilmember Page.

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

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

APPROVAL OF THE OCTOBER 22, 2024, CITY COUNCIL MEETING MINUTES: Councilmember Homa motioned to approve, seconded by Councilmember Garcia, whose motion received the approval of the Council.

PUBLIC HEARING TO HEAR CITIZENS' COMMENTS ON A REQUEST BY CORY KING OF SIDE PROJECT BREWERY TO REZONE THE NORTHERN 3,360 SQUARE FOOT PORTION OF 7443 HAZEL AVENUE FROM SR SINGLE FAMILY RESIDENTIAL DISTRICT TO CB COMMUNITY BUSINESS DISTRICT: John Niehaus, whose property would back up to this lot, asked for measures that would buffer light and sound from the parking lot into his family's yard. The family also wants to ensure that a 100-year old Sycamore tree between the two properties is not damaged.

PUBLIC FORUM: None

ANNOUNCEMENTS: Councilmember Garcia reported the following events:

1. The City has begun its fall leaf pickup. The schedule may be found on the City's website
2. The Central Park grand re-opening will be on Friday, Nov. 15 at 4pm.
3. The City is preparing for the upcoming Small Business Saturday on Nov. 30

BOARD OF ADJUSTMENT/HOUSING BOARD OF APPEALS REPORT BY PATRICK JUGO, CHAIR: Patrick Jugo presented a report to Council explaining the Board's activities and functions. The Board hears appeals regarding zoning decisions and makes decisions regarding petitioners' variance requests.

R24-61, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO SUBMIT A 2024 MUNICIPAL WASTE REDUCTION GRANT APPLICATION TO THE ST. LOUIS COUNTY DEPARTMENT OF PUBLIC HEALTH TO CONDUCT A DOCUMENT SHREDDING EVENT was moved by Councilmember Homa, duly seconded by Councilmember Garcia, to approve the resolution, whose motion received the following roll call vote: Yes; Councilmembers Garcia, Homa, Faulkingham, Mattox, and Page. No; none.

R24-62, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO ENTER INTO A SOFTWARE SUBSCRIPTION AGREEMENT WITH PEOPLEGURU IN THE AMOUNT OF TWENTY-SEVEN THOUSAND SEVEN HUNDRED TWENTY-TWO DOLLARS AND TWENTY CENTS (\$27,722.20) FOR A HUMAN CAPITAL MANAGEMENT SYSTEM was moved by Councilmember Homa, duly seconded by Councilmember Garcia, to approve the resolution, whose motion received the following roll call vote: Yes; Councilmembers Garcia, Homa, Faulkingham, Mattox, and Page. No; none.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, TO REZONE THE NORTHERN 3,360 SQUARE FOOT PORTION OF 7443 HAZEL AVENUE FROM SR SINGLE FAMILY RESIDENTIAL DISTRICT TO CB COMMUNITY BUSINESS DISTRICT was given its first reading. It was moved by Councilmember Homa, duly seconded by Councilmember Garcia, that the Bill be moved to its second reading, whose motion received the approval, by voice vote, of the Council. Cory King, the petitioner, reported to Council to answer Council's inquiries regarding this lot. The third reading will occur at the December 10, 2024, council meeting.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, PROVIDING FOR A BOUNDARY ADJUSTMENT BETWEEN THE CITIES OF WEBSTER GROVES AND MAPLEWOOD was given its first reading. It was moved by Councilmember Homa, duly seconded by Councilmember Garcia, that it moved to its second reading, whose motion received the approval, by voice vote, of the Council. The third reading will occur at the December 10, 2024, council meeting.

OLD BUSINESS: None.

COUNCIL COMMUNICATION: Councilmember Page reported that the annual "Scouting for Food" event will occur the next two weekends and instructed residents to look for the collection bags.

DEPUTY MAYOR'S REPORT: None.

CITY ATTORNEY'S REPORT: None.

CITY MANAGER'S REPORT: City Manager Withycombe reported the following:

- The City was awarded a \$410,000 grant from the St. Louis County Municipal Grant Commission for improvements to Yale Park.
- The Central Park Ribbon Cutting for reopening the park will be Friday, November 15 from 4-5 pm.

- The City continues remediation efforts for damage from last week’s heavy rains and flooding. Deer Creek Park will remain closed while repairs are made.
- The City Manager commended the efforts of The Fire Department, which conducted nine swift water rescues with neighboring Fire Departments.
- Candidate filing for the April 2025 Municipal Elections is closed. There is no candidate for Ward 1. Anyone planning to campaign for this position should contact City Hall for information.
- City staff will proceed with issuing citations to businesses that have not paid 23/24 and 24/25 business license fees.
- Demolition of the vacant structure at 2834 Bartold Avenue is scheduled for late November.

PUBLIC FORUM: None

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.

This meeting was adjourned at 7:44 pm.

Approved this 10th day December, 2024

\_\_\_\_\_  
Shawn Faulkingham, Deputy Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk



## RECORD OF PROCEEDING

---

MEETING OF THE CITY COUNCIL  
OF THE CITY OF MAPLEWOOD  
AT 7601 MANCHESTER ROAD  
VIA ZOOM  
DECEMBER 10, 2024

---

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

PLEDGE OF ALLEGIANCE was recited.

ON ROLL CALL, the following members were PRESENT: Mayor Greenberg, Council Member Garcia, Council Member Homa, and Council Member Page.

MOTION TO EXCUSE COUNCIL MEMBER: Council Member Page motioned to excuse Council Members Coriell, Faulkingham, and Mattox. The motion was seconded by Council Member Garcia, whose motion received the approval of the Council.

APPROVAL OF COUNCIL AGENDA: Council Member Homa motioned to approve, seconded by Council Member Garcia, whose motion received the approval of the Council.

APPROVAL OF THE NOVEMBER 12, 2024, CITY COUNCIL MEETING MINUTES: Mayor Greenberg motioned to put this on the next agenda due to the absence of Deputy Mayor Faulkingham, who presided over the meeting. Council Member Homa motioned to approve, seconded by Council Member Garcia, whose motion received the approval of the Council.

PUBLIC HEARING TO HEAR CITIZENS' COMMENTS ON A REQUEST BY THE MAPLEWOOD RICHMOND HEIGHTS SCHOOL DISTRICT TO REZONE 2555 OAKLAND AVENUE FROM PA PUBLIC ACTIVITY DISTRICT TO SR SINGLE FAMILY RESIDENTIAL DISTRICT:

No Comments.

PUBLIC FORUM: John Niehaus previously provided the Council with photos of the egress parking in the rezoned customer parking area at Side Project Brewing indicating his family's concerns regarding buffering between the parking lot and his property.

ANNOUNCEMENTS: Council Member Garcia reported that the Maplewood Fire Department will be escorting Santa around town on December 14th and 15th.

MAPLEWOOD RICHMOND HEIGHTS SCHOOL DISTRICT REPORT BY DR. BONITA JAMISON, SUPERINTENDENT: Dr. Jamison appeared before the Council to provide Strategic Plan updates. This included the district's Annual Performance Report Scores, which are the second-highest in the St. Louis region, and district fund balances. Dr. Jamison provided dates for engagement opportunities with MRH.

R24-63 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, APPOINTING MARY KILLIAN TO THE HUMAN SERVICES COMMISSION AND ESTABLISHING HER TERM OF OFFICE AS EXPIRING JUNE 30, 2026 was introduced by Mayor Greenberg. It was moved by Council Member Homa, duly seconded by Council Member Garcia, to approve the resolution, whose motion received the following roll call vote: Yes; Mayor Greenberg, Council Member Garcia, Council Member Homa, and Council Member Page. No; none.

R24-64 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, APPOINTING JEANENNE DALLAS TO THE HUMAN SERVICES COMMISSION AND ESTABLISHING HER TERM OF OFFICE AS EXPIRING JUNE 30, 2027 was introduced by Mayor Greenberg. It was moved by Council Member Homa, duly seconded by Council Member Garcia, to approve the resolution, whose motion received the following roll call vote: Yes; Mayor Greenberg, Council Member Garcia, Council Member Homa, and Council Member Page. No; none.

R24-65 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, APPOINTING ADAM VALENCIC TO THE HUMAN SERVICES COMMISSION AND ESTABLISHING HIS TERM OF OFFICE AS EXPIRING JUNE 30, 2028 was introduced by Mayor Greenberg. It was moved by Council Member Homa, duly seconded by Council Member Garcia, to approve the resolution, whose motion received the following roll call vote: Yes; Mayor Greenberg, Council Member Garcia, Council Member Homa, and Council Member Page. No; none.

R24-66 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, APPOINTING PAUL MACFARLANE TO THE SUSTAINABILITY COMMISSION AND ESTABLISHING HIS TERM OF OFFICE AS EXPIRING JUNE 30, 2028 was introduced by Mayor Greenberg. It was moved by Council Member Homa, duly seconded by Council Member Garcia, to approve the resolution, whose motion received the following roll call vote: Yes; Mayor Greenberg, Council Member Garcia, Council Member Homa, and Council Member Page. No; none.

BILL 6265, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, TO REZONE 2555 OAKLAND AVENUE FROM PA PUBLIC ACTIVITY DISTRICT TO SR SINGLE FAMILY RESIDENTIAL DISTRICT was given its first reading. It was moved by Council Member Homa, duly seconded by Council Member Garcia, that Bill 6265 be moved to its second reading, whose motion received the approval, by voice vote, of the Council. The property is on Oakland Avenue near the High School. It will be returned to a Single- Family Home adding another residence to the Community. The third reading will occur at the next council meeting.

BILL 6256, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO EXECUTE AN INTEROPERABLE RADIO SYSTEM USER AGREEMENT WITH ST. LOUIS COUNTY was given its first reading. It was moved by Council Member Homa, duly seconded by Council Member Garcia, that Bill 6266 be moved to its second reading, whose motion received the approval, by voice vote of the Council. This agreement allows continued peer operations for emergency response across the County. The third reading will occur at the next council meeting.

BILL 6267, AN EMERGENCY ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AMENDING THE CAPITAL IMPROVEMENT FUND, SEWER LATERAL FUND, FIREHOUSE BOND FUND, HANLEY ROAD SPECIAL ALLOCATION FUND, AND CAMBRIDGE COMMONS SPECIAL ALLOCATION FUND BUDGETS FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 THROUGH JUNE 30, 2024 was introduced by Mayor Greenberg and given its first reading. The City Manager explained that this bill is to align the 2023-2024 FY budget's audit closing figures with the actual budget totals to remain in compliance with Missouri Law and complete the City's audit, which must be completed by December 31. The bill was moved by Council member Homa, duly seconded by Council member Garcia, that Bill 6267 be moved to its second reading, whose motion received the approval, by voice vote of the Council. Bill 6267 was moved by Council Member Homa and duly seconded by Council Member Garcia that it be moved to its third and final reading, whose motion received the voice vote of the Council. It was motioned by Council Member Homa, duly seconded by Council Member Garcia, that Bill 6267 be approved as Ordinance 6059. The motion received the following roll call vote: Yes; Mayor Greenberg, Council Member Garcia, Council Member Homa, and Council Member Page. No; none.

BILL 6263, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, TO REZONE THE NORTHERN 3,360 SQUARE FOOT PORTION OF 7443 HAZEL AVENUE FROM SR SINGLE FAMILY RESIDENTIAL DISTRICT TO CB COMMUNITY BUSINESS DISTRICT was given its third and final reading. It was moved by Council Member Homa and duly seconded by Council Member Garcia that Bill 6263 be approved as Ordinance 6057. Council Member Homa explained that the Council will need to remind the land owner that this area is to be used for parking only. The City can help lower the impact this will have on the local residents. City Manager Withycombe added that the permit approval process will help support compliance. The motion received the following roll call vote: Yes; Mayor Greenberg, Council Member Garcia, Council Member Homa, and Council Member Page. No; none.

BILL 6364, AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, PROVIDING FOR A BOUNDARY ADJUSTMENT BETWEEN THE CITIES OF WEBSTER GROVES AND MAPLEWOOD was given its third and final reading. It was moved by Council Member Homa, duly seconded by Council Member Garcia that bill 6364 be approved as Ordinance 6058, whose motion received the following roll call vote: Yes; Mayor Greenberg, Council Member Garcia, Council Member Homa, and Council Member Page. No; none.

OLD BUSINESS: None.

COUNCIL COMMUNICATION: None

MAYOR'S REPORT: Mayor Greenberg shared a recap of the events he attended at the National League of Cities in Tampa.

CITY ATTORNEY'S REPORT: None.

CITY MANAGER'S REPORT: City Manager Withycombe reported the following:

- The City has received a GFOA award for the current Fiscal Year. We showed improvement in planning by having a five-year budget plan. There were also recommendations that we will begin working on.
- The Sweet Tooth Tour tickets have gone on sale. The event will be on January 25th.
- The City has approved a popup retail store for Reset on Sutton Blvd as part of a pilot initiative. Staff will assess whether there are opportunities to expand this pilot.

- The Special Business District is offering a Lunch and Learn series.

PUBLIC FORUM: Mr. Niehaus expressed that he appreciates the Council’s discussion of his concerns.

A BUSINESS LICENSE REVOCATION HEARING FOR MAPE VAPE, LLC AT 7213 MANCHESTER ROAD was called to order by Mayor Greenberg. Council Members Garcia, Page, and Homa. were in attendance along with the City Attorney Jackie Graves and Tephania Hyde, Maplewood’s Resource Development and Public Engagement Manager.

City Attorney Graves presented the City’s evidence to the Council and Mr. Syron. Mayor Greenberg gave hearing instructions to all parties and called for Ms. Hyde to provide testimony regarding the grounds for the city’s revocation of the Business License.

Mr. Syron, owner of Mape Vape, stated he was behind on his sales taxes. He has contacted the Missouri Department of Revenue and is on a payment plan for payment of Sales Taxes. He agrees to contact the State for evidence of a Missouri Retail Sales Tax License.

Council agreed to allow Mr. Syron to obtain evidence of a Missouri State Retail Sales License by the next council meeting.

Council Member Homa motioned to adjourn the hearing, seconded by Council Member Garcia, whose motion received the following roll call vote: Yes; Mayor Greenberg, Council Member Garcia, Council Member Homa, and Council Member Page. No; none.

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.

This meeting was adjourned at 8:26 pm.

Approved this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

# Memorandum



**To:** Mayor and City Council  
**From:** Amber Withycombe, City Manager  
**Date:** January 9, 2025  
**Re:** **Updated Meeting Procedures and Agenda Structure**

---

This memo outlines changes to the City’s Council meeting procedures and agenda format, which have been updated to enhance clarity, accessibility, and compliance with open meeting requirements.

Our transition from Zoom-based virtual meetings to YouTube livestreaming through the new Council Chambers A/V system has prompted format changes. The agenda now provides a direct YouTube channel link rather than Zoom credentials, reflecting our shift to a more accessible streaming platform.

The agenda structure has been substantially reorganized to improve clarity and workflow. Key changes include:

- Public presentations are now grouped under a dedicated “Presentations” section, distinguishing them from regular business items.
- Business items are now clearly categorized as either “Unfinished Business” or “New Business,” replacing the former “Old Business” category and providing clearer context for each item. Resolution and bill titles are more concise while maintaining necessary detail.
- Council and staff reports are consolidated under a single section, streamlining what was previously scattered throughout the agenda. The former “Council Communication” item has been incorporated into this section.
- The public participation structure has been formalized. The former “Public Forum” has been renamed “Public Comment” per best practice for municipal meetings and maintains its placement at both the beginning and end of the meeting. Public Hearings, when required, will continue to occur prior to the first Public Comment.
- The closed session motion has been simplified while maintaining all necessary statutory references. Each potential closed session topic is now listed as a subsection for clarity.

These agenda modifications complement our new public comment procedures, which require speakers to sign in before meetings and include their name and address. Written comments may be submitted to [cityclerk@maplewoodmo.gov](mailto:cityclerk@maplewoodmo.gov) by noon on meeting days. While all written comments will be provided to Council members and included in the public record, they will not be read aloud during meetings.

These comprehensive changes reflect our commitment to efficient, transparent governance while preserving public participation opportunities. Please direct any questions about these new procedures to me or the Deputy City Clerk at [cityclerk@maplewoodmo.gov](mailto:cityclerk@maplewoodmo.gov).

# Comprehensive Plan

City of Maplewood



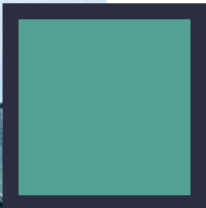
# *Tonight's Agenda*

Existing Conditions Review

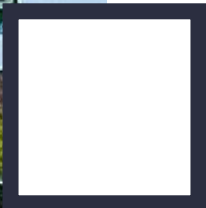
Community Feedback

What's Up Next?

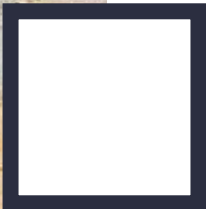
*Land Use Scenario Analysis*



**EXISTING CONDITIONS**



**COMMUNITY FEEDBACK**

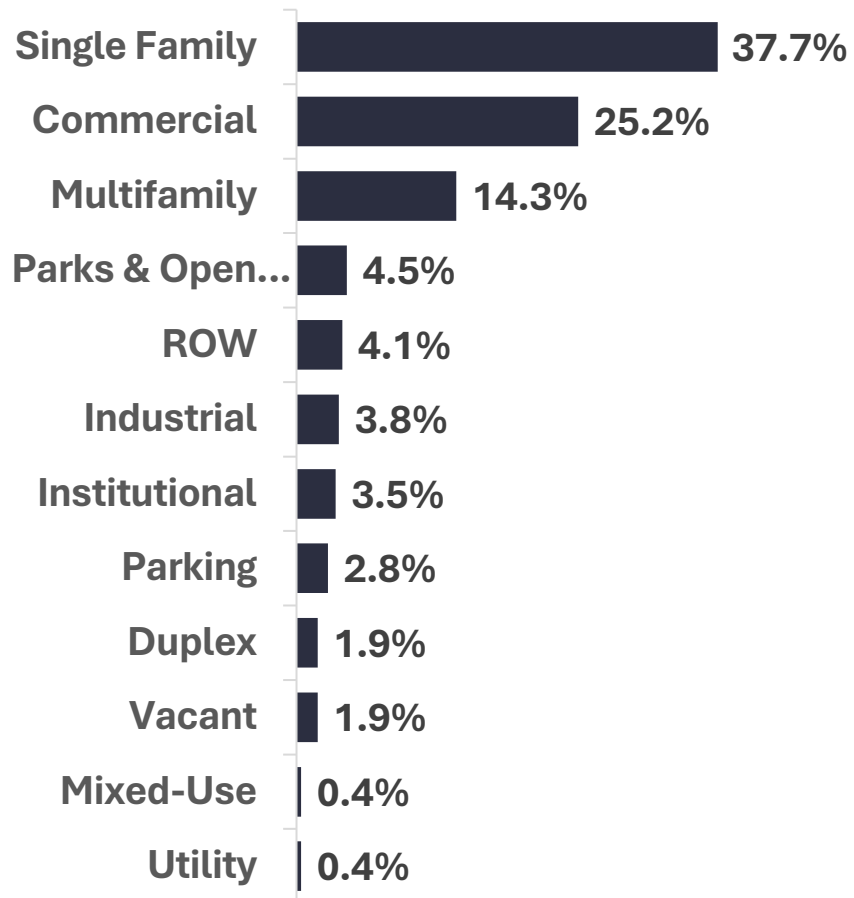


**WHAT'S UP NEXT**

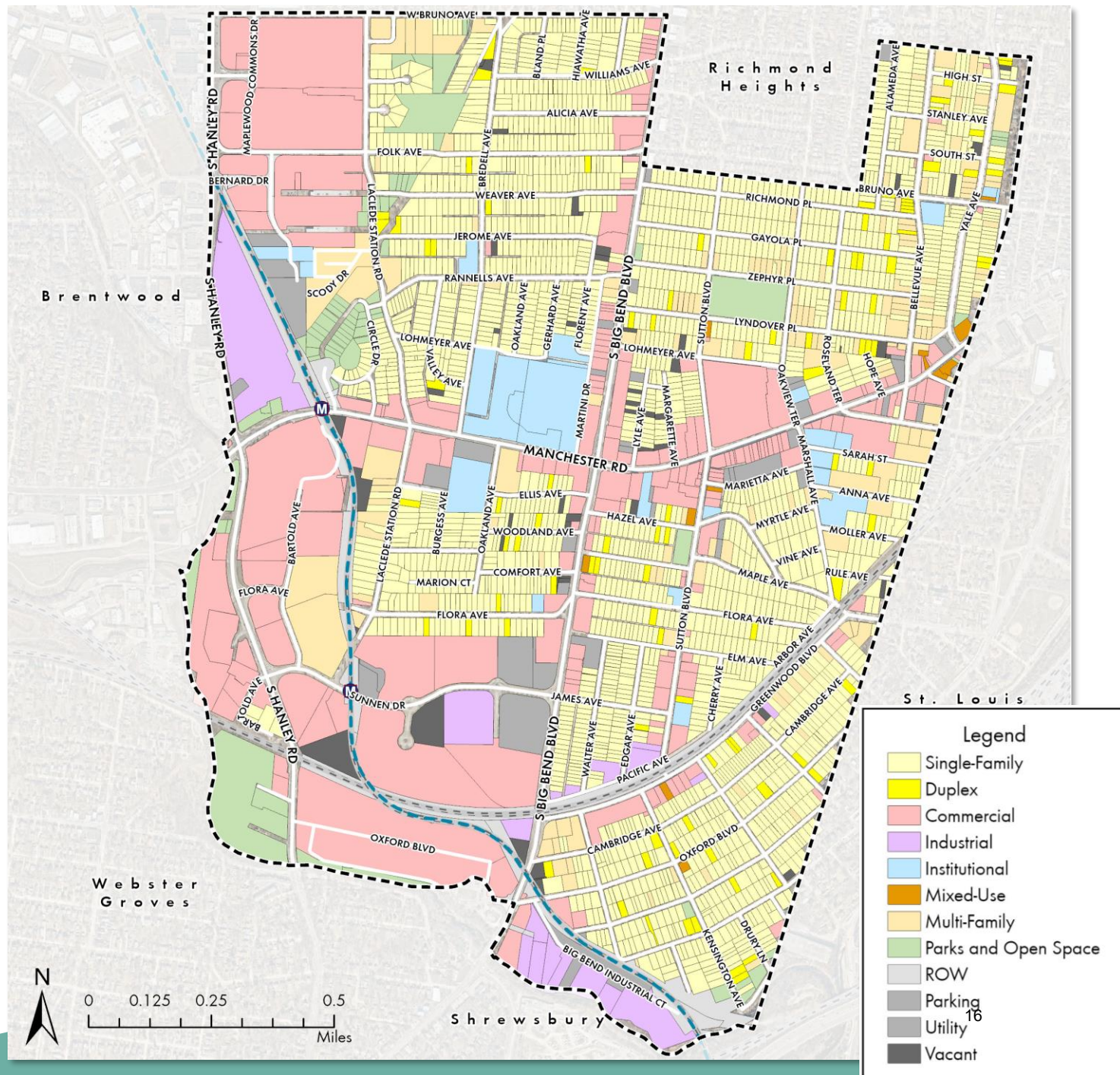
# Demographics

- Total Population – 8,392 residents
- Average Household Size – 1.89
  - significantly smaller than neighboring communities
- Average Household Income - \$84,208
  - lower than St. Louis County and Missouri
- No significant change in racial demographics from 2010-2024
  - 74.3% white vs. 73.6% white

# Existing Land Use

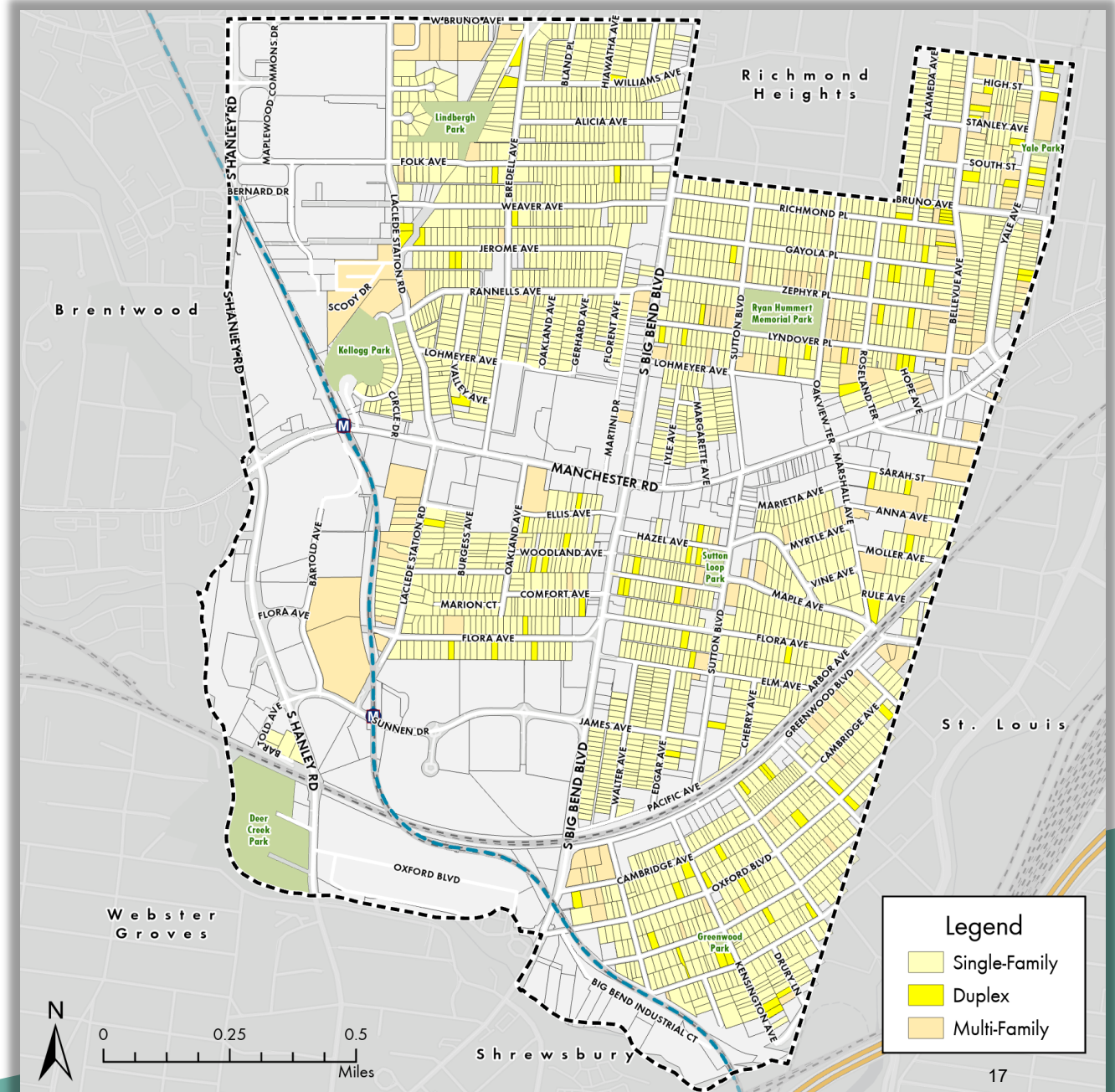


*Maplewood's existing land use is much more diverse than most peer communities*



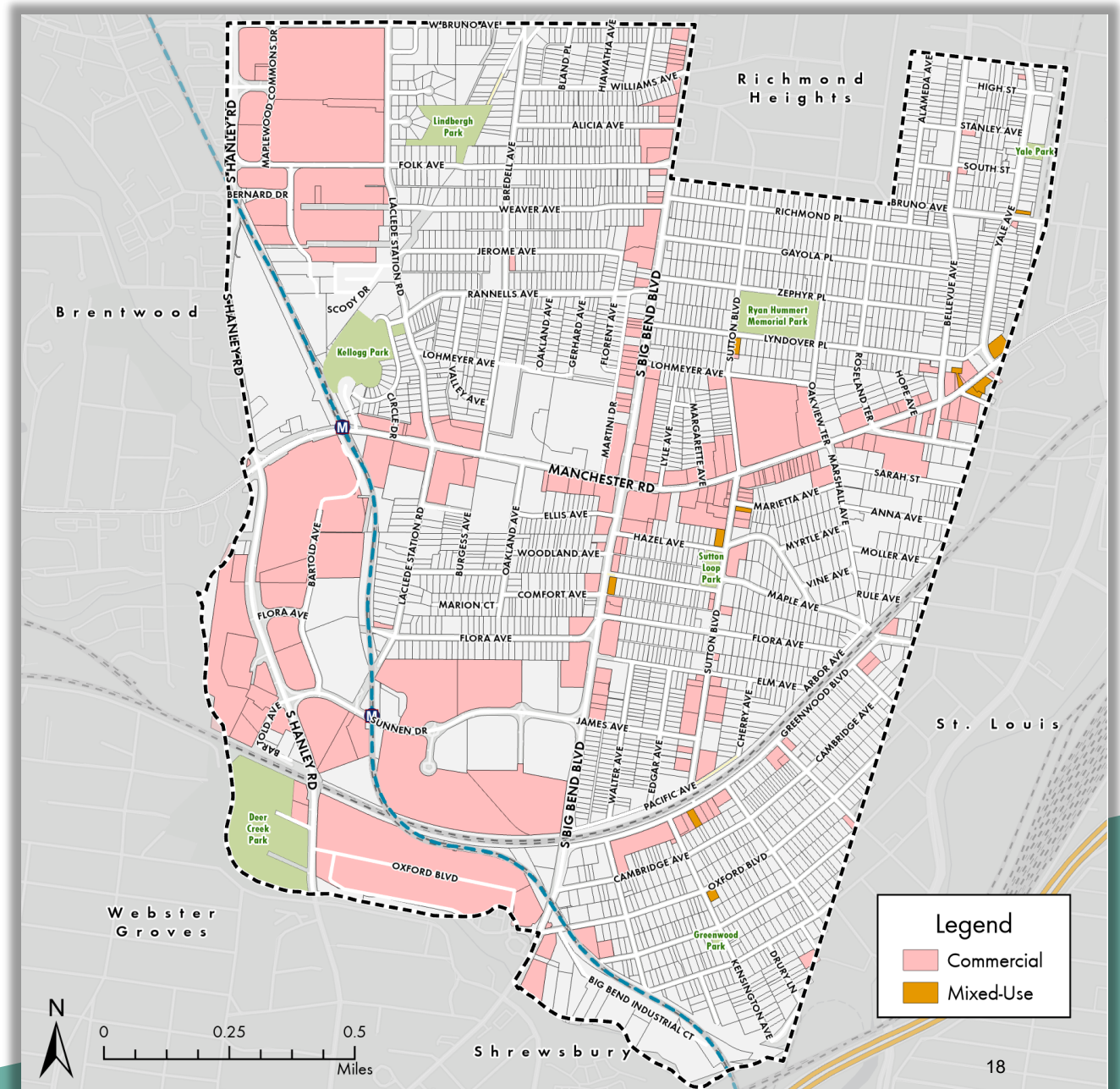
# Housing in the Community

- Housing occupies 53.9% of land in Maplewood
- 58% of Households are Occupied by Renters / 42% are Owner-Occupied
- 45.7% of Housing Units were built before 1940
- Only 477 Total Units have been built since 1980
- 51% of Housing Stock is Single-Family Detached
- Missing Middle Housing (2–9-unit buildings) represent 25% of housing stock –higher percentage than many peer communities
- 70% of units have 1 or 2 Bedrooms
- Majority of Rentals are less than \$1,500/month
- Median Rent in Multi-Unit Building: \$871/1-bed, \$1,230/2-bed
- Median Home Sale Price (2024): \$270,000



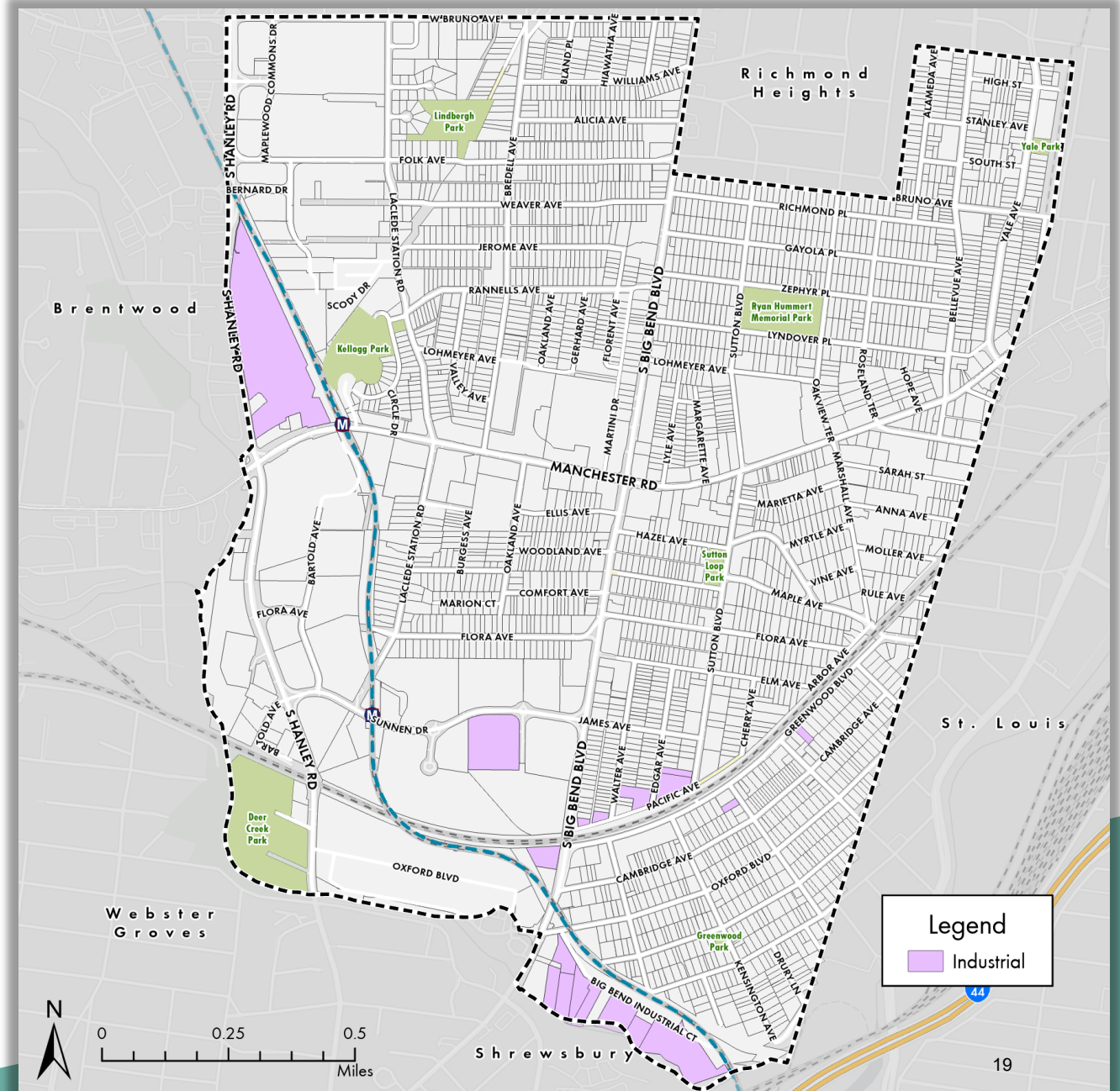
# Commercial Areas in the Community

- Commercial land uses occupy 25.2% of land  
Several key concentrations exist on:
  - Big Bend Corridor
  - Downtown Maplewood
  - Maplewood Commons Area
  - Deer Creek/Sunnen/Hanley
- Office:
  - 34 office buildings, 35% of office space exists within 2 buildings in Sunnen Business Park
  - Below 3% vacancy rates consistently
  - \$15/SF in 2023 (down from pre-pandemic \$20/SF)
- Retail:
  - Over 1M SF of retail space
  - Less than 5% vacancy
  - \$25/SF (down from \$29/SF)



# Industrial Areas in the Community

- Industrial land uses only occupy about 3.8% of land in the community
- Industrial properties include:
  - Large mixed-tenant property at Hanley & Manchester
  - Big Bend Industrial Court at the southern end of the community
  - Several other scattered sites adjacent to railroads
- Rent is between \$8-\$12 per square foot
- Vacancy rate has remained below 5%



# Moving through the Community

## Roads

- Majority of roads and alleys are maintained by the City
- Big Bend and S. Hanley are county-maintained
- Manchester is state-maintained

## Public Transit

- 2 MetroLink Stations
- 4 MetroBus Routes

## Walking/Biking

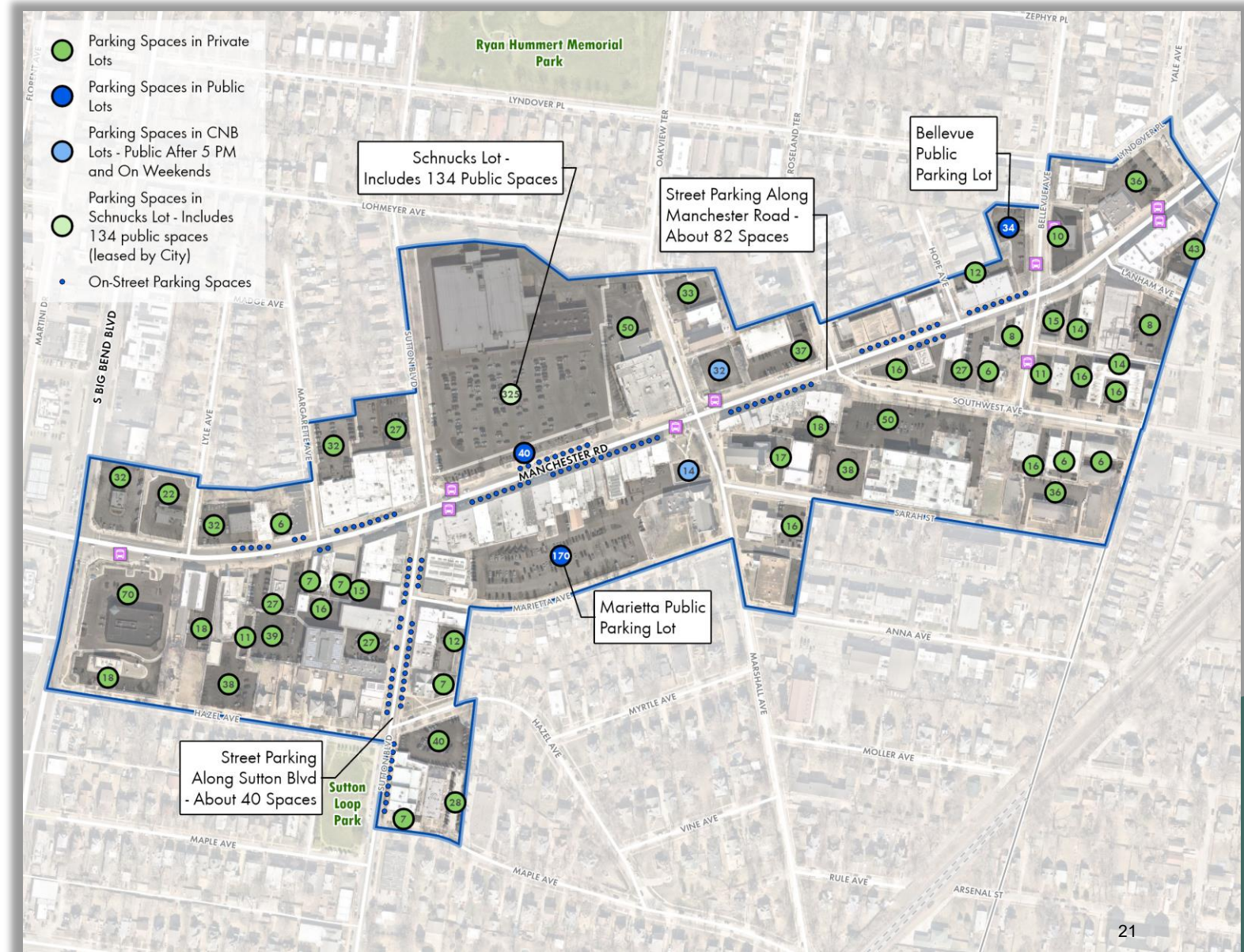
- Deer Creek Greenway is maintained by Great Rivers Greenway – extension planned
- Few dedicated bike lanes
- Majority of neighborhood streets have sidewalks
- Sidewalks are sparser along arterial roads and in the western edge of the City

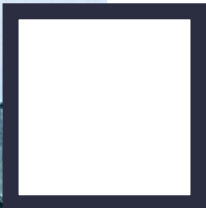


# Parking in Downtown

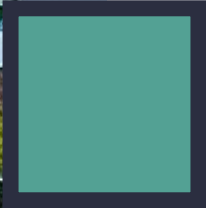
**Approximately 1,990 parking spaces exist in the Downtown area including:**

- 1,510 private parking spaces
- 434 public parking spaces
  - 244 in parking lots
  - 56 on-street spaces
  - 134 leased by City in Schnucks parking lot
- 46 dual-use spaces
  - Citizens National Bank during the day
  - Public after 5pm and weekends

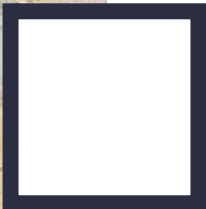




**EXISTING CONDITIONS**



**COMMUNITY FEEDBACK**



**WHAT'S UP NEXT**

# Open House – October 15<sup>th</sup>

## **About 50 attendees**

- Representing a variety of parts of Maplewood
- Diverse array of age-groups
- Wide variety of length of residency

## **Most common discussion topics:**

- Housing concerns relating to affordability, preserving diversity, and property maintenance
- The importance of commercial areas and local businesses
- The desire to preserve and improve walkability, greenery/street trees, safety of roadways for pedestrians and cyclists

**Where do you live?**



# Open House Feedback

## ***Favorite things about Maplewood!***

- Walkability
- Central location
- Neighborly feel / sense of community / “small town”
- Schools
- Local businesses
- Culture – big events, festivals, cultural institutions, etc.
- Diversity – of people, housing stock, businesses
- Safety

## ***Things I would change about Maplewood...***

- More responsive management / property maintenance
- Lower real estate taxes
- More shops, eateries → grow local business economy
- More affordable housing / housing diversity
- Additional bike lanes, bus facilities on major roadways
- Fewer parking lots
- Better accessibility for the disabled
- More options for senior living
- More homes being owner-occupied
- More lighting on dark streets / sidewalks
- Focus on Manchester east of Southwest
- Restaurants open later
- More trees

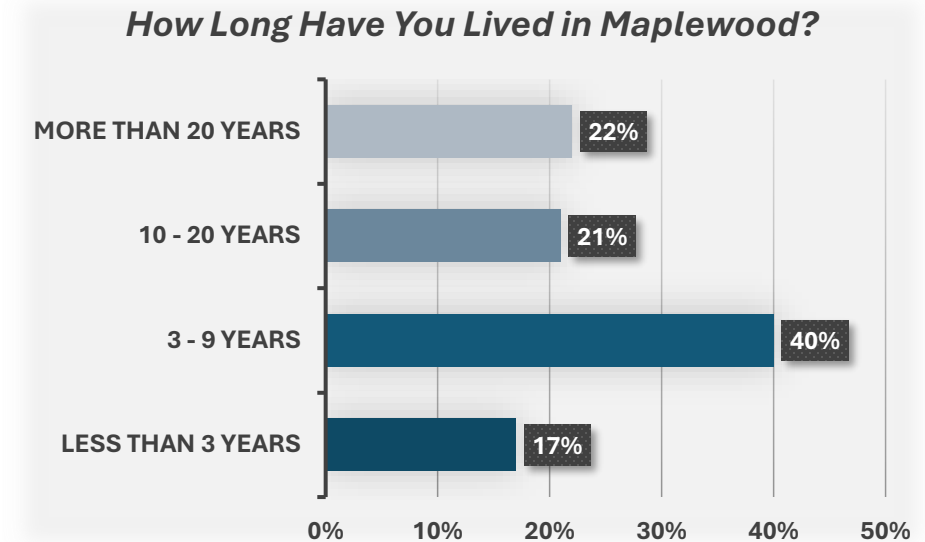
# Two Community Surveys

## 1. Community Survey on City Website

- Data collection between October 31<sup>st</sup>, 2024 - today
- 274 total respondents
  - 30-49 year olds represent just over half of respondents
  - 90% of respondents are White
  - Split roughly equally by Ward of residence
  - Length of residence is mixed

### Results:

- Significant support for improved sidewalks, more bike lanes, and additional pedestrian accommodations (crosswalks, ADA curb ramps, etc.)
- Most want to see improvements to Manchester and Big Bend
- Most dissatisfaction was seen in recreational spaces (vs. commercial, residential, or industrial)
- 50% of respondents indicated for-sale housing is somewhat or very unaffordable / 28% said very or somewhat affordable



# Two Community Surveys

## 2. Statistically Valid Survey by Realtors Association

- Data collection between December 2-8<sup>th</sup>, 2024
- 360 total respondents
- Margin of error = -/+5.2%

### Results:

- Residents are happy with the quality of life in Maplewood (40% say it is excellent / 52% say it is good)
- People are most happy with access to sidewalks, places to shop, and park and recreational activities
  - 89% say access to sidewalks is excellent or good
  - 86% say the number of places to shop is excellent or good
  - Residents are also happy with the quality of parks and recreational activities (39 % excellent; 43 % good)
- Almost half say housing affordability in Maplewood is a big problem
  - 47% say that the cost of housing in Maplewood is either a very big (20%) or fairly big (27%) problem (only 11% say it is not a problem at all)
- Most have never heard of the Maplewood Comprehensive Plan
- Newsletters/social media are seen as best way to communicate



# Stakeholder Interviews

PGAV conducted **17 interviews with 19 people** who could speak to their personal and professional experiences within the City.

Individuals spoke from their experience as:

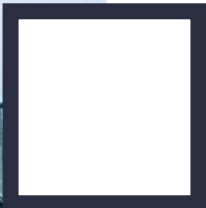
- Residents (7)
- Business leaders (9)
- Institutional/non-profit leaders (4)
- Community volunteers (2)
- Real estate developers (4)

## ***Key Interview Themes:***

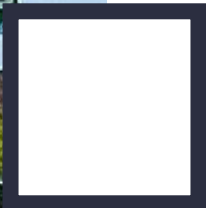
- The City's location is a strength
- Small town feel in a big city
- Artsy and creative community – want to continue to support this feel/vibe
- Generally positive perception of City staff and departments
- People value the City's walkability
- Housing seems to be getting less affordable
- Lack of senior housing
- Downtown and local businesses are an asset
- Events in Downtown are an opportunity to bring more people to the City
- Gateway signage and placemaking could be improved
- Concern that the perception of crime might deter visitors or customers
- The school district is a positive and attracts residents
- Excitement for being asked to participate in this process

# Takeaways from Planning Process during Fall of 2024

- **Housing is a continued concern and priority for residents – particularly as it relates to affordability**
  - Housing costs have increased in the community, though on par with peer communities in the region and national trends.
  - Housing increases have not led to dramatic changes in demographics in the community.
  - Policy shifts by leadership have not had a significant impact on housing production, community preferences, or the housing market.
  - Maplewood’s diverse housing stock is an asset and something residents don’t want to lose
- **Downtown Maplewood continues to be an important component of the community – both in its identity, to the diversification of the economy, and to the quality of life for residents**
  - Concerns related to vacancy and cost increases are present, though reflect broader national trends.
  - Business owners continue to appreciate support from the City but see opportunities for more.
- **Land Use considerations:**
  - Maplewood’s existing land use is much more diverse than most peer communities
  - Maplewood has a significant amount of land currently in floodplains – deciding how to proceed here will be an important future discussion
  - Not having ownership over several important roadways is a land use constraint



**EXISTING CONDITIONS**



**COMMUNITY FEEDBACK**

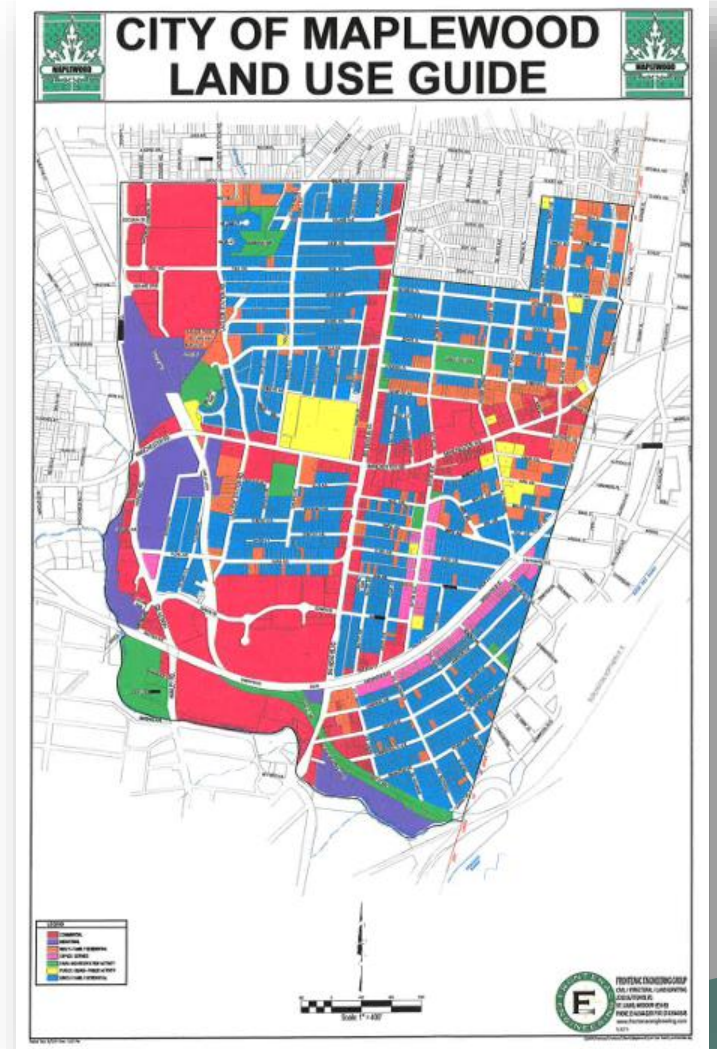


**WHAT'S UP NEXT**

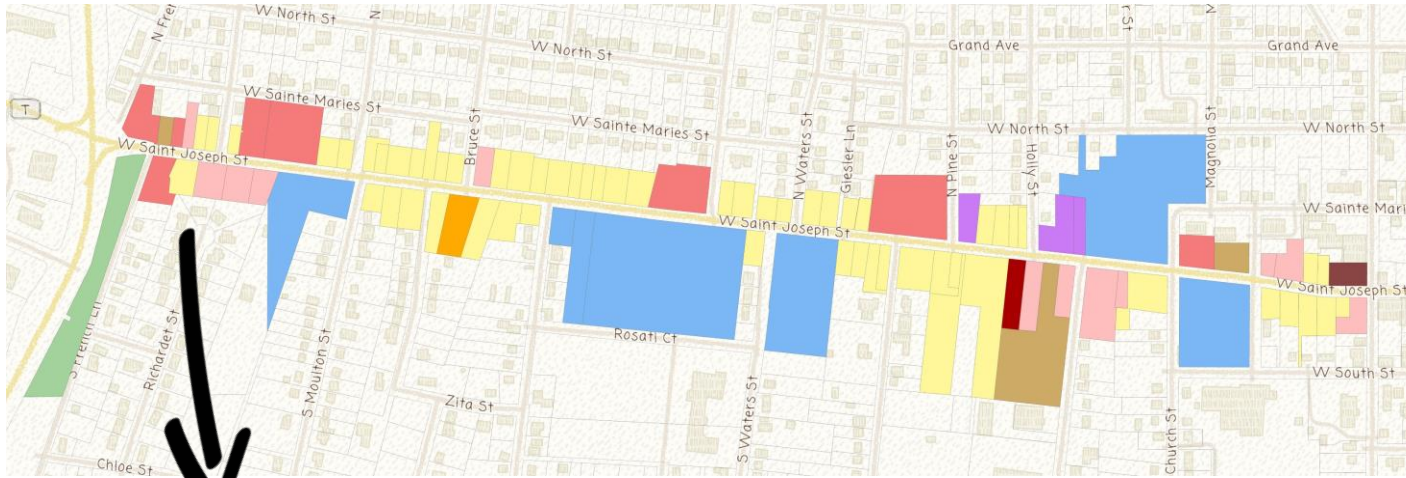
# Land Use Scenario Planning

Goal: Update the City's Future Land Use Map to be included in the final Comprehensive Plan

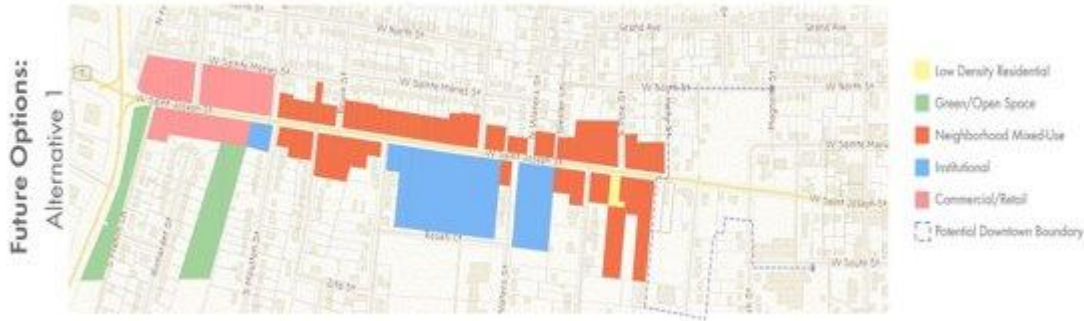
- Identify specific areas of the community that are in transition or need additional planning
- Focus on their existing land uses and character
- Contemplate potential uses in the future
- Integrate those land use choices into Future Land Use Map



# EXISTING CONDITIONS



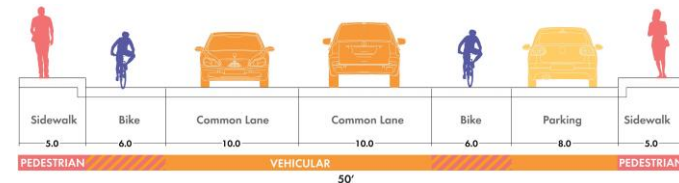
## 1. CONSIDER ALTERNATIVE LAND USES



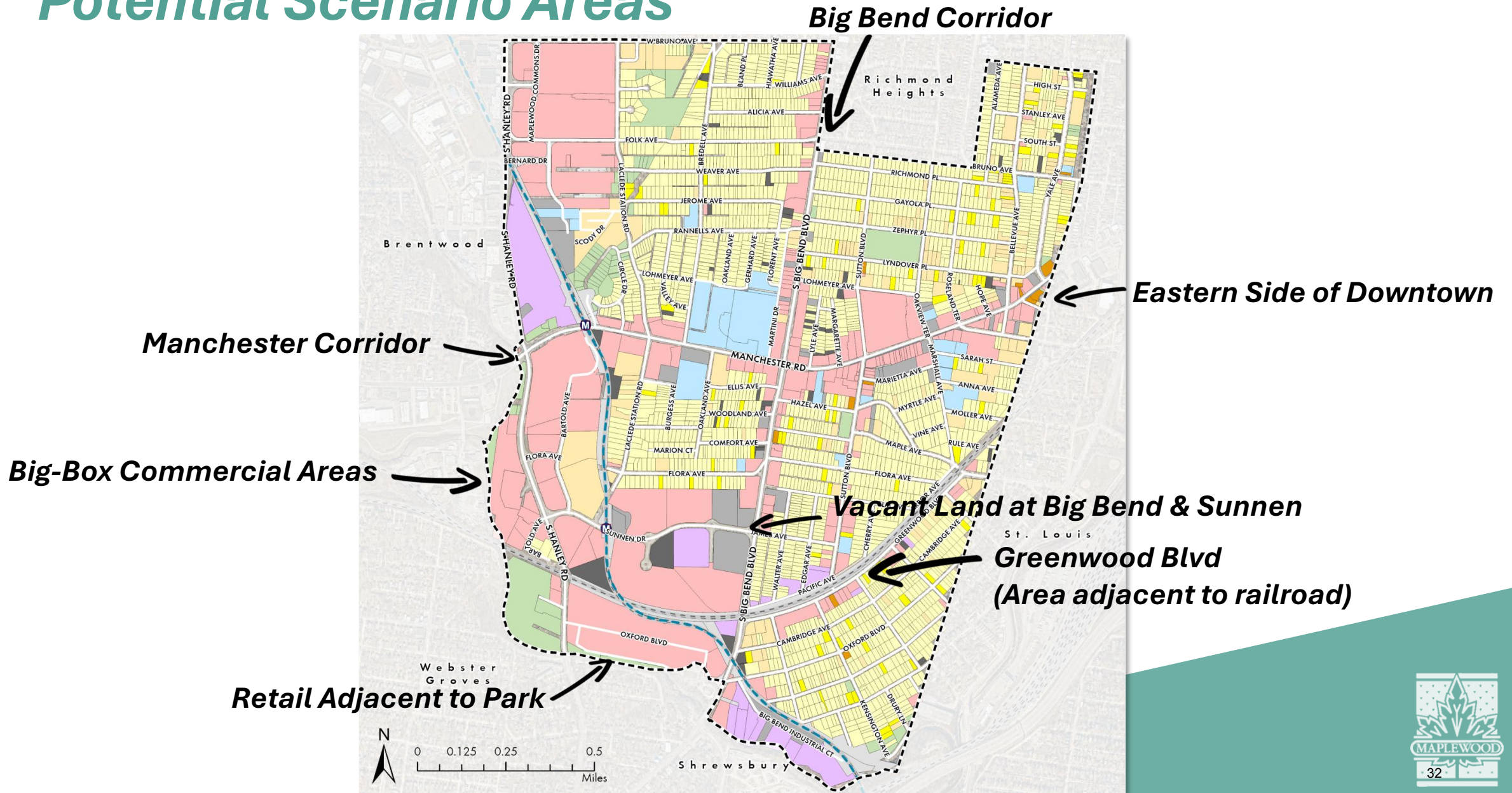
## 3. DECIDE ON DESIRED FUTURE LAND USES



## 2. CONSIDER THE AREA'S CHARACTER



# Potential Scenario Areas



# Next Steps

Scenario Planning – January-April 2025

Plan Drafting / Recommendations – May-August 2025

Continued engagement with Steering Committee, Council, and the Public

## Contact Info:

Catherine Hamacher

[Catherine.Hamacher@pgav.com](mailto:Catherine.Hamacher@pgav.com)

314-231-7318

Sarah Dyott

[Sarah.Dyott@pgav.com](mailto:Sarah.Dyott@pgav.com)

314-231-7318

# Memorandum



**To:** Mayor and City Council  
**From:** Alexis Miller, Finance Director  
**Date:** January 10, 2025  
**Re:** **Fiscal Year 2023-2024 Audit**

---

I am pleased to present the City's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2024. The independent audit was conducted by Fick, Eggemeyer & Williamson CPAs, who issued an unmodified ("clean") opinion, indicating that our financial statements present fairly, in all material respects, the City's financial position and results of operations.

Key financial highlights include:

- Net position increased by \$11.2 million to \$40.5 million
- General Fund unassigned balance increased by \$1.1 million to \$9.5 million
- No material weaknesses or significant deficiencies were identified in internal controls
- Special item transfer of \$7.2 million from Police/Fire Pension Trust Fund to Public Safety Pension Tax Fund after LAGERS transition

The complete ACFR, including detailed financial statements, notes, and supplementary information, is attached for your review. Keith Slusser from F.E.W. will be present at the January 14 Council meeting to discuss the audit, but please let me know if I can answer any questions in advance of the discussion.

📍 Saint Louis, Missouri  
6240 S. Lindbergh Blvd Ste 101  
Saint Louis, MO 63123

📞 (314) 845-7999  
📠 (314) 845-7770  
🌐 www.fewcpas.com



📍 Columbia, Illinois  
205 S. Main  
Columbia, IL 62236

📞 (618) 281-4999  
📠 (618) 281-9533  
🌐 www.fewcpas.com

To the Council  
City of Maplewood, Missouri

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Maplewood, Missouri for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2024. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the City's financial statements were:

Management's estimate of depreciation is based on the straight-line method. We evaluated the key factors and assumptions used to develop the depreciation estimate in determining that it is reasonable in relation to the financial statements taken as a whole. The financial statement disclosures are neutral, consistent, and clear.

Management's estimate of the allowance for doubtful accounts is based on estimated collections of receivables. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the fair market value of investments is based on market value and historical experience. In our evaluation, we carefully reviewed the methods, assumptions, and data used by management in developing the fair market value of investments. Our assessment confirms that the estimation process is reasonable in relation to the financial statements taken as a whole.

Management's estimate of accrued compensation is based on past experience and communications from the various parties involved. We evaluated the key factors and assumptions used to develop the value of accrued compensation in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension asset(liability) (including deferred outflows and inflows of resource) of the Pension plan is based on the actuarial valuation performed.

Management's estimate of the OPEB liability (including deferred outflows and inflows of resource) of the plan is based on the actuarial valuation performed.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 19, 2024.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

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

We were not engaged to report on the combining statements, budgetary comparison schedules, statistical section and introductory section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### Restriction on Use

This information is intended solely for the information and use of Council and management of the City of Maplewood, Missouri and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*F. E. W. CPAs*

F.E.W. CPAs

December 19, 2024

F.E.W. CPAs  
6240 S. Lindbergh  
Saint Louis, MO 63123

This representation letter is provided in connection with your audit of the financial statements of the City of Maplewood, Missouri, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 19, 2024, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 25, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

## Information Provided

- 11) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the City's related parties and all the related party relationships and transactions, including any side agreements.

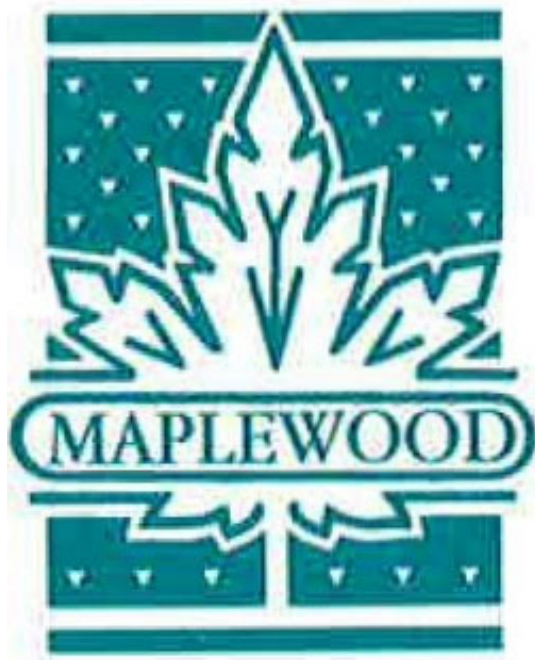
## Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with [GASBS No. 91](#).
- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- 27) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 30) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended.
- 31) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 32) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 41) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_



# **CITY OF MAPLEWOOD, MISSOURI**

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FISCAL YEAR ENDED JUNE 30, 2024**

**SUBMITTED BY:**

Alexis Miller, Finance Director

# CITY OF MAPLEWOOD, MISSOURI

## CONTENTS

	<b>PAGE</b>
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

-continued-

# CITY OF MAPLEWOOD, MISSOURI

## CONTENTS

-continued-

	<b>PAGE</b>
<b>SUPPLEMENTAL INFORMATION:</b>	
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
<b>STATISTICAL SECTION:</b>	
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, 2024

Elected Officials

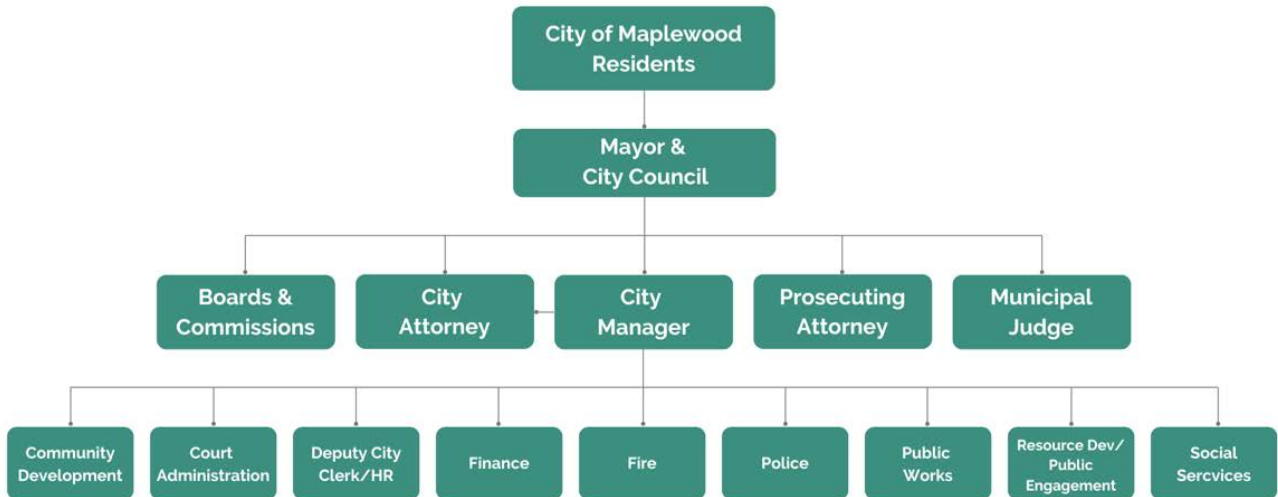
Mayor	Barry Greenberg
Councilmembers, Ward 1	Krista Garcia Matt Coriell
Councilmembers, Ward 2	Eric Page Chasity Mattox
Councilmembers, Ward 3	Shawn Faulkingham Nicholas Homa

Administrative Staff

City Manager	Amber Withycombe
Director of Public Works/Asst. City Manager	Anthony Traxler
Director of Finance	Alexis Miller
Director of Community Development	Laura Miller
Police Chief	Matthew Nighbor
Fire Chief	Pete Marsac
Director of Parks and Recreation	Molly Curcuru
City Attorney	Jacqueline Graves
City Prosecutor	Jacqueline Graves
Municipal Judge	Douglas Sidel
Court Clerk	Ruth Rask

# City of Maplewood, Missouri

## ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

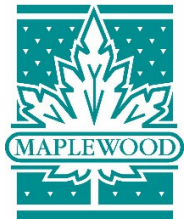
**City of Maplewood  
Missouri**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2023

*Christopher P. Morill*

Executive Director/CEO



December 23, 2024

Honorable Mayor Greenberg, 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, 2024, 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 to provide the Council, the administration, and the citizens with a detailed and complete report of financial activity during the fiscal year ending June 30, 2024.

The City's financial statements have been audited by F.E.W. CPAs, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statement of the City of the year ended June 30, 2024 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, 2024, 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 member serves a three-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 with a January Town Hall where stakeholders learn about the process and share priorities. In February, the City Council and City Manager establish strategic budget priorities while departments analyze needs and prepare cost projections. Department Heads present their budgets during public work sessions, followed by revenue projections in late April. The City Manager, Department Heads, and Council then collaborate to align financial goals with available resources. After a public hearing on the final draft, the Council votes on the budget, which takes effect July 1.

## **LOCAL ECONOMY**

The City of Maplewood maintains a robust commercial tax base anchored by three distinct shopping districts. Throughout recent years, the City has demonstrated consistent success in both attracting new businesses and maintaining a high retention rate among existing establishments.

The Special Business District, situated in downtown Maplewood along the historic Route 66 corridor, features a vibrant mix of boutique shops and distinctive restaurants along Manchester Road and Sutton Boulevard. This area continues to experience strong demand from prospective businesses seeking to establish a presence in Maplewood's historic center. Property values throughout the City have shown steady appreciation, and the business district regularly receives favorable coverage in regional media outlets.

Deer Creek Center, located in the southern portion of the city, represents another major retail hub anchored by national retailers. Following its designation as a blighted area in 2012, the center underwent extensive redevelopment supported by City-approved Tax Increment Financing (TIF) and the establishment of a Community Improvement District (CID). This strategic investment has transformed the area into a dynamic shopping destination that continues to thrive.

The Maplewood Commons shopping district, situated in the northern section of the city, is anchored by major retailers including Walmart, Lowe's, and Sam's Club, complemented by various specialty stores and restaurants. The development of this district, with the exception of Walmart and Sam's Club, was facilitated through financial incentives, with infrastructure improvements funded through a Transportation Development District (TDD).

Sunnen Business Park, a critical component of Maplewood's industrial and manufacturing sector, is anchored by Sunnen Products Company and hosts numerous other businesses. The business park continues to undergo strategic redevelopment, attracting new enterprises and expanding its role as a key employment center in the region.

## **LONG-TERM FINANCIAL PLANNING**

Elimination of dependence on the fund balance is key to the City's long-term stability. While our reserves remain well over 25% of the operating budget, we continue to explore other options to deliver essential services while managing rising costs.

For the first time this fiscal year, the City has created a five-year budget forecast for all funds. This comprehensive approach, coupled with our existing five-year capital improvement plan, encourages long-term financial planning and helps us better manage expenses over time. It allows for the replacement of integral equipment (e.g., turnout gear for firefighters and bulletproof vests for police officers) in smaller, regular intervals, reducing the occurrences of large, onetime purchases.

As a City, we rely heavily on sales taxes, and consumer shopping trends are changing. Our new five-year forecast, along with exploring different budgeting options, will ensure our ability to meet our needs effectively and efficiently in the future. The City must also take steps to protect its AA credit rating. Our policies and budget reflect our commitment to maintaining a strong rating, which is further reinforced by our long-term planning approach.

## **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 fundamental principles, including the establishment of separate funds which act as subsidiaries would in the private sector. Each fund is an accounting entity with a complete set of self-balancing accounting records established to accomplish a specific purpose. 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.

The City maintains a conservative spending approach with specific controls implemented through its purchasing policy. Specific steps are required for completing all purchases and service contracts to obtain goods and services at the most cost-efficient levels. The City remains focused on limiting expenses to actual revenues. City staff regularly review budgeted vs. actual revenues and expenses to ensure fiscal responsibility and compliance with legal provisions.

## **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,



Amber Withycombe  
City Manager

📍 **Saint Louis, Missouri**  
6240 S. Lindbergh Blvd Ste 101  
Saint Louis, MO 63123

📞 (314) 845-7999  
📞 (314) 845-7770  
🌐 [www.fewcpas.com](http://www.fewcpas.com)



📍 **Columbia, Illinois**  
205 S. Main  
Columbia, IL 62236

📞 (618) 281-4999  
📞 (618) 281-9533  
🌐 [www.fewcpas.com](http://www.fewcpas.com)

## 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, 2024, 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, 2024, 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 54-63 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

### ***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.

***F.E.W. CPAs***

F.E.W. CPAs  
Saint Louis, Missouri  
December 19, 2024

**CITY OF MAPLEWOOD, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED  
JUNE 30, 2024**

**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, 2024. This is the seventh 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 \$40,513,853. The City has a deficit in unrestricted net position totaling \$2,567,752 at June 30, 2024. The City has a deficit unrestricted net position mostly because of \$4,625,000 in outstanding TIF and CID debt, which did not provide capital assets to the City.
- The City's total net position increased by \$11,238,361 from \$29,275,492 to \$40,513,853. Approximately 7 million of the increase was due to moving funds in the City's Pension Trust Fund for public safety employees after all future liabilities were assume by Missouri Local Government Employees Retirement System (LAGERS) to the Public Safety Pension Tax Fund, which will be used to make future contributions to LAGERS for public safety employees.
- The investment in capital assets, net of related debt totaled \$27,013,931 at June 30, 2024.
- At June 30, 2024, the unassigned fund balance for the General Fund was \$9,506,928, an increase of \$1,110,960.

**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, 2024**

The following table provides a condensed statement of net position as of June 30, 2024 and 2023:

	2024	2023	Variance
Current and other assets	\$ 26,710,809	\$ 17,790,756	\$ 8,920,053
Capital assets	31,255,294	31,378,447	(123,153)
Total assets	57,966,103	49,169,203	8,796,900
 Total deferred outflows of resources	4,339,449	3,016,382	1,323,067
 Current and other liabilities	956,203	1,424,593	(468,390)
Long-term liabilities	19,345,592	19,986,794	(641,202)
Total liabilities	20,301,795	21,411,387	(1,109,592)
 Total deferred inflows of resources	1,489,904	1,498,706	(8,802)
 Net position:			
Net investment in capital assets	27,013,931	26,484,799	529,132
Restricted	16,067,674	8,022,987	8,044,687
Unrestricted	(2,567,752)	(5,232,294)	2,664,542
Total net position	\$ 40,513,853	\$ 29,275,492	\$ 11,238,361

Total net position of the City as a whole increased \$11,238,361. 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 \$8,479,877.

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).

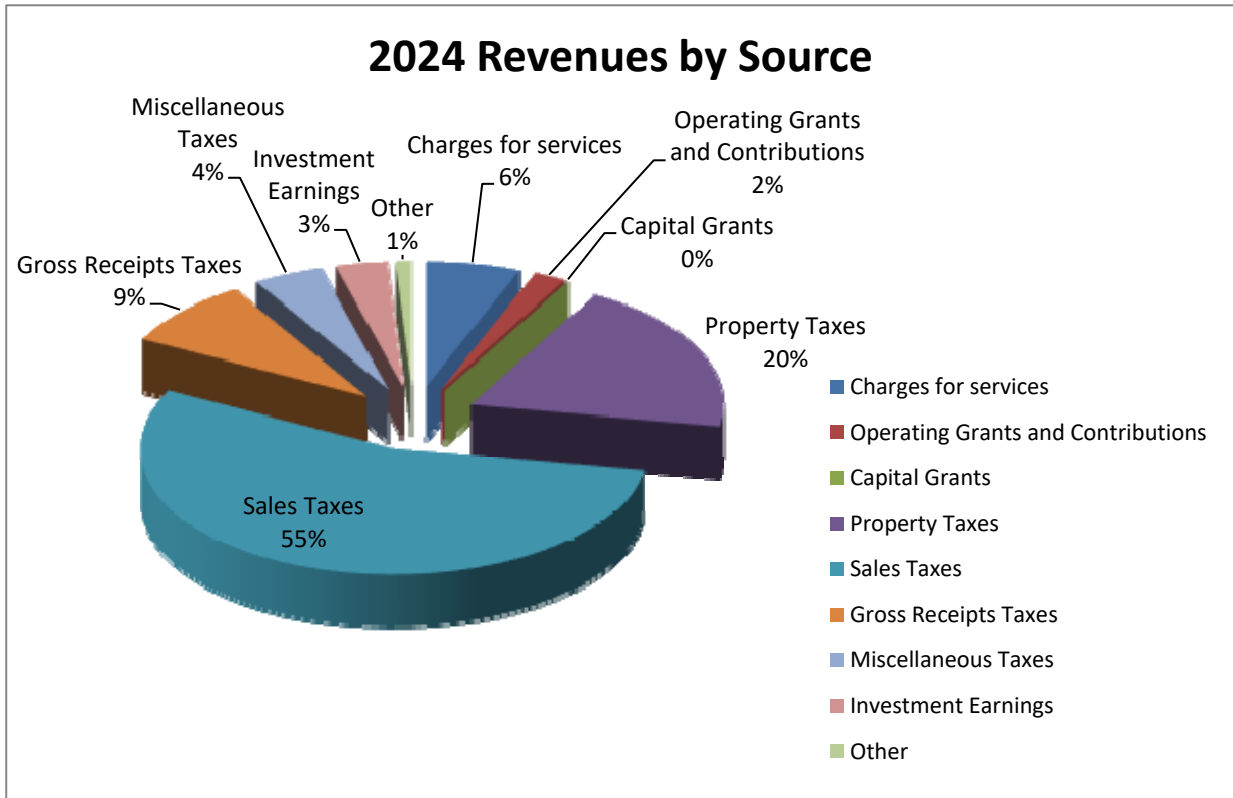
**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2024**

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.

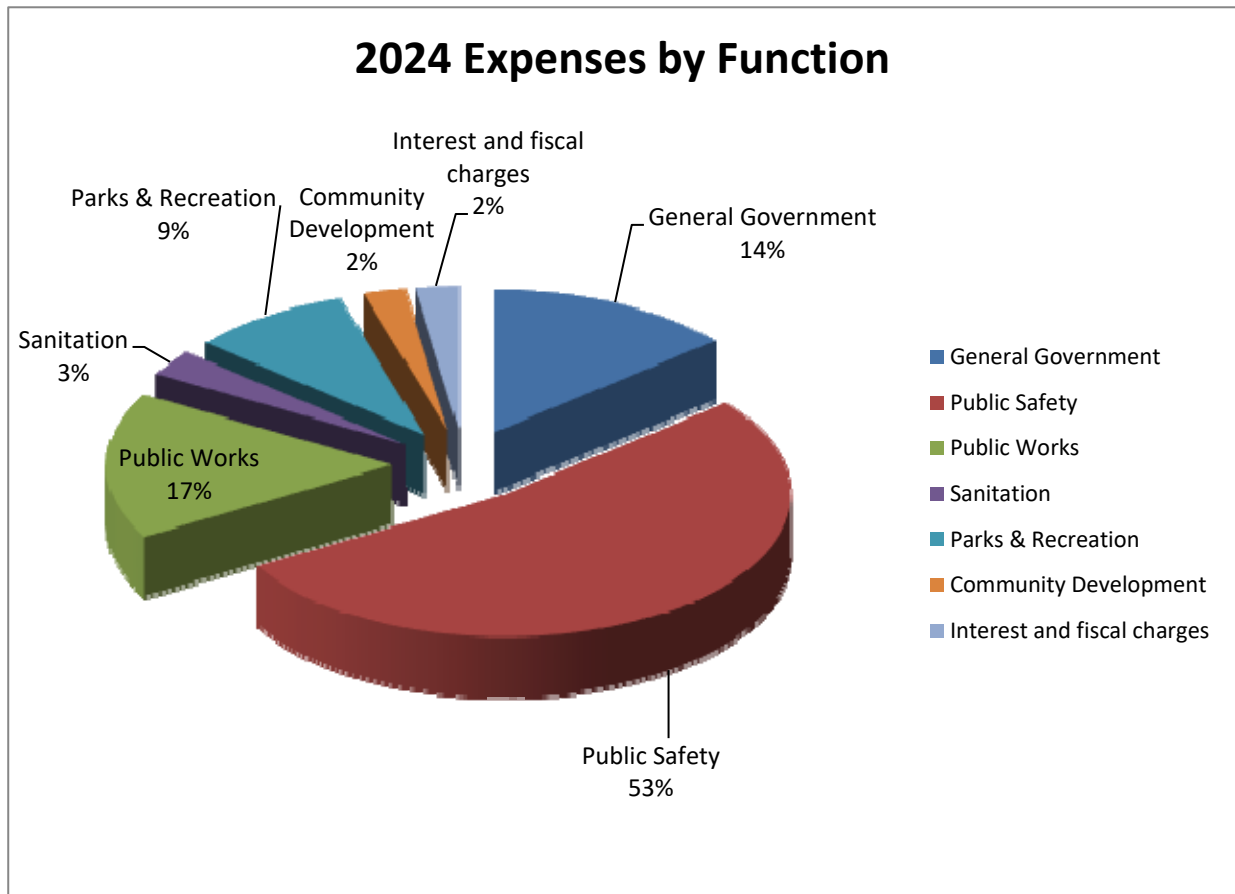
The following table shows the changes in net position for the year ended June 30:

	2024	2023	Variance
<b>Governmental Activities</b>			
Revenues:			
Program revenues:			
Charges for service	\$ 1,415,018	\$ 1,248,422	\$ 166,596
Operating grants	486,505	1,697,272	(1,210,767)
Capital grants and contributions	-	789,837	(789,837)
General revenues:			
Taxes	20,394,101	19,039,939	1,354,162
Interest income	769,848	90,446	679,402
Miscellaneous	234,780	950,566	(715,786)
Total revenues	23,300,252	23,816,482	(516,230)
Expenses:			
General government	2,686,628	2,494,645	191,983
Public safety	10,124,100	9,737,422	386,678
Public works	3,233,125	3,389,048	(155,923)
Sanitation	567,623	587,202	(19,579)
Parks and recreation	1,741,708	1,837,398	(95,690)
Community development	451,420	162,933	288,487
Interest and fiscal charges	467,670	666,656	(198,986)
Total expenses	19,272,274	18,875,304	396,970
Special items	7,210,383	-	7,210,383
Change in net position	11,238,361	4,941,178	6,297,183
Net position, beginning of year	29,275,492	24,334,314	4,941,178
Net position, end of year	\$ 40,513,853	\$ 29,275,492	\$ 11,238,361

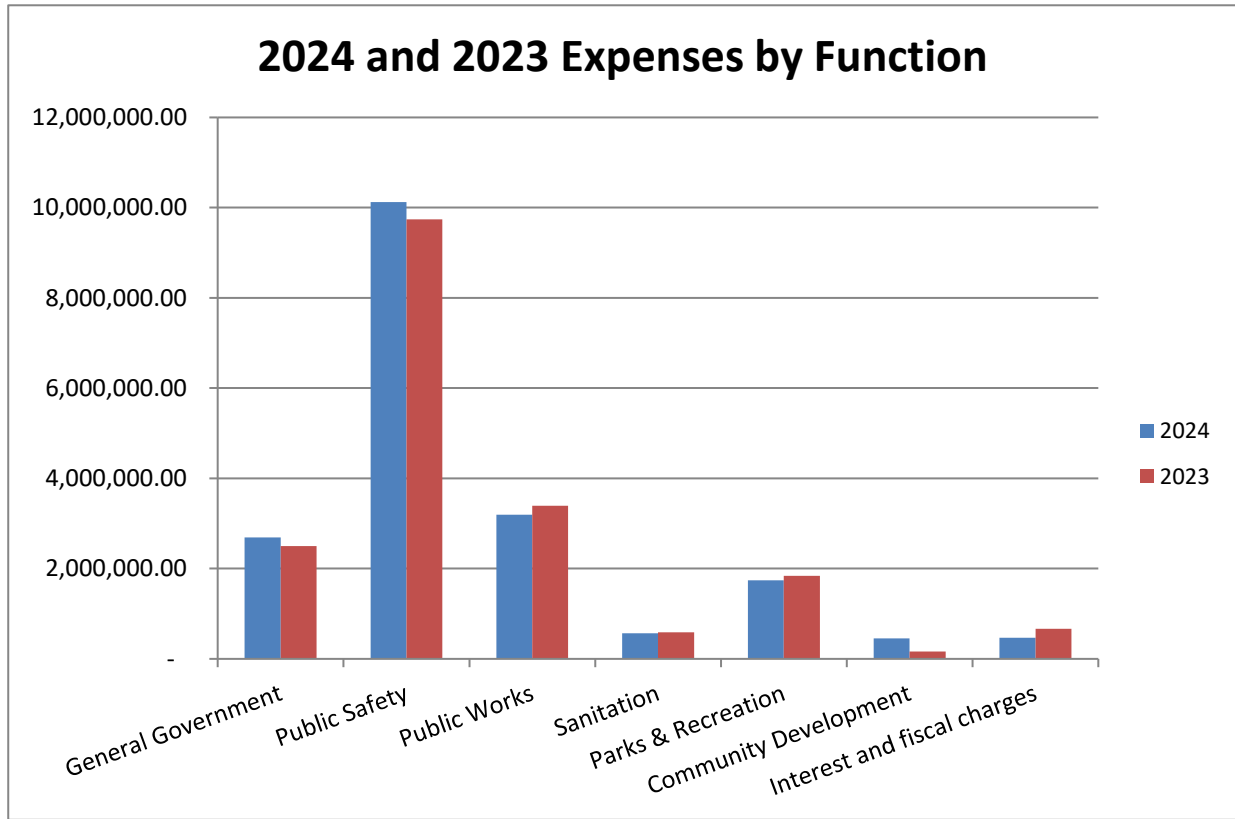
**CITY OF MAPLEWOOD, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED  
JUNE 30, 2024**



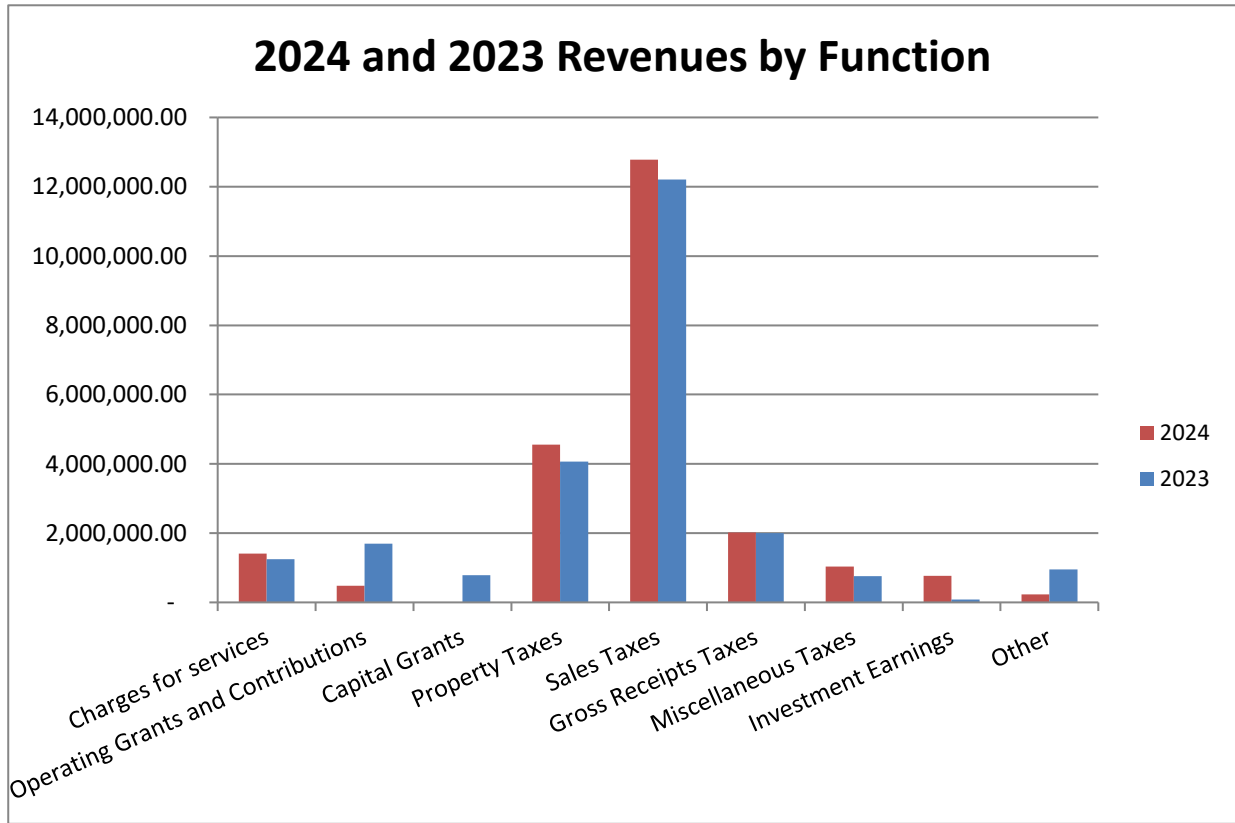
**CITY OF MAPLEWOOD, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED  
JUNE 30, 2024**



**CITY OF MAPLEWOOD, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED  
JUNE 30, 2024**



**CITY OF MAPLEWOOD, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED  
JUNE 30, 2024**



**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2024**

On a government-wide basis the City's revenues exceeded expenses by \$4,027,978 during the year ended June 30, 2024. Revenues decreased by \$516,230. Both sales and property taxes were up approximately \$500,000 each in the City. Grant revenue decreased approximately \$1.2 million in fiscal 2024, due to grant money received for improvements to Manchester Road and the use of ARPA funds being received in fiscal 2023. Government-wide expenses increased \$396,970, which is less than 2%. One additional item of note was the transfer of the remaining resources in the Public Safety Pension Trust Fund to the general government's Public Safety Pension Tax Fund. The liability for the future benefit payments of public safety retirees was transferred to Missouri LAGERS an agent multiemployer pension plan. This was reflected as a special items of approximately \$7.2 million in the government-wide statement of activities and the statement of revenues, expenditures and changes in fund balance.

***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

**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2024**

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 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.

**CITY OF MAPLEWOOD, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED  
JUNE 30, 2024**

**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.

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 ¼ cent to ½ 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 ½ 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. In fiscal year 2024 the excess funds in the Pension Trust Fund were transferred to the City after the pension liability was transferred to Missouri LAGERS.

## ***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 \$25,607,439 with a net increase in total fund balance of \$9,282,799. Approximately \$7 million of the increase was due to a special items reported in the Public Safety Pension Tax Fund after the remaining funds in the Pension Trust Fund was transferred to the City. Total governmental fund revenues for fiscal year ending June 30, 2024, totaled \$23,220,563 while governmental fund expenditures for fiscal year ending June 30, 2024, totaled \$21,401,565.

**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2024**

The fund balance of the General Fund increased approximately \$1,370,418 after transfers total \$5,772,943 to other funds, mostly to cover a portion of police and fire expenditures which are reported in the Fire Sales Tax Fund and the Prop P Fund.

The Parks and Storm Water Fund reported an increase in fund balance totaling \$117,136. This is primarily due to a decrease in costs compare 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 \$238,189 as this fund used fund balance to cover expenditures in excess of revenues collected.

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 \$31,255,294 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 decrease from the fiscal year ended June 30, 2023 including additions and deductions of \$123,153. 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, 2024, the City had outstanding long-term debt obligations of \$8,471,163, including leases. The decrease from last year of \$2,898,442 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 \$9,828,688 and the City actually received \$11,015,874. The reason the General Fund revenues were over budget was because sales taxes came in higher than expected.

Expenditures in the General Fund were \$3,872,513, which was \$42,141 under budgeted appropriations of \$3,914,654 for fiscal 2024.

Expenditures in the Parks and Stormwater Fund were under budgeted appropriations by \$724,003, because budgeted capital projects did not progress as expected in fiscal 2024.

Expenditures in the Solid Waste Fund were under budgeted appropriations of \$587,792 by \$20,169, a variance of less than 4%.

Expenditures in the Fire Sales Tax Fund were under appropriations of \$3,441,349 by \$126,985, a variance of less than 4%.

**CITY OF MAPLEWOOD, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED**  
**JUNE 30, 2024**

**ECONOMIC OUTLOOK**

The City's operating fund balance continues to increase as the City Manager and City Council align the budget with the Strategic Plan, ensuring all issues are addressed effectively. The unrestricted fund balance is expected to remain well above the mandatory 25% of operating expenses, reflecting robust fiscal management. Sales taxes are projected to remain strong, supported by relatively low vacancy rates in the downtown district and across the City.

Fiscal Year 2024-2025 presents several political and legislative factors that could significantly impact revenues and expenses. St. Louis County's recent legislation freezing senior property tax rates created uncertainty regarding its effect on municipal revenues. Additionally, the Presidential election may influence inflation and other economic indicators. While the City does not anticipate significant increases in property taxes, it will assess legislative impact before adopting a less conservative approach in this area.

The City Council and City Manager are exploring revenue sources to ease reliance on current streams. For example, Proposition S will enable the repair and replacement of deteriorating roads and sidewalks throughout the City and the installation of street lighting, enhancing the City's walkability. Efforts to share services, such as the Social Services Coordinator position, are being expanded to identify cost-saving opportunities that benefit both the City and neighboring communities. Fiscal responsibility and resource sharing remain key to fostering stronger, more connected communities.

**MAJOR INITIATIVES ANTICIPATED FOR THE YEAR**

The City will begin implementation of the Five-Year Welcome Maplewood DEIB plan, increase Human Resources capacity by creating a Human Resource Assistant to focus on Human Resources and remove that from the Finance Department, as well as several IT upgrades and enhancements including audio/visual upgrades to the Council Chambers and small conference room.

The Finance Department will be implementing new budgeting software, as well as third-party payroll software.

The Community Development Department will be holding placemaking activities in the 7100 block of Manchester to further community in that area as well creating a Special Business District Brochure and Special Business District Kiosks within the downtown area.

The Social Services Coordinator will be enhancing community connections in the Manchester/Bellevue/Yale area through community programming in collaboration with PARC and the Community Development department.

Public Works will continue to implement traffic-calming strategies related to the 2023 traffic study, and will implement \$4 million in street projects related to the voter-approved \$6 million general obligation bond for streets, street lighting and sidewalk enhancements. The City's comprehensive plan will be updated with the assistance of an outside vendor to ensure that the plan reflects the vision of the community moving forward. Construction will begin on the Greenwood Avenue replacement and the Great Rivers Greenway trail extension.

The Parks Master Plan will continue to be implemented through planned park upgrades with grant support from St. Louis County and other sources. The Parks and Recreation Commission will collaborate with the Sustainability Commission to identify areas of collective impact in waste reduction, stormwater collection, composting, and native plant cultivation, among other initiatives.

**CITY OF MAPLEWOOD, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED  
JUNE 30, 2024**

Technology upgrades in the Police Department include new public safety cameras and body-worn cameras. A facility needs assessment will be completed to plan for current and future operational requirements and assess the resources needed to provide an adequate facility for the department.

Construction of a new Central Core Fire Training Commission facility will begin under the Fire Department's joint training cooperative effort. Budget planning will begin for financing a new fire truck in fiscal year 2025-2026 alongside development of a long-range staffing plan.

**FOR THE FUTURE**

The City is committed to a five-year budget framework that enables staff and Council to understand and plan for current and future needs. This long-term approach helps balance expenditures across years, identify unsustainable programs, and develop actionable solutions. For example, the Sewer Lateral and Solid Waste Programs require adjustments to remain viable.

The downtown area continues to thrive. Creative utilization of spaces, such as pop-up shops and shared spaces, will remain a priority to sustain occupancy rates.

Efforts to identify efficiencies, whether through shared services with neighboring communities or within City operations, will continue to enhance service delivery while controlling costs. By pooling resources, the City can maintain high-quality services and strengthen collaboration across the region.

**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, 2024

**ASSETS**

Cash and investments	\$ 23,436,054
Taxes receivable:	
Property	234,954
Sales and other taxes	2,233,526
Other	62,461
Interest	41,112
Prepaid items	420,757
Cash and investments - restricted	281,945
Due from pension trust	-
Capital assets - net	
Nondepreciable	3,931,374
Depreciable	27,323,920
TOTAL ASSETS	<u>57,966,103</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Pension related deferred outflows	3,965,980
OPEB related deferred outflows	373,469
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>4,339,449</u>

**LIABILITIES**

Accounts payable	418,167
Accrued wages and benefits	214,503
Other liabilities	242,031
Interest payable	81,502
Noncurrent liabilities:	
Due in one year, bonds, financed purchase and compensated absences	1,528,257
Due in more than one year:	
Bonds, leases and compensated absences	8,137,099
Net pension liability	8,479,877
Total other post employment benefits liability	1,200,359
TOTAL LIABILITIES	<u>20,301,795</u>

**DEFERRED INFLOWS OF RESOURCES**

Pension related deferred inflows	1,360,152
OPEB related deferred inflows	129,752
TOTAL DEFERRED INFLOW OF RESOURCES	<u>1,489,904</u>

**NET POSITION**

Net investment in capital assets	27,013,931
Restricted:	
Capital projects	464,228
Debt service	4,621,249
Local parks and storm water	1,546,158
Solid waste disposal	839,146
Fire services	515,801
Public Safety	7,777,151
Special business district	303,941
Unrestricted	(2,567,752)
TOTAL NET POSITION	<u>\$ 40,513,853</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, 2024**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>			Net (Expense) Revenue and Change in Net Position
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
<b>Governmental Activities</b>					
General government	\$ 2,686,628	\$ 1,200,688	\$ -	\$ -	\$ (1,485,940)
Public safety	10,124,100	110,880	486,505	-	(9,526,715)
Public works	3,233,125	13,089	-	-	(3,220,036)
Sanitation	567,623	28,222	-	-	(539,401)
Parks and recreation	1,741,708	-	-	-	(1,741,708)
Community Development	451,420	62,139	-	-	(389,281)
Interest and fiscal charges	467,670	-	-	-	(467,670)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 19,272,274</b>	<b>\$ 1,415,018</b>	<b>\$ 486,505</b>	<b>\$ -</b>	<b>(17,370,751)</b>
Taxes:					
Property taxes, levied for General purposes					1,089,159
Property taxes, levied for debt service					729,980
Property taxes, levied for tax incremental debt					999,801
Property taxes, levied for solid waste					693,934
Property taxes, levied for public safety pension					989,554
Property taxes, levied for special business district					58,367
Sales and local					12,776,009
Gross receipts					2,021,626
Miscellaneous					1,035,671
Interest income					769,848
Other miscellaneous revenue					234,780
<b>TOTAL GENERAL REVENUES</b>					<b>21,398,729</b>
<b>SPECIAL ITEM</b>					<b>7,210,383</b>
<b>CHANGE IN NET POSITION</b>					<b>11,238,361</b>
<b>NET POSITION - BEGINNING OF YEAR</b>					<b>29,275,492</b>
<b>NET POSITION - END OF YEAR</b>					<b>\$ 40,513,853</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF MAPLEWOOD, MISSOURI**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2024**

	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	\$ 4,654,561	\$ 2,945,043	\$ 473,125	\$ 513,234	\$ 2,289,305	\$ 1,458,770	7,408,808	\$ 3,693,208	\$ 23,436,054
Receivable:									
Property taxes	70,486	-	-	47,586	-	-	66,917	49,965	234,954
Sales and other taxes	915,380	294,982	280,159	-	294,750	93,322	-	354,933	2,233,526
Other	62,461	-	-	-	-	-	-	-	62,461
Interest	12,171	-	-	-	-	-	28,941	-	41,112
Prepaid items	368,876	-	48,271	-	-	-	-	3,610	420,757
Due from other funds	5,307,855	-	153,345	278,326	-	-	-	654,523	6,394,049
Restricted cash and investments	-	-	-	-	-	-	-	281,945	281,945
<b>TOTAL ASSETS</b>	<b>\$ 11,391,790</b>	<b>\$ 3,240,025</b>	<b>\$ 954,900</b>	<b>\$ 839,146</b>	<b>\$ 2,584,055</b>	<b>\$ 1,552,092</b>	<b>\$ 7,504,666</b>	<b>\$ 5,038,184</b>	<b>\$ 33,104,858</b>
<b>LIABILITIES</b>									
Accounts payable	\$ 81,498	\$ 160,426	\$ 156,914	\$ -	\$ -	\$ 4,400	\$ -	\$ 14,929	\$ 418,167
Accrued wages and benefits	214,503	-	-	-	-	-	-	-	214,503
Other liabilities	242,031	-	-	-	-	-	-	-	242,031
Due to other funds	841,807	1,533,441	333,758	-	2,068,254	1,025,481	299,835	291,473	6,394,049
<b>TOTAL LIABILITIES</b>	<b>1,379,839</b>	<b>1,693,867</b>	<b>490,672</b>	<b>-</b>	<b>2,068,254</b>	<b>1,029,881</b>	<b>299,835</b>	<b>306,402</b>	<b>7,268,750</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Unavailable revenue - property taxes	84,191	-	-	41,802	-	-	58,784	43,892	228,669
<b>FUND BALANCES:</b>									
Fund balances:									
Nonspendable	368,876	-	48,271	-	-	-	-	3,610	420,757
Restricted:									
Capital improvements	-	-	415,957	-	-	-	-	-	415,957
Local parks and stormwater	-	1,546,158	-	-	-	-	-	-	1,546,158
TIF projects and debt service	-	-	-	-	-	-	-	3,663,879	3,663,879
Maplewood business district	-	-	-	-	-	-	-	300,331	300,331
Solid waste disposal	-	-	-	797,344	-	-	-	-	797,344
Fire operations	-	-	-	-	515,801	-	-	-	515,801
Public safety	-	-	-	-	-	522,211	-	50,109	572,320
Public safety pension	-	-	-	-	-	-	7,146,047	-	7,146,047
Debt service	-	-	-	-	-	-	-	913,478	913,478
Assigned:									
Ryan Hummert Scholarship	51,956	-	-	-	-	-	-	-	51,956
Unassigned	9,506,928	-	-	-	-	-	-	(243,517)	9,263,411
<b>TOTAL FUND BALANCES</b>	<b>9,927,760</b>	<b>1,546,158</b>	<b>464,228</b>	<b>797,344</b>	<b>515,801</b>	<b>522,211</b>	<b>7,146,047</b>	<b>4,687,890</b>	<b>25,607,439</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 11,391,790</b>	<b>\$ 3,240,025</b>	<b>\$ 954,900</b>	<b>\$ 839,146</b>	<b>\$ 2,584,055</b>	<b>\$ 1,552,092</b>	<b>\$ 7,504,666</b>	<b>\$ 5,038,184</b>	<b>\$ 33,104,858</b>

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, 2024

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balance per balance sheet	\$ 25,607,439
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	31,255,294
Receivables not collected in the current period are not available to pay current expenditures and, therefore, are deferred in the funds.	228,669
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.	(5,874,049)
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.	(956,642)
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.	(81,502)
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>(9,665,356)</u>
Net position of governmental activities	<u><u>\$ 40,513,853</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, 2024**

	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	\$ 8,964,073	\$ 1,771,898	\$ 1,677,119	\$ 693,934	\$ 1,767,715	\$ 547,663	989,554	\$ 3,924,728	\$ 20,336,684
Licenses and permits	1,197,054	-	-	-	-	-	-	62,139	1,259,193
Fines and court costs	110,880	-	-	-	-	-	-	-	110,880
Intergovernmental	486,505	-	-	-	-	-	-	-	486,505
Investment income	76,652	1,075	245	229	59,603	-	523,196	108,848	769,848
Charges for service	16,723	-	-	28,222	-	-	-	-	44,945
Miscellaneous	163,987	-	-	18,406	-	385	-	29,730	212,508
<b>TOTAL REVENUES</b>	<b>11,015,874</b>	<b>1,772,973</b>	<b>1,677,364</b>	<b>740,791</b>	<b>1,827,318</b>	<b>548,048</b>	<b>1,512,750</b>	<b>4,125,445</b>	<b>23,220,563</b>
<b>EXPENDITURES</b>									
Current:									
General government	2,143,109	-	200,558	-	-	-	-	-	2,343,667
Public safety	-	-	-	-	3,136,518	4,350,053	1,728,937	-	9,215,508
Public works	1,417,221	-	92,613	-	-	-	-	193,894	1,703,728
Sanitation	-	-	-	567,623	-	-	-	-	567,623
Parks and recreation	-	1,370,626	-	-	-	-	-	-	1,370,626
Community Development	-	-	-	-	-	-	-	414,908	414,908
Capital outlay	285,678	285,211	1,750,648	-	17,362	12,641	-	11,644	2,363,184
Debt service:									
Principal retirement	26,505	-	138,357	-	150,085	-	-	2,610,000	2,924,947
Interest and fiscal charges	-	-	10,094	-	10,399	-	-	476,881	497,374
<b>TOTAL EXPENDITURES</b>	<b>3,872,513</b>	<b>1,655,837</b>	<b>2,192,270</b>	<b>567,623</b>	<b>3,314,364</b>	<b>4,362,694</b>	<b>1,728,937</b>	<b>3,707,327</b>	<b>21,401,565</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>7,143,361</b>	<b>117,136</b>	<b>(514,906)</b>	<b>173,168</b>	<b>(1,487,046)</b>	<b>(3,814,646)</b>	<b>(216,187)</b>	<b>418,118</b>	<b>1,818,998</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Purchase of capital assets with leases	-	-	253,418	-	-	-	-	-	253,418
Transfers in (out)	(5,772,943)	-	23,299	-	1,690,177	4,059,467	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,772,943)</b>	<b>-</b>	<b>276,717</b>	<b>-</b>	<b>1,690,177</b>	<b>4,059,467</b>	<b>-</b>	<b>-</b>	<b>253,418</b>
SPECIAL ITEM	-	-	-	-	-	-	7,210,383	-	7,210,383
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,370,418</b>	<b>117,136</b>	<b>(238,189)</b>	<b>173,168</b>	<b>203,131</b>	<b>244,821</b>	<b>6,994,196</b>	<b>418,118</b>	<b>9,282,799</b>
<b>FUND BALANCES - BEGINNING 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>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 9,927,760</b>	<b>\$ 1,546,158</b>	<b>\$ 464,228</b>	<b>\$ 797,344</b>	<b>\$ 515,801</b>	<b>\$ 522,211</b>	<b>\$ 7,146,047</b>	<b>\$ 4,687,890</b>	<b>\$ 25,607,439</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, 2024

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

Change in fund balance-total governmental funds	\$ 9,282,799
Revenues that do not provide current financial resources are not included in the fund financial statements.	79,689
The acquisition of capital assets requires the use of current financial resources but has no effect on net position.	1,706,687
The cost of capital assets is allocated over their estimated useful lives and is reported as depreciation expense in the statement of activities.	(1,829,840)
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.	29,706
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.	(60,808)
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.	(641,399)
Financed purchases of capital assets are other financing sources in the fund statements and an increase in noncurrent liabilities in the statement of net position.	(253,418)
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>2,924,945</u>
Change in net position of governmental activities	<u><u>\$ 11,238,361</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**

	Pension Trust Fund	Custodial Fund
<b>CURRENT ASSETS</b>		
Cash	\$ 347,922	\$ 5,208
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	7,068,600	-
Due to other funds		13,606
Interest receivable	26,864	-
<b>TOTAL ASSETS</b>	<b>7,443,386</b>	<b>18,814</b>
 <b>CURRENT LIABILITIES</b>		
Accounts payable	-	5,209
Due to other funds	199,210	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>199,210</b>	<b>5,209</b>
 <b>NET POSITION</b>		
Restricted for:		
Individuals	-	13,605
Pension	7,244,176	-
<b>TOTAL NET POSITION</b>	<b>\$ 7,244,176</b>	<b>\$ 13,605</b>

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**

	Pension Trust Fund	Custodial Fund
<b>ADDITIONS</b>		
Investment earnings:		
Interest and dividends	\$ 194,982	\$ -
Investment return	601,806	-
Total investment gains (losses)	796,788	-
<b>TOTAL ADDITIONS</b>	<b>796,788</b>	<b>-</b>
<b>DEDUCTIONS</b>		
Administrative expenses	69,591	-
Distributions	732,637	-
Bonds refunded	-	-
<b>TOTAL DEDUCTIONS</b>	<b>802,228</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(5,440)</b>	<b>-</b>
<b>NET POSITION - BEGINNING OF YEAR</b>	<b>7,249,616</b>	<b>13,605</b>
<b>NET POSITION - END OF YEAR</b>	<b>\$ 7,244,176</b>	<b>\$ 13,605</b>

The accompanying notes are an integral part of these financial statements.

**CITY OF MAPLEWOOD, MISSOURI**  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

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, 2024, 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:

**Pension Trust Fund** – the pension trust fund accounts for deposits, withdrawals, and earnings of funds restricted for pension benefits of the City’s public safety employees. The City dissolved its single employer plan and merged these participants into its agent multiemployer plan Missouri LAGERS. The remaining assets were transferred to the special revenue fund that initially collected the taxes and will be making future contributions to Missouri LAGERS for these participants.

**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 2023, for purposes of local taxation, is as follows:

Assessed values for the City:	
Real Estate	\$231,813,783
Personal Property	31,801,518
Less: TIF	<u>(21,020,100)</u>
Total assessed value taxed	<u><u>\$242,595,201</u></u>

Assessed values for Special Business District:	
Real Estate	\$ 27,698,490

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	\$ 0.118	\$ 0.500	\$ 0.567
Public safety pension	0.267	0.413	0.445
Solid Waste Fund	0.224	0.258	0.318
Debt Service Fund	0.280	0.280	0.280
Special Business District	0.070	0.218	-

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, 2024, 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, 2024 of \$243,517.

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.

W. **SPECIAL ITEMS**

During the fiscal year ended June 2024, the City closed out its Pension Trust Fund and transferred the remaining assets to the Public Safety Pension Tax Fund to be used to make future pension contributions to LAGERS for public safety personnel.

## 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, 2024, and reported at fair value, are as follows:

The City has the following recurring fair value measurements as of June 30, 2024:

- 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, 2024, 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, 2024, are as follows:

<u>Investment type</u>	<u>Fair Value</u>	<u>&lt; 1 Year</u>	<u>1 - 5 Years</u>	<u>6 + Years</u>
Governmental Funds:				
Money market funds	\$ 2,942,050	\$2,942,050	\$ -	\$ -
U.S Agency notes	1,417,637	423,557	994,080	-
U.S. Treasury bonds	5,627,159	1,763,939	3,863,220	-
Corporate bonds	174,874	174,874	-	-
Total	<u>\$ 10,161,720</u>	<u>\$ 5,304,420</u>	<u>\$ 4,857,300</u>	<u>\$ -</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, 2024, 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	2,942,050	AAAm
U.S Agency notes	1,417,637	Aaa
U.S. Treasury bonds	5,627,159	AAA
Corporate bonds	174,874	

**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, 2024, 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, 2024:

	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	2,237,022	945,625	(3,070,655)	111,992
Total capital assets, not depreciated	<u>6,056,404</u>	<u>945,625</u>	<u>(3,070,655)</u>	<u>3,931,374</u>
Capital assets, being depreciated				
Land Improvements	4,746,443	329,985	-	5,076,428
Buildings	19,015,625	57,369	(44,592)	19,028,402
Equipment	2,673,588	380,308	(5,950)	3,047,946
Vehicles	2,728,361	320,239	(24,593)	3,024,007
Infrustrcture	30,888,072	2,743,816	-	33,631,888
Total capital assets, being depreciated	<u>60,052,089</u>	<u>3,831,717</u>	<u>(75,135)</u>	<u>63,808,671</u>
Less accumulated depreciation:				
Land improvements	(3,227,196)	(147,647)	-	(3,374,843)
Buildings	(7,018,590)	(709,479)	44,592	(7,683,477)
Equipment	(1,800,147)	(172,320)	5,950	(1,966,517)
Vehicles	(1,434,111)	(186,003)	24,593	(1,595,521)
Infrustrcture	(21,250,002)	(614,391)	-	(21,864,393)
Total accumulated depreciation	<u>(34,730,046)</u>	<u>(1,829,840)</u>	<u>75,135</u>	<u>(36,484,751)</u>
Net capital assets being depreciated	<u>25,322,043</u>	<u>2,001,877</u>	<u>-</u>	<u>27,323,920</u>
Subtotal governmental activities	<u>\$ 31,378,447</u>	<u>\$ 2,947,502</u>	<u>\$ (3,070,655)</u>	<u>\$ 31,255,294</u>

Within the statement of activities, depreciation expense is charged to functions of the primary government as follows:

Government Activities:	
General Government	\$ 108,291
Public Safety	557,734
Public Works	892,059
Parks and Recreation	271,756
Total	<u>\$ 1,829,840</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, 2024:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
General Obligation Bonds:					
Series 2015	\$ 3,985,000		\$ (705,000)	\$ 3,280,000	\$ 285,000
Limited Obligation Bonds:					
TIF - Series 2005	2,620,000		(970,000)	1,650,000	-
TIF - Series 2013A	2,060,000		(685,000)	1,375,000	-
CID - 2013B	1,850,000		(250,000)	1,600,000	-
Premium (Discount), net	58,281	-	(3,751)	54,530	-
Financed purchases	811,740	42,865	(288,442)	566,163	286,027
Compensated absences	894,805	955,613	(894,805)	955,613	955,613
TOTAL	<u>\$ 12,279,826</u>	<u>\$ 998,478</u>	<u>\$ (3,796,998)</u>	<u>\$ 9,481,306</u>	<u>\$ 1,526,640</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>
2025	\$ 290,000	\$ 101,600	\$ 391,600
2026	300,000	95,074	395,074
2027	305,000	87,574	392,574
2028	315,000	79,950	394,950
2029	325,000	70,500	395,500
2030-2034	<u>1,745,000</u>	<u>200,250</u>	<u>1,945,250</u>
Totals	<u>\$ 3,280,000</u>	<u>\$ 634,948</u>	<u>\$ 3,914,948</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 and interest on the bonds if moneys otherwise available for such purpose are insufficient. As of June 30, 2024, a principal of \$1,375,000 bearing an interest rate of 5.375% will mature on May 1, 2035, if not repaid in full sooner.

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, 2024, a principal amount of \$1,650,000 bearing an interest rate of 5.75% will mature on November 1, 2026, if not repaid in full sooner.

#### 4. **LONG-TERM LIABILITIES**

##### **Limited Obligation Bonds** - continued

###### **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, 2024, 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 \$1,250,000 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. 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 \$205,854, 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 \$244,070, respectively.

4. **LONG-TERM LIABILITIES - CONTINUED**

**Financed Purchases** - continued

During 2024, the City purchased a vehicle through a lease purchase with John Deere. The City will make monthly payments of \$687 through February 2029. The total cost of the vehicle and accumulated depreciation acquired through the financed purchase are \$42,865 and \$2,232, respectively.

The annual rent payments and termination values as of June 30, 2024, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 266,312	\$ 14,113	\$ 280,425
2026	272,747	7,678	280,425
2027	7,157	1,085	8,242
2028	7,500	772	8,272
2029	12,446	268	12,714
Total	<u>\$ 566,162</u>	<u>\$ 23,916</u>	<u>\$ 590,078</u>

**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 - 2023 tax year	\$ 263,615,301
Debt Limit - 10% of assessed valuation	26,361,530
Amount of debt applicable to debt limit:	
General obligation debt	3,280,000
Less: Amount available in debt service funds	<u>(693,833)</u>
Bonded indebtedness applicable to debt limit	<u>2,586,167</u>
Legal debt margin	<u>\$ 23,775,363</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, 2024:

5. **INTERFUND BALANCES AND TRANSFERS - CONTINUED**

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ 5,307,855	\$ 841,807
Parks and Stormwater Fund	-	1,533,441
Capital Improvement Fund	153,345	333,758
Solid Waste Disposal Fund	278,326	-
Fire Sales Tax Fund	-	2,068,254
Prop P Fund	-	1,025,481
Public Safety Pension Tax Fund	-	299,835
Nonmajor Funds:		
Special Business District Fund	13,059	-
Cambridge Commons TIF Fund	16,004	-
Sewer Lateral Fund	-	249,137
Forfeiture Fund	-	2,248
Hanley Road Special Allocation Fund	-	2,481
Deer Creek TIF	-	37,607
Firehouse Bond Fund	625,460	-
TOTAL	<u>\$ 6,394,049</u>	<u>\$ 6,394,049</u>

During the year, transfers in the amount of \$1,690,177 and \$4,059,467 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. An additional transfer of \$23,299 was made from the General Fund to the Capital Improvement Fund for insurance proceeds received in the General Fund and spent out of the Capital Improvements Fund.

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).

6. **RETIREMENT PLANS - CONTINUED**

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.

Employees Covered By Benefit Terms

At June 30, 2024, the following employees were covered by the benefit terms:

Active employees	72
Retirees and beneficiaries currently receiving benefits	57
Inactive employees entitled to but not year receiving benefits	24
Total	<u><u>153</u></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, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2024.

6. **RETIREMENT PLANS - CONTINUED**

Actuarial Assumptions

The total pension liability in the February 28, 2024, 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.

**Missouri Local Government Employees Retirement System (LAGERS) (Continued)**

The actuarial assumptions used in the February 28, 2024 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	39.00%	5.37%
Fixed Income	23.00	1.47
Real Assets	33.00	3.45
Strategic Assets	7.00	3.46
Alpha	5.00	2.37
Cash/Leverage	-7.00	-0.26

6. **RETIREMENT PLANS - CONTINUED**

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.

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance as of June 30, 2023	\$ <u>43,408,869</u>	\$ <u>36,860,420</u>	\$ <u>6,548,449</u>
Changes for the year:			
Service cost	1,140,159	-	1,140,159
Interest	3,019,620	-	3,019,620
Change in benefit terms	-	-	-
Differences between expected and actual experience	1,128,727	-	1,128,727
Change in assumption	-	-	-
Contributions - employer	-	1,858,546	(1,858,546)
Contributions - employee	-	290,568	(290,568)
Net investment income	-	1,859,269	(1,859,269)
Benefit payments	(1,692,372)	(1,692,372)	-
Administrative expense	-	(19,665)	19,665
Other (net transfers)	-	(631,640)	631,640
Net changes	<u>3,596,134</u>	<u>1,664,706</u>	<u>1,931,428</u>
Balance as of June 30, 2024	\$ <u><u>47,005,003</u></u>	\$ <u><u>38,525,126</u></u>	\$ <u><u>8,479,877</u></u>

6. **RETIREMENT PLANS - CONTINUED**

**Missouri Local Government Employees Retirement System (LAGERS) (Continued)**

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%) <u>1% Decrease</u>	(7.00%) <u>Current</u>	(8.00%) <u>1% Increase</u>
Net Pension Liability (Asset)	\$ 15,623,845	\$ 8,479,877	\$ 2,613,878

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2024, the City recognized government-wide pension expense of \$2,416,437 related to the LAGERS plan. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - continued

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 2,597,850	\$ (1,253,941)
Changes in assumptions	100,787	(106,211)
Net difference between projected and actual earnings on pension plan investments	<u>1,267,343</u>	<u>-</u>
Totals	\$ <u>3,965,980</u>	\$ <u>(1,360,152)</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)

6. **RETIREMENT PLANS - CONTINUED**

**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.

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, 2024.

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, 2024.

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 \$155,423 for the year ended June 30, 2024.

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 \$1,209,512 for the year ended June 30, 2024.

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 significantly enhanced or hindered the City’s financial operations. During the year end of June 30, 2024, the City paid \$309,380 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	\$826,05
Individual + Spouse	\$1,817,33
Individual + Child	\$1,404,30
Family	\$2,230,33

**Employees Covered by Benefit Terms**

At June 30, 2024, the following employees were covered by the benefit terms:

Active employees	76
Retirees and surviving spouses (with medical)	3
Spouses of current retirees (with medical)	1
Total	80

**Total OPEB Liability**

The City's total liability of \$1,200,359 was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2024.

**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	3.93% (formerly 3.54%)
Healthcare Cost Trend Rates	Medical cost trend rate of 6.3% for 2024, gradually decreasing to an ultimate rate of 3.9% for 2035 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-2021.

9. **POSTRETIREMENT HEALTH CARE BENEFITS (CONTINUED)**

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance as of June 30, 2023	\$ <u>1,158,519</u>
Changes for the year:	
Service cost	66,115
Interest	42,897
Change in benefit terms	-
Differences between expected and actual experience	7,025
Change in assumption	(31,031)
Benefit payments	<u>(43,166)</u>
Net changes	<u>41,840</u>
Balance as of June 30, 2024	\$ <u><u>1,200,359</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, 2024, the interest rate for discounting liabilities is 3.93% 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 3.93%, 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 (2.93%) or 1-percentage-point higher (4.93%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,315,185	\$ 1,200,359	\$ 1,096,328

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	\$ 1,061,173	\$ 1,200,359	\$ 1,365,651

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the City recognized OPEB expense of \$148,127. At June 30, 2024, 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	\$ 321,346	\$ -
Changes in assumptions	<u>52,123</u>	<u>129,752</u>
Totals	<u>\$ 373,469</u>	<u>\$ 129,752</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	\$ 35,274
2024	35,274
2025	35,274
2026	35,776
2027	36,024
Thereafter	66,095

**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, 2024 is \$2,066,164.

**11. TAX ABATEMENTS**

As of June 30, 2024, 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, 2024, the City abated property taxes of 50 percent totaling \$117,837 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 authorizes and result from numerous tax abatement agreements throughout the area. For the fiscal year ended June 30, 2024 the City’s taxes were reduced \$40,429.

**12. 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.

On September 25, 2024 the City issued \$6,000,000 of General Obligation Bonds. The Citizens of the City passed a property tax on April 2, 2024 to fund the repayment of the bonds, the proceeds from which will be used for constructing, reconstructing, extending, repairing and improving City streets, sidewalks and street lighting.

**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	(44,000)	(44,047)	(16,445)	(13,448)	(17,050)	(13,982)
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	1,090,407	770,888	719,290	580,580	523,768	502,250
Total other post employment benefit liability - end of year	<u>\$ 1,158,519</u>	<u>\$ 1,090,407</u>	<u>\$ 770,888</u>	<u>\$ 719,290</u>	<u>\$ 580,580</u>	<u>\$ 523,768</u>
Covered employee payroll	<u>\$ 9,856,000</u>	<u>\$ 9,856,000</u>	<u>\$ 8,839,528</u>	<u>\$ 8,405,811</u>	<u>\$ 6,084,712</u>	<u>\$ 6,102,726</u>
Net other post employment benefit liability as a percentage of covered-employee payroll	<u>11.8%</u>	<u>11.1%</u>	<u>8.7%</u>	<u>8.6%</u>	<u>9.5%</u>	<u>8.6%</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, 2024**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 8,209,300	\$ 8,209,300	\$ 8,964,073	\$ 754,773
Licenses and permits	1,292,000	1,292,000	1,197,054	(94,946)
Fines and court costs	135,000	135,000	110,880	(24,120)
Intergovernmental	80,057	80,057	486,505	406,448
Investment income	2,200	2,200	76,652	74,452
Charges for service	13,700	13,700	16,723	3,023
Miscellaneous	96,431	96,431	163,987	67,556
<b>TOTAL REVENUES</b>	<u>9,828,688</u>	<u>9,828,688</u>	<u>11,015,874</u>	<u>1,187,186</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Legislative	68,217	68,217	38,563	29,654
Executive	1,914,673	1,914,673	1,749,739	164,934
Legal	388,085	388,085	354,807	33,278
Public works	1,538,679	1,538,679	1,417,221	121,458
Capital outlay	5,000	5,000	285,678	(280,678)
Debt service:				
Principal, interest and fiscal charges	-	-	26,505	(26,505)
<b>TOTAL EXPENDITURES</b>	<u>3,914,654</u>	<u>3,914,654</u>	<u>3,872,513</u>	<u>42,141</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	5,914,034	5,914,034	7,143,361	1,229,327
<b>OTHER FINANCING SOURCES</b>				
Transfer in (out)	(5,749,644)	(5,749,644)	(5,772,943)	(23,299)
<b>NET CHANGE IN FUND BALANCE</b>	<u>164,390</u>	<u>164,390</u>	<u>1,370,418</u>	<u>\$ 1,206,028</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>8,557,342</u>	<u>8,557,342</u>	<u>8,557,342</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 8,721,732</u>	<u>\$ 8,721,732</u>	<u>\$ 9,927,760</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**PARKS AND STORMWATER FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 1,500,000	\$ 1,500,000	\$ 1,771,898	\$ 271,898
Intergovernmental	-	-	-	-
Investment income	1,500	1,500	1,075	(425)
Miscellaneous	500	500	-	(500)
<b>TOTAL REVENUE</b>	<u>1,502,000</u>	<u>1,502,000</u>	<u>1,772,973</u>	<u>270,973</u>
<b>EXPENDITURES</b>				
Current:				
Parks and recreation	1,340,088	1,340,088	1,370,626	(30,538)
Capital outlay	1,039,752	1,039,752	285,211	754,541
<b>TOTAL EXPENDITURES</b>	<u>2,379,840</u>	<u>2,379,840</u>	<u>1,655,837</u>	<u>724,003</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(877,840)	(877,840)	117,136	994,976
<b>OTHER FINANCING SOURCES</b>				
Transfers	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	(877,840)	(877,840)	117,136	<u>\$ 994,976</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,429,022</u>	<u>1,429,022</u>	<u>1,429,022</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 551,182</u>	<u>\$ 551,182</u>	<u>\$ 1,546,158</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**SOLID WASTE DISPOSAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 650,000	\$ 650,000	\$ 693,934	\$ 43,934
Investment income	200	200	229	29
Charges for service	20,500	20,500	28,222	7,722
Miscellaneous	20,000	20,000	18,406	(1,594)
<b>TOTAL REVENUE</b>	<u>690,700</u>	<u>690,700</u>	<u>740,791</u>	<u>50,091</u>
<b>EXPENDITURES</b>				
Current:				
Sanitation	<u>587,792</u>	<u>587,792</u>	<u>567,623</u>	<u>20,169</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	102,908	102,908	173,168	<u>\$ 70,260</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,181,153</u>	<u>1,181,153</u>	<u>624,176</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,284,061</u>	<u>\$ 1,284,061</u>	<u>\$ 797,344</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**FIRE SALES TAX FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 1,600,000	\$ 1,600,000	\$ 1,767,715	\$ 167,715
Investment income	4,437	4,437	59,603	55,166
<b>TOTAL REVENUE</b>	<u>1,604,437</u>	<u>1,604,437</u>	<u>1,827,318</u>	<u>222,881</u>
<b>EXPENDITURES</b>				
Current:				
Public safety - Fire	3,179,699	3,179,699	3,136,518	43,181
Capital outlay	261,650	261,650	17,362	244,288
Debt service	-	-	160,484	(160,484)
<b>TOTAL EXPENDITURES</b>	<u>3,441,349</u>	<u>3,441,349</u>	<u>3,314,364</u>	<u>126,985</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,836,912)	(1,836,912)	(1,487,046)	349,866
<b>OTHER FINANCING SOURCES</b>				
Transfer in (out)	1,690,177	1,690,177	1,690,177	-
<b>NET CHANGE IN FUND BALANCE</b>	(146,735)	(146,735)	203,131	<u>\$ 349,866</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>312,670</u>	<u>312,670</u>	<u>312,670</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 165,935</u>	<u>\$ 165,935</u>	<u>\$ 515,801</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**PROP P FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 475,000	\$ 475,000	\$ 547,663	\$ 72,663
Miscellaneous	-	-	385	385
TOTAL REVENUES	<u>475,000</u>	<u>475,000</u>	<u>548,048</u>	<u>73,048</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	4,757,083	4,757,083	4,350,053	407,030
Capital outlay	378,268	378,268	12,641	365,627
TOTAL EXPENDITURES	<u>5,135,351</u>	<u>5,135,351</u>	<u>4,362,694</u>	<u>772,657</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(4,660,351)	(4,660,351)	(3,814,646)	(699,609)
<b>OTHER FINANCING SOURCES</b>				
Transfer in (out)	<u>4,059,467</u>	<u>4,059,467</u>	<u>4,059,467</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(600,884)	(600,884)	244,821	<u>\$ (699,609)</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>277,390</u>	<u>277,390</u>	<u>277,390</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (323,494)</u>	<u>\$ (323,494)</u>	<u>\$ 522,211</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**PUBLIC SAFETY PENSION TAX FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 713,000	\$ 713,000	\$ 989,554	\$ 276,554
Investment income	-	-	523,196	523,196
<b>TOTAL REVENUES</b>	<u>713,000</u>	<u>713,000</u>	<u>1,512,750</u>	<u>799,750</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>1,780,219</u>	<u>1,780,219</u>	<u>1,728,937</u>	<u>51,282</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(1,067,219)	(1,067,219)	(216,187)	748,468
<b>OTHER FINANCING SOURCES</b>				
Transfer in (out)	4,240,289	4,240,289	-	4,240,289
<b>SPECIAL ITEM</b>	<u>-</u>	<u>-</u>	<u>7,210,383</u>	<u>7,210,383</u>
<b>NET CHANGE IN FUND BALANCE</b>	3,173,070	3,173,070	6,994,196	<u>\$ 4,988,757</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>151,851</u>	<u>151,851</u>	<u>151,851</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 3,324,921</u>	<u>\$ 3,324,921</u>	<u>\$ 7,146,047</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, 2024**

	Special Revenue Funds			Debt Service Funds				Total
	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	
<b>ASSETS</b>								
Cash and investments	\$ 15,025	\$ 52,357	\$ 292,796	\$ (3,990)	\$ 2,091,497	\$ 1,245,523	\$ -	\$ 3,693,208
Receivables:								
Taxes	-	-	-	-	-	-	49,965	49,965
Other	-	-	-	-	161,627	193,306	-	354,933
Prepaid items	-	-	3,610	-	-	-	-	3,610
Restricted cash	-	-	-	-	-	-	281,945	281,945
Due from other funds	-	-	13,059	16,004	-	-	625,460	654,523
<b>TOTAL ASSETS</b>	<u>\$ 15,025</u>	<u>\$ 52,357</u>	<u>\$ 309,465</u>	<u>\$ 12,014</u>	<u>\$ 2,253,124</u>	<u>\$ 1,438,829</u>	<u>\$ 957,370</u>	<u>\$ 5,038,184</u>
<b>LIABILITIES</b>								
Accounts payable	\$ 9,405	\$ -	\$ 5,524	\$ -	\$ -	\$ -	\$ -	\$ 14,929
Due to other funds	249,137	2,248	-	-	37,607	2,481	-	291,473
<b>TOTAL LIABILITIES</b>	<u>258,542</u>	<u>2,248</u>	<u>5,524</u>	<u>-</u>	<u>37,607</u>	<u>2,481</u>	<u>-</u>	<u>306,402</u>
<b>DEFERRED INFLOWS</b>								
Unavailable revenue - property taxes	-	-	-	-	-	-	43,892	43,892
<b>FUND BALANCES:</b>								
Fund balances:								
Nonspendable - prepaid	-	-	3,610	-	-	-	-	3,610
Restricted:								
TIF projects and debt service	-	-	-	12,014	2,215,517	1,436,348	-	3,663,879
Maplewood business district	-	-	300,331	-	-	-	-	300,331
Debt service	-	-	-	-	-	-	913,478	913,478
Public safety	-	50,109	-	-	-	-	-	50,109
Unassigned	(243,517)	-	-	-	-	-	-	(243,517)
<b>TOTAL FUND BALANCES</b>	<u>(243,517)</u>	<u>50,109</u>	<u>303,941</u>	<u>12,014</u>	<u>2,215,517</u>	<u>1,436,348</u>	<u>913,478</u>	<u>4,687,890</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>	<u>\$ 15,025</u>	<u>\$ 52,357</u>	<u>\$ 309,465</u>	<u>\$ 12,014</u>	<u>\$ 2,253,124</u>	<u>\$ 1,438,829</u>	<u>\$ 957,370</u>	<u>\$ 5,038,184</u>

**CITY OF MAPLEWOOD, MISSOURI**  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2024

	Special Revenue Funds			Debt Service Funds				Total
	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	
<b>REVENUES</b>								
Taxes	\$ 105,333	\$ -	\$ 58,367	\$ 127,318	\$ 1,678,119	\$ 1,225,611	\$ 729,980	\$ 3,924,728
Licenses and permits	-	-	62,139	-	-	-	-	62,139
Investment income	-	23	123	109	61,196	47,397	-	108,848
Miscellaneous	31	-	29,699	-	-	-	-	29,730
<b>TOTAL REVENUES</b>	<u>105,364</u>	<u>23</u>	<u>150,328</u>	<u>127,427</u>	<u>1,739,315</u>	<u>1,273,008</u>	<u>729,980</u>	<u>4,125,445</u>
<b>EXPENDITURES</b>								
Current:								
Public safety	-	-	-	-	-	-	-	-
Public works	193,894	-	-	-	-	-	-	193,894
Community development	-	-	88,944	325,964	-	-	-	414,908
Capital outlay	-	-	11,644	-	-	-	-	11,644
Debt service:								
Principal retirement	-	-	-	-	935,000	970,000	705,000	2,610,000
Interest and fiscal charges	-	-	-	-	229,654	135,379	111,848	476,881
<b>TOTAL EXPENDITURES</b>	<u>193,894</u>	<u>-</u>	<u>100,588</u>	<u>325,964</u>	<u>1,164,654</u>	<u>1,105,379</u>	<u>816,848</u>	<u>3,707,327</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(88,530)	23	49,740	(198,537)	574,661	167,629	(86,868)	418,118
<b>FUND BALANCES - BEGINNING OF YEAR</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>FUND BALANCES - END OF YEAR</b>	<u>\$ (243,517)</u>	<u>\$ 50,109</u>	<u>\$ 303,941</u>	<u>\$ 12,014</u>	<u>\$ 2,215,517</u>	<u>\$ 1,436,348</u>	<u>\$ 913,478</u>	<u>\$ 4,687,890</u>

**CITY OF MAPLEWOOD, MISSOURI**  
**SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**CAPITAL IMPROVEMENT FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 1,636,000	\$ 1,636,000	\$ 1,677,119	\$ 41,119
Investment income	300	300	245	(55)
Miscellaneous	30,000	30,000	-	(30,000)
TOTAL REVENUES	<u>1,666,300</u>	<u>1,666,300</u>	<u>1,677,364</u>	<u>11,064</u>
<b>EXPENDITURES</b>				
Current:				
General government	200,000	200,637	200,558	79
Public works	84,100	103,371	92,613	10,758
Capital outlay	1,496,700	1,622,996	1,750,648	(127,652)
Debt service	116,815	265,266	148,451	116,815
TOTAL EXPENDITURES	<u>1,897,615</u>	<u>2,192,270</u>	<u>2,192,270</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(231,315)	(525,970)	(514,906)	11,064
<b>OTHER FINANCING SOURCES</b>				
Purchase of capital assets with leases	-	-	253,418	253,418
Transfers	-	-	23,299	23,299
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>276,717</u>	<u>276,717</u>
<b>NET CHANGE IN FUND BALANCE</b>	(231,315)	(525,970)	(238,189)	<u>\$ 287,781</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>702,417</u>	<u>702,417</u>	<u>702,417</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 471,102</u>	<u>\$ 176,447</u>	<u>\$ 464,228</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE  
 SEWER LATERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2024

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 115,000	\$ 115,000	\$ 105,333	\$ (9,667)
Investment income	100	100	-	(100)
Miscellaneous	-	-	31	31
TOTAL REVENUE	<u>115,100</u>	<u>115,100</u>	<u>105,364</u>	<u>(9,736)</u>
<b>EXPENDITURES</b>				
Current:				
Public works	<u>66,000</u>	<u>193,894</u>	<u>193,894</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	49,100	(78,794)	(88,530)	<u>\$ (9,736)</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>(154,987)</u>	<u>(154,987)</u>	<u>(154,987)</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ (105,887)</u>	<u>\$ (233,781)</u>	<u>\$ (243,517)</u>	

**CITY OF MAPLEWOOD, MISSOURI**

SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE  
FORFEITURE FUND (ASSET SHARING)  
FOR THE YEAR ENDED JUNE 30, 2024

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Miscellaneous	\$ -	\$ -	\$ 23	\$ 23
<b>EXPENDITURES</b>				
Capital outlay	-	-	-	-
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	23	\$ 23
<b>FUND BALANCES - BEGINNING OF YEAR</b>	50,086	50,086	50,086	
<b>FUND BALANCES - END OF YEAR</b>	\$ 50,086	\$ 50,086	\$ 50,109	

**CITY OF MAPLEWOOD, MISSOURI**  
**SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**SPECIAL BUSINESS DISTRICT**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 56,000	\$ 56,000	\$ 58,367	\$ 2,367
Licenses and permits	53,000	53,000	62,139	9,139
Investment income	100	100	123	23
Miscellaneous	7,075	7,075	29,699	22,624
TOTAL REVENUE	<u>116,175</u>	<u>116,175</u>	<u>150,328</u>	<u>34,153</u>
<b>EXPENDITURES</b>				
Current:				
Community development	103,947	103,947	88,944	15,003
Capital outlay	27,000	27,000	11,644	15,356
TOTAL EXPENDITURES	<u>130,947</u>	<u>130,947</u>	<u>100,588</u>	<u>30,359</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(14,772)	(14,772)	49,740	<u>\$ 64,512</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>254,201</u>	<u>254,201</u>	<u>254,201</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 239,429</u>	<u>\$ 239,429</u>	<u>\$ 303,941</u>	

**CITY OF MAPLEWOOD, MISSOURI**

SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE  
 CAMBRIDGE COMMONS TIF FUND  
 FOR THE YEAR ENDED JUNE 30, 2024

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 100,000	\$ 100,000	\$ 127,318	\$ 27,318
Investment income	100	100	109	9
<b>TOTAL REVENUES</b>	<u>100,100</u>	<u>100,100</u>	<u>127,427</u>	<u>27,327</u>
<b>EXPENDITURES</b>				
Community development	<u>75,000</u>	<u>325,964</u>	<u>325,964</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	25,100	(225,864)	(198,537)	<u>\$ 27,327</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>210,551</u>	<u>210,551</u>	<u>210,551</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 235,651</u>	<u>\$ (15,313)</u>	<u>\$ 12,014</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE  
 DEER CREEK CENTER TIF FUND  
 FOR THE YEAR ENDED JUNE 30, 2024

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 1,565,800	\$ 1,565,800	\$ 1,678,119	\$ 112,319
Investment income	-	-	61,196	61,196
TOTAL REVENUE	<u>1,565,800</u>	<u>1,565,800</u>	<u>1,739,315</u>	<u>173,515</u>
<b>EXPENDITURES</b>				
Debt service	<u>1,428,933</u>	<u>1,428,933</u>	<u>1,164,654</u>	<u>264,279</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	136,867	136,867	574,661	<u>\$ 437,794</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,640,856</u>	<u>1,640,856</u>	<u>1,640,856</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,777,723</u>	<u>\$ 1,777,723</u>	<u>\$ 2,215,517</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
 SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE  
 HANLEY ROAD SPECIAL ALLOCATION FUND  
 FOR THE YEAR ENDED JUNE 30, 2024

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,225,611	\$ 25,611
Investment income	100	100	47,397	47,297
<b>TOTAL REVENUE</b>	<u>1,200,100</u>	<u>1,200,100</u>	<u>1,273,008</u>	<u>72,908</u>
<b>EXPENDITURES</b>				
Debt service	<u>1,091,335</u>	<u>1,105,379</u>	<u>1,105,379</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	108,765	94,721	167,629	<u>\$ 72,908</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,268,719</u>	<u>1,268,719</u>	<u>1,268,719</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,377,484</u>	<u>\$ 1,363,440</u>	<u>\$ 1,436,348</u>	

**CITY OF MAPLEWOOD, MISSOURI**  
**SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE**  
**FIREHOUSE BOND FUND**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	<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>\$ 729,980</u>	<u>\$ 229,980</u>
<b>EXPENDITURES</b>				
Debt Service	<u>398,300</u>	<u>816,848</u>	<u>816,848</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	101,700	(316,848)	(86,868)	<u>\$ 229,980</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,000,346</u>	<u>1,000,346</u>	<u>1,000,346</u>	
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,102,046</u>	<u>\$ 683,498</u>	<u>\$ 913,478</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>2024</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>
Governmental Activities:										
Net investment in capital assets	\$27,013,931	\$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
Restricted:										
Capital Projects	464,228	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
Net pension Asset - PERS	-	-	-	7,070,969	-	-	-	-	-	-
Debt service	4,621,249	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
Local parks and storm water	1,546,158	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
Solid waste disposal	839,146	655,251	532,243	110,939	22,992	26,010	19,257	21,665	201,599	306,032
Fire services	515,801	312,670	536,751	542,866	1,198,084	400,511	362,557	399,891	418,545	377,920
Sewer lateral repairs	-	-	-	-	-	-	-	-	-	-
Public safety pension	7,777,151	525,590	493,767	516,951	602,913	430,502	304,356	20,151	27,086	25,033
Maplewood business district	303,941	254,201	224,167	187,171	175,652	159,486	101,965	108,881	117,523	145,555
Unrestricted	<u>(2,567,752)</u>	<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>
Total Governmental Activities, Net Position	<u>\$40,513,853</u>	<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>

Source: Basic Financial Statements

**CITY OF MAPLEWOOD, MISSOURI**  
**CHANGES IN NET POSITION**  
**LAST TEN FISCAL YEARS**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 2,686,628	\$ 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
Public safety	10,124,100	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
Public works	3,233,125	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
Sanitation	567,623	587,202	579,973	777,859	671,791	669,174	638,212	724,108	580,865	626,773
Parks and recreation	1,741,708	1,837,398	1,469,611	1,308,721	661,384	728,145	640,971	601,333	589,462	581,333
Community development	451,420	162,933	104,635	82,870	107,175	79,414	152,339	96,669	144,057	143,494
Interest and fiscal charges	467,670	666,656	777,854	882,209	975,655	1,023,942	1,118,649	1,203,780	1,252,201	1,251,511
Total governmental activities expenses	<u>19,272,274</u>	<u>18,875,304</u>	<u>14,875,525</u>	<u>12,938,104</u>	<u>14,708,607</u>	<u>14,828,505</u>	<u>14,255,485</u>	<u>13,304,505</u>	<u>13,442,278</u>	<u>13,007,221</u>
<b>PROGRAM REVENUE</b>										
Governmental activities:										
Charges for services:										
General government	1,200,688	1,022,527	932,185	1,451,247	956,913	796,786	951,803	1,047,031	963,823	886,840
Public safety	110,880	123,457	152,741	99,867	270,765	318,431	427,232	414,481	496,332	884,314
Public works	13,089	15,044	-	4,878	15,927	14,519	6,203	9,756	19,478	5,708
Sanitation	28,222	23,777	26,810	-	-	-	-	-	-	-
Community development	62,139	63,617	53,454	-	-	-	-	-	-	-
Operating grants and contributions	486,505	1,697,272	40,912	634,470	726,083	576,908	585,091	548,481	555,917	561,559
Capital and operating grants and contributions	-	789,837	325,523	42,381	-	-	145,240	1,419,789	3,771	404,803
Total governmental activities program revenue	<u>1,901,523</u>	<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>2,115,569</u>	<u>3,439,538</u>	<u>2,039,321</u>	<u>2,743,224</u>
<b>NET EXPENSES</b>	<u>(17,370,751)</u>	<u>(15,139,773)</u>	<u>(13,343,900)</u>	<u>(10,705,261)</u>	<u>(12,738,919)</u>	<u>(13,121,861)</u>	<u>(12,139,916)</u>	<u>(9,864,967)</u>	<u>(11,402,957)</u>	<u>(10,263,997)</u>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>										
Governmental activities:										
Taxes:										
General	1,089,159	961,390	849,856	959,066	1,072,617	950,686	844,535	882,814	928,933	937,772
Debt service	729,980	535,395	597,319	473,381	521,219	470,900	565,686	488,622	470,929	-
Tax increment debt	999,801	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
Solid waste	693,934	665,457	949,041	641,787	602,485	546,980	352,133	351,753	356,030	342,384
Public safety pension	989,554	953,728	-	-	-	-	-	-	-	-
Business district	58,367	56,041	53,301	53,803	55,789	53,170	51,376	44,536	50,868	48,612
Gross receipts	2,021,626	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
Sales tax	12,776,009	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
Miscellaneous	1,035,671	761,710	672,775	156,323	173,353	165,875	175,856	193,406	163,014	179,533
Investment earnings	769,848	90,446	(81,520)	(21,672)	144,253	79,641	34,949	13,719	10,953	10,517
Gain on sale of capital assets	-	-	-	(62,570)	(156,776)	993	-	38,555	-	259
Other	234,780	950,566	226,957	1,001,252	364,232	746,042	1,088,538	554,176	232,921	740,604
Total governmental activities	<u>21,398,729</u>	<u>20,080,951</u>	<u>17,251,330</u>	<u>15,170,150</u>	<u>14,950,537</u>	<u>14,239,787</u>	<u>14,598,905</u>	<u>13,266,674</u>	<u>12,761,914</u>	<u>12,996,683</u>
<b>CHANGES IN NET POSITION</b>	<u>\$ 4,027,978</u>	<u>\$ 4,941,178</u>	<u>\$ 3,907,430</u>	<u>\$ 4,464,889</u>	<u>\$ 2,211,618</u>	<u>\$ 1,117,926</u>	<u>\$ 2,458,989</u>	<u>\$ 3,401,707</u>	<u>\$ 1,358,957</u>	<u>\$ 2,732,686</u>

Source: Basic Financial Statements

**CITY OF MAPLEWOOD, MISSOURI**  
**PROGRAM REVENUES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

FUNCTIONS/PROGRAMS	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental activities:										
General government	\$ 1,200,688	\$1,022,527	\$ 932,185	\$1,451,247	\$ 956,913	\$ 796,786	\$ 951,803	\$1,047,031	\$ 963,823	\$ 895,995
Public safety	110,880	1,820,729	193,653	167,345	308,743	371,056	427,232	437,485	532,525	915,543
Public works	13,089	804,881	3,500	609,252	554,573	532,362	6,203	1,951,026	542,973	902,319
Sanitation	28,222	23,777	26,810	4,999	-	6,440	-	3,996	-	29,367
Parks and recreation	-	-	322,023	-	149,459	-	-	-	-	-
Community development	62,139	63,617	53,454	-	-	-	-	-	-	-
Total Governmental Activities	<u>\$ 1,415,018</u>	<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>

**CITY OF MAPLEWOOD, MISSOURI**  
**FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>General Fund:</b>										
Non-spendable	\$ 368,876	\$ 106,928	\$ 105,699	\$ -	\$ -	\$ 7,435	\$ 159,241	\$ 154,341	\$ 105,069	\$ 91,579
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	172,086	172,086	162,197	162,156	156,669
Assigned	51,956	54,446	57,246	65,618	70,334	917,804	494,724	566,907	697,840	690,681
Unassigned	9,506,928	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
<b>Total General Fund</b>	<u>\$ 9,927,760</u>	<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>
<b>All Other Governmental Funds:</b>										
<b>Restricted/Reserved</b>										
Nonspendable	\$ 51,881	\$ 32,782	\$ 21,429	\$ 2,100	\$ 1,367	\$ 1,367	\$ 14,154	\$ 19,681	\$ 4,678	\$ 1,220
Restricted	15,871,315	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
Unassigned	<u>(243,517)</u>	<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>
<b>Total all other governmental funds</b>	<u>\$ 15,679,679</u>	<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>

**CITY OF MAPLEWOOD, MISSOURI**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>Revenues:</b>										
Taxes	\$ 20,336,684	\$ 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
Licenses and permits	1,259,193	1,092,492	982,566	923,989	779,929	931,071	1,046,469	965,892	884,263	832,948
Fines and forfeitures	110,880	123,457	152,741	270,765	318,332	427,232	413,992	466,555	876,654	1,075,639
Intergovernmental	486,505	2,487,109	366,435	188,659	91,792	340,803	1,800,491	65,969	147,069	104,636
Earnings on investments	769,848	90,446	(81,520)	144,251	79,641	34,948	13,719	10,953	10,518	8,306
Charges for services	44,945	32,473	29,883	46,167	46,881	34,526	39,802	54,105	43,346	51,431
Miscellaneous	212,508	906,963	189,503	373,017	740,466	1,087,539	553,676	226,421	729,502	520,455
<b>Total revenues</b>	<b>23,220,563</b>	<b>23,718,620</b>	<b>18,737,170</b>	<b>17,088,979</b>	<b>15,971,799</b>	<b>16,860,354</b>	<b>17,015,743</b>	<b>14,781,767</b>	<b>15,425,700</b>	<b>15,117,862</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	2,343,667	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
Public safety	9,215,508	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
Public works	1,703,728	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
Sanitation	567,623	587,202	579,973	668,219	669,174	638,212	724,108	580,865	626,773	613,155
Parks and recreation	1,370,626	1,549,385	1,256,351	661,384	697,213	628,582	574,095	574,516	579,851	521,071
Community development	414,908	93,734	70,978	99,943	76,189	131,139	89,183	109,841	98,963	8,579,281
Capital outlay	2,363,184	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
<b>Debt service:</b>										
Principal	2,924,947	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
Interest	497,374	663,652	806,124	999,004	1,054,062	1,153,992	1,228,221	1,279,997	1,268,661	1,839,381
<b>Total expenditures</b>	<b>21,401,565</b>	<b>22,654,020</b>	<b>19,366,626</b>	<b>17,123,177</b>	<b>15,550,468</b>	<b>18,689,394</b>	<b>21,691,961</b>	<b>15,489,493</b>	<b>15,401,629</b>	<b>24,632,957</b>
<b>Excess of Revenues over (under) expenditures</b>	<b>1,818,998</b>	<b>1,064,600</b>	<b>(629,456)</b>	<b>(34,198)</b>	<b>421,331</b>	<b>(1,829,040)</b>	<b>(4,676,218)</b>	<b>(707,726)</b>	<b>24,071</b>	<b>(9,515,095)</b>
<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 agreement	253,418	-	96,690	1,099,999	-	-	645,695	-	-	-
Transfers from other funds	5,772,943	4,587,655	239,250	400,600	401,850	402,800	398,300	-	403,700	405,383
Transfer to other funds	(5,772,943)	(4,587,655)	(239,250)	(400,600)	(401,850)	(402,800)	(398,300)	-	(403,700)	(405,383)
<b>Total other financing sources (uses)</b>	<b>253,418</b>	<b>43,603</b>	<b>134,144</b>	<b>1,099,999</b>	<b>5,600</b>	<b>7,500</b>	<b>707,695</b>	<b>1,017,418</b>	<b>6,169,588</b>	<b>(1,524,604)</b>
<b>SPECIAL ITEM</b>	<b>7,210,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 9,282,799</b>	<b>\$ 1,108,203</b>	<b>\$ (495,312)</b>	<b>\$ 1,065,801</b>	<b>\$ 426,931</b>	<b>\$ (1,821,540)</b>	<b>\$ (3,968,523)</b>	<b>\$ 309,692</b>	<b>\$ 6,193,659</b>	<b>\$ (11,039,699)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>17.4%</b>	<b>18.8%</b>	<b>19.6%</b>	<b>20.3%</b>	<b>17.8%</b>	<b>18.3%</b>	<b>22.3%</b>	<b>22.4%</b>	<b>18.6%</b>	<b>16.4%</b>

**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	\$ 3,608,910	\$ 10,744,762	\$ 1,992,201	\$ 3,031,048	\$ 458,332	\$ 404,983	\$ 67,023	\$ 29,425	-	\$ 20,336,684
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

**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>
2024	\$ 135,542,590	\$ 93,574,240	\$ 2,696,953	\$ 231,813,783	\$ 31,801,518	\$ 263,615,301	\$ 0.8840	\$ 1,109,729,585	23.755
2023	102,279,660	80,739,840	2,562,851	185,477,518	22,139,819	207,617,337	0.9510	865,397,667	23.991
2022	101,744,070	80,922,220	2,458,018	185,016,811	22,565,361	207,581,172	0.9610	864,102,303	24.023
2021	82,660,790	63,875,300	2,350,521	148,581,565	21,357,945	169,939,510	1.0610	705,773,947	24.078
2020	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
2019	75,431,700	72,685,760	2,043,456	150,370,547	20,450,075	170,820,622	1.0000	693,156,465	24.644
2018	75,764,630	72,917,610	2,251,070	151,064,706	19,926,390	170,991,096	0.9960	694,450,648	24.622
2017	71,410,730	66,233,570	2,380,450	139,813,666	20,736,591	160,550,257	0.7640	652,436,980	24.608
2016	71,490,240	64,358,750	2,167,351	137,971,124	17,062,440	155,033,564	0.7650	635,715,253	24.387
2015	72,032,360	64,936,590	2,120,120	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**

	<u>2024</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>
City of Maplewood										
Operating	\$ 0.1200	\$ 0.1480	\$ 0.1480	\$ 0.1560	\$ 0.1520	\$ 0.1750	\$ 0.1700	\$ 0.1830	\$ 0.1820	\$ 0.2100
Solid waste disposal	0.2160	0.2160	0.2160	0.2170	0.2150	0.2460	0.1460	0.1550	0.1540	0.1620
Pension	0.2680	0.2960	0.2960	0.3170	0.3140	0.3600	0.3590	0.3820	0.3800	0.3920
Debt Service	0.2800	0.2260	0.2260	0.2610	0.2800	0.2800	0.2800	0.2800	0.2800	-
Total	<u>\$ 0.8840</u>	<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>
Overlapping governments:										
Maplewood-Richmond Heights School:										
Operating	3.4173	4.8037	4.1420	4.0880	4.3131	4.7002	4.6473	4.6473	4.2369	4.4204
Debt Service	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.2000
Capital projects	0.1000	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	0.2090	0.1650	0.1760	0.1760	0.1950	0.1950	0.1950	0.2060	0.2090
Debt Service	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190
Park Maintenance	0.0500	0.0500	0.0400	0.0420	0.0420	0.0460	0.0460	0.0460	0.0490	0.0500
Health Hospital	0.1400	0.1400	0.1110	0.1180	0.1180	0.1310	0.1310	0.1310	0.1380	0.1400
Road and Bridge	0.1050	0.1050	0.0830	0.0880	0.0880	0.0980	0.0980	0.0980	0.1030	0.1050
Special School District:										
Operating	0.9648	0.9616	1.0158	1.1077	1.1077	1.1980	1.1912	1.1912	1.2348	1.2609
St. Louis Community College:										
Operating	0.2628	0.2619	0.2787	0.1987	0.1986	0.2129	0.2112	0.2112	0.2176	0.2200
Metro Zoo, Park and Museum:										
Operating	0.2347	0.2340	0.2455	0.2532	0.2549	0.2710	0.2694	0.2694	0.2777	0.2797
Sheltered Workshop:										
Operating	0.0900	0.0900	0.0710	0.0750	0.0750	0.0840	0.0840	0.0840	0.0900	0.0900
Maplewood Library:										
Operating	0.4220	0.4220	0.3450	0.3450	0.3430	0.3840	0.3700	0.3700	0.4650	0.4770
Metro, Sewer District:										
Operating	0.0997	0.0997	0.1041	0.1078	0.1077	0.1170	0.1159	0.1159	0.0876	0.0879
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>7.5873</u>	<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>

Source: St. Louis County Assessor (rates stated per \$100 assessed valuation)

**CITY OF MAPLEWOOD, MISSOURI**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

<u>Property Taxpayer</u>	<u>2024</u>			<u>2015</u>		
	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	3.10 %	\$ 4,220,510	3	1.72
Autohaus	6,113,170	2	2.63	3,548,640	4	1.45 %
Sunquad LLLP	6,091,000	3	2.62	13,613,520	1	5.56
Wal-mart	5,214,300	4	2.24	5,600,930	2	2.29
Sunquad Limited Partnership	3,716,940	5	1.60			
Maplewood South Development	3,254,430	6	1.40	2,941,180	7	1.20
Sam's Club	3,086,270	7	1.33	3,112,610	6	1.27
Missouri American Water Co.	2,890,090	8	1.24			
Indigo Properties STL LLC	2,850,750	9	1.23			
Maplewood Outparcel Development	2,334,970	10	1.00	3,497,820	5	1.43
Sunnen Products Company	-			2,149,860	8	0.88
Summit Deer Creek	-			1,475,490	9	0.60
Sunco	-			611,630	10	0.25
Totals	<u>\$ 29,438,750</u>		<u>12.66 %</u>	<u>\$36,551,680</u>		<u>14.94 %</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
2024	\$3,113,873	\$3,011,547	96.71 %	\$ -	\$3,011,547	96.71 %
2023	2,611,194	2,545,889	90.13	28,250	2,574,139	98.58
2022	2,493,017	2,438,112	90.47	17,850	2,455,962	98.51
2021	2,462,085	2,219,155	95.71	224,965	2,444,120	99.27
2020	2,481,148	2,244,747	97.62	221,667	2,466,414	99.41
2019	2,119,836	2,028,948	97.34	83,081	2,112,029	99.63
2018	1,975,573	1,928,569	94.41	41,758	1,970,327	99.73
2017	1,907,817	1,857,007	96.42	46,002	1,903,009	99.75
2016	1,896,022	1,789,971	96.46	100,788	1,890,759	99.72
2015	1,444,723	1,393,045	95.09	46,415	1,439,460	99.64

**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)
2024	\$ 3,368,831	\$ 4,590,700	\$ 750,213	\$ -	\$ 8,709,744	2.68 %	\$ 517
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

**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	\$ 3,368,831	\$ 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>913,478</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>	-	-	-
Total net debt applicable to	2,455,353	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>26,361,530</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>\$23,906,177</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	90.69 %	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	\$ 52,720,215	56.31 %	\$ 29,686,753
St. Louis County	59,790,000	0.75	<u>448,425</u>
Subtotal Overlapping Debt			30,135,178
City of Maplewood direct debt			<u>8,655,213</u>
Total Direct and Overlapping Debt			<u><u>\$ 38,790,391</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**  
**PLEGDED REVENUE COVERAGE**  
**FOR THE LAST TEN FISCAL YEARS**

Tax Increment Revenue Bonds and Notes							
Fiscal Year	Revenue Sources				Debt Service		
	Property Tax	Sales Tax	Earnings on Investments	Total	Principal	Interest	Coverage
2023	\$ 999,801	\$ 2,031,247	\$ 108,702	\$ 3,139,750	\$ 1,905,000	\$ 354,938	1.39
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

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>
2024	7,969	\$ 324,728,657	\$ 41,315	1,385	1.4 %
2023	8,041	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

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>2024</u>			<u>2015</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>
Walmart	390	1	4.1	240	3	4.0
Sunnen Products Company	355	2	3.7 %	471	1	7.9 %
MRH School District	235	3	2.5	245	2	4.1
Bridges of Missouri	200	4	2.1			
Lowe's	155	5	1.6	82	7	1.4
Bridges Community Support Service	150	6	1.6			
Sam's Club	150	6	1.6	78	9	1.3
Care Fusion	150	6	1.6			
Casco	140	8	1.6			
Red Lobster	150	9	1.5			
CNB St. Louis Bank	139	10	1.5			
Cardinal V. Mueller				104	4	1.7
UHY LLC				95	5	1.6
Essex Manufacturing				91	6	1.5
City of Maplewood				79	8	1.3
Election Commissioners				74	10	1.2
<b>Total</b>	<b><u>2,214</u></b>			<b><u>1,559</u></b>		

**Source:** Employers

**CITY OF MAPLEWOOD, MISSOURI**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>2024</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>
<b>General Government:</b>										
City Manager	1	1	1	-	-	1	1	1	1	1
Administration	6	6	5	4	4	4	4	4	3	3
Community development	1	1	1	1	1	1	1	1	1	1
Municipal court	1	1	1	1	1	1	1	1	2	2
<b>Police:</b>										
Commissioned officers	33	33	32	32	34	34	30	30	31	31
Civilians	2	1	2	2	2	2	3	3	3	3
Fire Department	21	21	21	20	20	20	20	20	20	20
Public works	15	13	15	15	16	16	16	15	18	18
Parks & Recreation	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>80</b>	<b>77</b>	<b>78</b>	<b>75</b>	<b>78</b>	<b>79</b>	<b>76</b>	<b>75</b>	<b>79</b>	<b>79</b>

**Source:** The City of Maplewood Annual Budgets

**CITY OF MAPLEWOOD, MISSOURI**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Community Development:										
Permits Issued:										
Construction	901	279	368	345	377	531	445	420	402	819
Occupancy	709	769	749	874	723	1,091	955	984	1,071	1,024
Inspections Performed:										
Construction	1,024	1,067	1,169	967	1,100	1,140	1,055	1,033	785	719
Code Violations	4,573	4,260	3,436	3,316	3,837	731	3,866	3,896	104	4,151
Board of Adjustment Cases	4	5	13	17	7	10	12	7	9	5
Fire Department:										
Personnel	21	21	21	20	20	20	20	20	20	21
Number of fire calls	632	594	572	477	496	693	714	699	637	632
Number of ambulance calls	1,251	942	952	1,024	1,082	998	952	1,123	1,108	1,017
Number of fire safety inspections	1,078	1,134	539	1,148	56	1,198	1,135	1,180	1,036	1,068
Police:										
Personnel	35	35	35	34	34	35	34	34	31	34
Physical arrests - adult	723	567	560	434	1,557	1,493	1,541	1,451	1,626	1,714
Physical arrests - juvenile	-	-	-	13	-	-	5	4	58	39
Number of Traffic and Parking Ticket	1,263	1,568	1,278	987	5,022	2,988	4,881	4,134	5,508	6,991
Number of Traffic Accidents	253	211	242	258	488	302	282	256	682	259
Streets:										
Maintenance - Asphalt (Tons)	30	60	60	24	29	54	66	24	13	60
Maintenance - Concrete (Cu Yards)	65	54	53	8	17	39	53	20	29	166
Recreation:										
Number of Adult Programs Offered	58	41	46	8	43	196	40	103	45	229
Number of Children's Programs Offere	43	36	40	32	14	137	87	80	194	127
Number of Family Programs Offered	26	18	22	6	18	27	34	39	25	38

**Source:** Various city departments

**CITY OF MAPLEWOOD, MISSOURI**  
**CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM**  
**LAST TEN FISCAL YEARS**

<u>Function/Program</u>	<u>2024</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>
Community Development:											
Vehicles	-	-	-	-	-	-	1	1	1	1	1
Police:											
Stations	1	1	1	1	1	1	1	1	1	1	1
Vehicles	15	15	15	15	16	15	15	15	15	15	14
Public Works:											
Vehicles	23	23	23	23	21	20	17	17	17	15	15
Parks and Recreation:											
Acres of Parks	27	27	27	27	27	27	27	27	27	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	3	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

**City of Maplewood, Missouri**

**Governmental Audit Report**

**June 30, 2024**

## **TABLE OF CONTENTS**

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Schedule of Findings and Questioned Costs	3-4
Summary Schedule of Prior Audit Findings	4

📍 **Saint Louis, Missouri**  
6240 S. Lindbergh Blvd Ste 101  
Saint Louis, MO 63123

📞 (314) 845-7999  
📠 (314) 845-7770  
🌐 [www.fewcpas.com](http://www.fewcpas.com)



📍 **Columbia, Illinois**  
205 S. Main  
Columbia, IL 62236

📞 (618) 281-4999  
📠 (618) 281-9533  
🌐 [www.fewcpas.com](http://www.fewcpas.com)

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and City Council  
City of Maplewood, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City of Maplewood, Missouri, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise City of Maplewood, Missouri's basic financial statements, and have issued our report thereon dated December 19, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

### **Purpose of This Report**

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

*F.E.W. CPAs*

F.E.W. CPAs  
Saint Louis, Missouri  
December 19, 2024



**CITY OF MAPLEWOOD, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**Section II - Financial Statement Findings**

There are no reportable conditions to disclose.

**Section III - Federal Award Findings**

There are no federal award findings to disclose.

**CITY OF MAPLEWOOD, MISSOURI  
SCHEDULE OF RESOLUTION OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2024**

There were no prior year audit findings.

**BILL NO. 6266**

**ORDINANCE NO.**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, TO REZONE 2555 OAKLAND AVENUE FROM PA PUBLIC ACTIVITY DISTRICT TO SR SINGLE FAMILY RESIDENTIAL DISTRICT

WHEREAS, the Maplewood Richmond Heights School District submitted an application to the City of Maplewood requesting a change of zoning from PA Public Activity District to SR Single Family Residential District for 2555 Oakland Avenue; and

WHEREAS, the Plan & Zoning Commission unanimously recommended approval of the zoning request at its December 2, 2024, meeting; and

WHEREAS, the City Council of the City of Maplewood, Missouri, held a public hearing on this proposed rezoning at its December 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 the property at 2555 Oakland Avenue from PA Public Activity District to SR Single Family Residential District.

Section II. This Ordinance shall be in full force and effect fifteen (15) days after passage and approval.

Passed this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

**BILL NO. 6267**

**ORDINANCE NO.**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO EXECUTE AN INTEROPERABLE RADIO SYSTEM USER AGREEMENT WITH ST. LOUIS COUNTY

WHEREAS, St. Louis County Emergency Communications Commission (ECC) operates a county-wide emergency communications radio system; and

WHEREAS, the City of Maplewood desires to continue its participation in this unified countywide interoperable radio system to enhance emergency communications capabilities; and

WHEREAS, the agreement defines terms for system usage, radio ownership, maintenance responsibilities, and other operational requirements through December 31, 2034.

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 authorizes the City Manager to execute the User Agreement for St. Louis County Agencies Interoperable Radio System with St. Louis County.

Section II. This Ordinance shall be in full force and effect fifteen (15) days after passage and approval.

Passed this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

# Memorandum



**To:** Mayor and City Council  
**From:** Anthony Traxler, Assistant City Manager/Director of Public Works  
**Date:** January 7, 2025  
**Re:** Feasibility Study – City Hall Facilities

---

Attached is a resolution to authorize two task orders under a Master Services Agreement (MSA) with Navigate Building Solutions to conduct feasibility studies as part of the previously budgeted \$55,000 police facility needs assessment. The studies include master planning, programming, and needs assessment services to determine anticipated design and construction costs for police department facility expansion and renovation of administration and building department facilities.

This project was discussed during last year’s budget process and is necessary to address insufficiencies within the police department that will be identified in the department’s upcoming onsite CALEA accreditation review process, including the need for a sally port and booking area.

The proposed task orders outline specific scopes of work. Task Order 1 (\$9,900) will focus on the expansion of police department facilities and Task Order 2 (\$7,500) will analyze office space that will be vacated by police personnel for use by administration and building department staff.

The feasibility studies are anticipated to be completed in March 2025. The City Manager and Finance Director have begun exploring financing options with UMB, the city’s municipal advisor, to fund the potential capital expansion project. When completed, Navigate’s assessment will be paired with UMB’s financing scenarios to help Council evaluate options for project funding, design, and construction. Based on Navigate’s preliminary assessment, the project would take approximately 12 to 18 months to complete.

Navigate’s team has specific expertise in municipal facilities, and the firm has served as the owner’s representative (project manager) for recent police facility upgrades in Creve Coeur, Ballwin, Olivette, Rock Hill, and several other municipalities throughout Missouri. Navigate was awarded The Interlocal Purchasing System (TIPS) national cooperative bid for these services, which represents reasonable reduced rates for municipalities.

Funds for Task Order 1 will come from the Prop P sales tax fund and for Task Order 2 from the Capital Improvement fund. If you have any questions, comments, or concerns regarding this matter, please contact me or City Manager Withycombe.



## **ON-CALL OWNER REPRESENTATIVE - MASTER AGREEMENT**

**DATE: November 25, 2024**

**OWNER:**

**City of Maplewood, MO  
7601 Manchester Road  
Maplewood, MO 63143**

**OWNER REPRESENTATIVE (hereinafter NAVIGATE):**

**NAVIGATE Building Solutions, LLC  
8419 Manchester Road  
St. Louis, MO 63144**

**Cooperative Purchasing Agreement:**

The Interlocal Purchasing Systems (TIPS): NAVIGATE Vendor #8613, Contract #2301041 (STL)

**PROJECT(s) (hereinafter Project)**

As defined by each Task Order – See Exhibit A

**SCHEDULE:**

This master agreement is in effect from November 25, 2024 – November 25, 2029 and may be extended by written authorization of the Owner.

The schedule for services shall be defined by each Task Order.

**SCOPE OF OWNER REPRESENTATIVE'S SERVICES:**

For each Task Order NAVIGATE shall, in general, have primary management responsibility for the Project and shall coordinate all Project matters. As such, NAVIGATE shall serve as the Owner's Principal point of contract and liaison between the Architect, Engineers, Contractors and other consultants/vendors throughout each Project. NAVIGATE shall advocate for the Owner's interests of quality, timely and cost-sensitive design and construction while maintaining professional relationships with contractors.

NAVIGATE shall perform those specific services as defined by Task Order which may include some or all services identified on Exhibit B – Scope of Services.

**OWNER'S RESPONSIBILITIES**

The Owner shall identify a single representative authorized to act on the Owner's behalf with respect to the Project.

NAVIGATE is not a licensed design professional, attorney, insurance agent or construction contractor. As such, the Owner shall retain all professional design consultants, legal support and construction contractors required for the Project(s). In the role of Owner Representative, NAVIGATE does not assume any responsibility for design errors/omissions, preliminary project estimates or work performed by the design professionals, legal support and/or contractors contracted by the Owner.

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.

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.

When NAVIGATE is requested to perform construction phase services, any construction contracts issued by the Owner (after the date of the Task Order authorizing such services) for the Project identified in the Task Order shall include: 1) an indemnity provision in favor of and protecting the Owner and NAVIGATE; 2) a provision requiring that the Owner and NAVIGATE be named as additional insured on the general liability, auto liability, pollution liability and excess liability insurance policies carried by the Contractors.

NAVIGATE makes no representations, warranties or promises of any kind with regard to whether or not the Project is eligible for receipt of incentives, grants, reimbursements or any other kind of monetary relief or assistance from any federal, state, local or other governmental agency. NAVIGATE shall be paid for its services regardless of whether the Owner receives any such assistance from governmental agencies.

#### **CLAIMS AND DISPUTES**

NAVIGATE shall indemnify, defend and hold harmless the Owner, together with its elected officials, employees, agents, architects and engineers, 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 NAVIGATE, or of anyone acting under its direction or control or on its behalf in connection with or incidents to the performance of the Contract. Owner shall indemnify, defend and hold NAVIGATE harmless from and against any and all costs, damages and expenses (including attorney fees) that are incurred by NAVIGATE as a result of, or in connection with or relating to Owner's negligence or breach of any provision of this Agreement. NAVIGATE and Owner indemnity and hold harmless obligations shall apply to the fullest extent permitted by law.

NAVIGATE 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.

The Owner and NAVIGATE 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 the Agreement. A request for mediation shall be made in writing, delivered to the other party to the 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.

The parties shall share the mediator's fee and any filing fees equally. The mediation shall be held in the county 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. If the parties do not resolve a dispute through mediation, they shall litigate the dispute unless otherwise mutually agreed.

Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither party's individual employees, principals, officers, directors or members shall be subject to personal liability or damages arising out of or connect in any way to a Task Order / Project associated with this Agreement.

Notwithstanding any other provision of this Agreement, Owner agrees that, to the fullest extent permitted by law, NAVIGATE's total liability to the Owner for any and all injuries, claims, losses, expenses, damages, or claims expenses of any kind arising from any services provided by or through NAVIGATE under this Agreement, shall not exceed the amount of NAVIGATE's Insurance Limits stated below. This limitation of liability shall apply to all phases of NAVIGATE services performed in connection with a Task

Order / Project associated with f this Agreement, whether subsequent to or prior to the execution of this Agreement.

### **INSURANCE**

NAVIGATE shall provide insurance with the coverage stated below.

- a. Commercial General Liability Insurance: \$1,000,000 for all claims arising out of a single accident or occurrence and \$1,000,000 for anyone person in a single accident or occurrence.
- b. Workers compensation Insurance: Per State Statutory Requirements
- c. Automobile Liability Insurance: \$1,000,000 for all claims arising out of a single accident or occurrence and \$1,000,000 for anyone person in a single accident or occurrence.
- d. Professional Liability Insurance: \$3,000,000 for each claim.
- e. Umbrella Liability Insurance: \$3,000,000 for each occurrence and aggregate.

### **TERMINATION OR SUSPENSION**

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

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

The Owner may terminate this Agreement, for any reason, upon not less than 60 days' written notice to NAVIGATE. In the event of termination, NAVIGATE shall be compensated for services performed prior to termination plus the cost of all staff assigned to your Project during the sixty-day notice period to cover re assignment costs.

### **EMPLOYMENT PROVISION**

In the event that a NAVIGATE employee is solicited to work in a position as an employee of the Owner, and in the event that the NAVIGATE employee accepts the position of employment with the Owner, the following conditions will apply:

1. NAVIGATE will require a four-week notice period subsequent to the employee's written notice to NAVIGATE, and
2. The Owner will be required to pay an employment and restaffing fee of \$90,000 for the employee to NAVIGATE upon receipt of this notice.

If a former NAVIGATE employee shall be hired as an employee within 90 days of leaving NAVIGATE, there shall be a presumption that NAVIGATE employee was solicited to work as an employee of the Owner and the above fees shall be payable to NAVIGATE.

### **MISCELLANEOUS PROVISIONS**

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 NAVIGATE.



Unless otherwise required in this Agreement, NAVIGATE 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.

NAVIGATE shall from time to time provide estimates of the Project costs. Any such estimate shall be viewed as a projected cost and not a guaranteed cost.

NAVIGATE shall have the right to include photographic or artistic representations of the design of the Project among NAVIGATE's promotional and professional materials.

NAVIGATE shall not be responsible for the construction means, methods, techniques, sequences or procedures of the contractors, subcontractors or anyone else working on the Project. Other than for NAVIGATE's own employees, NAVIGATE shall not be responsible for construction jobsite safety and health and is not administering, monitoring or enforcing any safety programs for the Project.

Any disputes between parties shall be governed by Missouri Law.

**COMPENSATION**

NAVIGATE shall be compensated the fixed fee amount as defined by Task Order.

**Payments to NAVIGATE**

Payments for services shall be made monthly in accordance with the percentage of work completed for each Phase and/or for time incurred. Payments are due and payable upon presentation of NAVIGATE's invoice. Amounts unpaid thirty (30) days after the invoice date shall bear interest at the legal rate prevailing from time to time in the State of Missouri.

The Owner shall not withhold amounts from NAVIGATE's compensation to impose a penalty or liquidated damages on NAVIGATE.

**SCOPE OF THE AGREEMENT**


This Agreement represents the entire and integrated agreement between the Owner and NAVIGATE 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 NAVIGATE.

This Agreement is comprised of the following documents listed below:

- 1. Exhibit A – Scope of Services

  
\_\_\_\_\_  
Signature  
11/25/24  
\_\_\_\_\_  
Date  
Craig Schluter

Member  
NAVIGATE Building Solutions, LLC.

  
\_\_\_\_\_  
Signature  
11/27/24  
\_\_\_\_\_  
Date  
Name Amber Withycombe  
Title City Manager  
City of Maplewood, MO

**Owner Representation / Construction Management / Project Management**

**PRE DESIGN SERVICES**

Project Program, Feasibility, Need Assessment Review  
 Control Budget / Schedule Development  
 Site Evaluation / Selection / Acquisition Support  
 Consultant Procurement (RFQ, RFP, Contract Development)  
 Community Engagement - Supporting Role  
 Alternative Approach Consultation  
     Design Build  
     CM@Risk  
     Performance Contracting

**DESIGN PHASE SERVICES**

Coordinate All Project Matters  
 Provide and Maintain Organized Filing System  
 Schedule, Attend, Record Project Meetings  
 Prepare and Monitor Comprehensive Master Schedule  
 Prepare General Contractor Grade Detailed Estimates  
 Prepare and Monitor Total Program Budget  
 Coordinate with Governmental Agencies and Utilities  
 Assist in Obtaining Building Permits and Special Permits  
 Provide Constructability Input to Design  
 Provide VE Opportunities to Design  
 Review Consultant and Contractor VE Opportunities to Design  
 Coordinate the Contracting of any Required Owner Direct Vendors  
 Provide Input Regarding Material/Vendor Availability  
 Coordinate Furniture Design/Procurement  
 Coordinate Audio Visual and Security Design/Procurement  
 Coordinate IT and Phone Design/Procurement  
 Provide preliminary Site Logistic Plans  
 Review/Approve AE & CM Pay Requests  
 Assist with the development Division 1 Documents  
 Prepare Cash Flow Projections for Financing  
 Prepare Strategy for Unit and Alt. Upgrades  
 Prepare Contingency Strategies for Risk Management  
 Establish Construction Phase Communication Protocol  
     Submittal Reviews  
     Testing & Inspections  
     Change Management  
     Quality Assurance & Safety  
     Document Control  
 Review and Assist with Labor Strategies  
 Review and Assist with Inclusion (MBE) Strategies  
 Review and Assist with LEED Certification Process  
 Review and Assist with Project Advertisement's for Bid  
 Conduct Bidder Marketing and Project Awareness Initiatives  
 Facilitate Pre Bid Meetings  
 Coordinate Bidder Requests for Information  
 Facilitate Bid Receipt and Documentation  
 Analyze Bid Results and Second Tier Contracts  
 Analyze Bonding Strategies Flush Out Hidden Owner Cost/Risks  
 Analyze Insurance Strategies and Flush Out Hidden Owner Costs/Risks  
 Analyze/Negotiate Final Contract Values, Inclusions and Exclusions  
 Coordinate Permit Receipt and Contractor Mobilization

**CONSTRUCTION PHASE SERVICES**

Maintain Owner's Project Files  
 Provide Site Observation and Prepare Site Observation Reports  
 Have the Ability to Directly Manage Contractors in Lieu of a GC  
 Receive and Process RFI's  
 Assist with the development of Solutions for RFI's  
 Coordinate Document Interpretation  
 Coordinate Technical Design Problems/Omissions  
 Coordinate Shop Drawing Review & Approval  
 Issue Design Change Directives  
 Administer Change Request Program  
 Analyze CO Scope/Price from Contractor  
 Monitor Contractor's QA/QC Program  
 Monitor Contractor's Schedule Submittals  
 Review Regulatory Compliance (Building Permit Issues)  
 Monitor Contractor's Labor Relations Program  
 Review/Approve Contactor's Payment Applications:  
     Review Progress Update  
     Review Direct payments  
     Review Certified Payrolls/Lien Waivers  
     Review Submittal Logs  
 Prepare Monthly Report  
 Document Field Activities via Progress Photos  
 Manage Regular Budget Updates  
 Manage Regular Schedule Updates  
 Issue Notice of Non-Conformance  
 Coordinate and Administer Weekly Project Meetings  
 Monitor Testing & Inspection Activities  
 Coordinate & Administer CM/A-E/ Owner Meeting  
 Monitor Utility Tie-Ins and Relocations  
 Review Contractor Daily Reports  
 Coordinate Technical Submittal Process  
 Prepare Substantial Completion Punch Lists  
 Prepare Walk-Through and Final Punch Lists  
 Monitor Final Punch List work  
 Review Final Completion Submittals:  
     Record Drawings from the Field  
     Reproducible of Record Drawings  
     Equipment Data & Maintenance Manuals  
     Consent of Surety  
     Final Lien Waivers and Releases  
     Guarantees, Warranties and Affidavits

**MOVE-IN / START-UP PHASE SERVICES**

Coordinate Furniture, Fixture & Equipment Items (FF&E)  
 Schedule FF&E Deliveries & Coordinate Installation  
 Prepare Move-In Schedule & Coordinate Activities  
 Coordinate Testing & Systems Startup  
 Manage Master Key System  
 Coordinate Contract Close-Out w/ Contractor  
 Coordinate Contract Close-Out with Design Professionals  
 Coordinate Building Operator Training



**TASK ORDER NUMBER 1 (TO 1)**

**OWNER REPRESENTATIVE, ON-CALL MASTER SERVICES AGREEMENT**

**DATE: November 25, 2024**

**Cooperative Purchasing Agreement:  
The Interlocal Purchasing Systems (TIPS): NAVIGATE Vendor #8613, Contract #2301041 (STL)**

**MASTER AGREEMENT:** Owner Representative, On-Call Master Services Agreement made between the City of Maplewood and Navigate Building Solutions, LLC dated November 25, 2024.

**A. PROJECTS:**

- 1. Needs Assessment

**B. SCHEDULES:**

- 1. November 25, 2024 – February 28, 2024

**C. SCOPE OF WORK:**

- 1.1 Perform a kick-off meeting with staff to understand goals/ expectations.
- 1.2 Walk the current police building and site.
- 1.3 Review preliminary information from staff in preparation for end user meetings.
- 1.4 Meet with the Chief of Police and City Administrator/ Assistant City Administrator to document needs.
- 1.5 Generate a project scope of work.
- 1.6 Generate a cost opinion and total program budget based on the scope of work.
- 1.7 Generate a schedule and phasing plan to implement the scope of work.
- 1.8 Present the project to the board.

**D. EXCLUSIONS**

- a. Code analysis
- b. ADA accessibility study
- c. Renderings
- d. Floor plans

**E. ADDITIONAL SERVICES**

- 1. Additional Services shall be required for:
  - 1.1 Additional estimates in excess of those defined in Article C.1.6.
  - 1.2 Extended project durations beyond those set forth in Article B.

**F. COMPENSATION**

- 1. For Basic Services Defined in Article C: NAVIGATE shall be paid a Fee of \$9,900.
- 2. For Additional Services: NAVIGATE shall provide and be paid for additional services only if authorized in writing by the Owner. Any additional service request shall include a mutually agreed upon staffing and compensation plan.

**G. PAYMENTS:**

- 1. NAVIGATE shall be paid in monthly installments based upon a Payment Schedule preapproved by the Owner prior to the first invoice. This schedule may be adjusted from time to time based upon mutual agreement and Owner approval.

\_\_\_\_\_  
Craig Schluter

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



**TASK ORDER NUMBER 2 (TO 2)**

**OWNER REPRESENTATIVE, ON-CALL MASTER SERVICES AGREEMENT**

**DATE:** January 6, 2025

**Cooperative Purchasing Agreement:  
The Interlocal Purchasing Systems (TIPS): NAVIGATE Vendor #8613, Contract #2301041 (STL)**

**MASTER AGREEMENT:** Owner Representative, On-Call Master Services Agreement made between the City of Maplewood and Navigate Building Solutions, LLC dated November 25, 2024.

**A. PROJECTS:**

Needs Assessment

**B. SCHEDULES:**

January 6, 2025 – February 28, 2025

**C. SCOPE OF WORK:**

- 1.1 Perform a kick-off meeting with staff to understand goals/ expectations.
- 1.2 Walk the current administration building and site.
- 1.3 Review preliminary information from staff in preparation for end user meetings.
- 1.4 Meet with the City Administrator/ Assistant City Administrator to document needs.
- 1.5 Generate a project scope of work.
- 1.6 Generate a cost opinion and total program budget based on the scope of work.
- 1.7 Generate a schedule and phasing plan to implement the scope of work.
- 1.8 Present the project to the board.

**D. EXCLUSIONS**

- a. Code analysis
- b. ADA accessibility study
- c. Renderings
- d. Floor plans

**E. ADDITIONAL SERVICES**

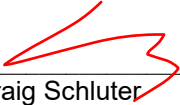
- 1. Additional Services shall be required for:
  - 1.1 Additional estimates in excess of those defined in Article C.1.6.
  - 1.2 Extended project durations beyond those set forth in Article B.

**F. COMPENSATION**

- 1. For Basic Services Defined in Article C: NAVIGATE shall be paid a Fee of \$7,500.
- 2. For Additional Services: NAVIGATE shall provide and be paid for additional services only if authorized in writing by the Owner. Any additional service request shall include a mutually agreed upon staffing and compensation plan.

**G. PAYMENTS:**

- 1. NAVIGATE shall be paid in monthly installments based upon a Payment Schedule preapproved by the Owner prior to the first invoice. This schedule may be adjusted from time to time based upon mutual agreement and Owner approval.


1/6/25

---

Craig Schluter Date Date

Member  
NAVIGATE Building Solutions, LLC.

Title: \_\_\_\_\_  
City of Maplewood

**RESOLUTION**

**R25-1**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO EXECUTE TWO TASK ORDERS TOTALING SEVENTEEN THOUSAND FOUR HUNDRED DOLLARS (\$17,400) UNDER A MASTER SERVICES AGREEMENT WITH NAVIGATE BUILDING SOLUTIONS FOR FACILITY FEASIBILITY STUDIES

WHEREAS, the existing police department facilities are inadequate and lack essential components including a sally port and booking area; and

WHEREAS, it is anticipated that the Commission on Accreditation for Law Enforcement Agencies (CALEA) will identify insufficiencies with the existing police department facilities during its 2025 accreditation review process; and

WHEREAS, the city sought feasibility study services to determine the cost of expanding the existing police facility (Task Order 1) and to renovate administration and building department facilities (Task Order 2); and

WHEREAS, Navigate Building Solutions was awarded The Interlocal Purchasing System (TIPS) cooperative bid for reduced rates for municipalities nationwide.

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

The City Manager is hereby authorized to execute Task Order 1 in the amount of nine thousand nine hundred dollars (\$9,900) for a police facility feasibility study and Task Order 2 in the amount of seven thousand five hundred dollars (\$7,500) for an administration and building department facility feasibility study, for a total amount not to exceed seventeen thousand four hundred dollars (\$17,400), under the Master Services Agreement with Navigate Building Solutions dated November 25, 2024.

Passed this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

# Memorandum



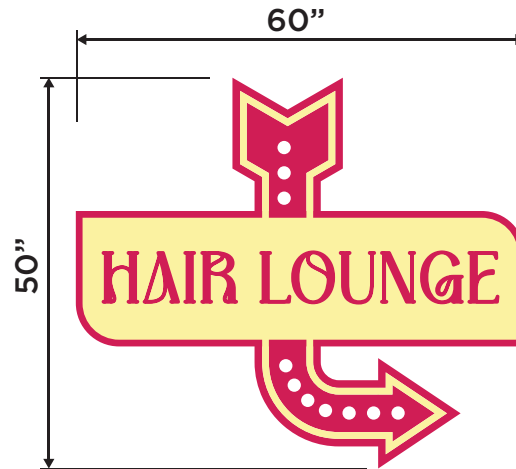
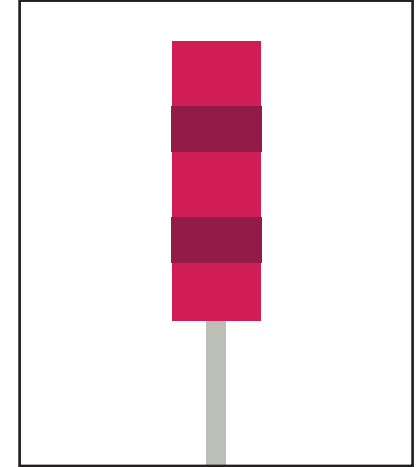
**To:** Amber Withycombe, City Manager  
**From:** Brian M. Herr, Building Official/Fire Marshal  
**Date:** January 10, 2025  
**Re:** **Petal Hair Lounge Pole Sign**

---

The Design Review Board met on December 12, 2024, and reviewed and approved a submittal to modify an existing light pole to support a sign. Petal Hair Lounge is located at 2814 S. Big Bend Boulevard. The proposed sign will be illuminated with a yellow acrylic sign face with red lettering mounted to an existing light pole. The proposed sign will be no higher than the building at 14'-2" to the top of the 20.8-square-foot illuminated sign cabinet. The proposed pole sign complies with the Maplewood sign code requirements.

POLE SIGN: 50x60=3,000/144=20.8

Side View



2814 S Big Bend Blvd, Maplewood, MO

SALES PERSON: Vincent Bezzole  
PROOF DATE: 9/18/2024

DESIGNER: MATT WIESE

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

★ NOTE: APPROVAL IS NEEDED BEFORE PRODUCTION / FABRICATION CAN BEGIN. ★

COLORS OF PRINTED PROOF AND ELECTRONIC PROOF MAY VARY FROM ACTUAL COLORS OF COMPLETED SIGNS.

- APPROVED AS IS
- APPROVED WITH NOTED CHANGES
- REVISE AND RESUBMIT



175 Chesterfield Industrial Boulevard  
Chesterfield, MO 63005 · 636-536-0400  
www.landmarksignusa.com  
info@landmarksignusa.com

CLIENT: Petal Hair Lounge  
CONTACT: Selia Tockman  
sesetockmanhnmua@gmail.com

DESCRIPTION OF WORK: Routed/Backed Thru Cabinet  
0.125 Aluminum Construction White Returns  
Existing Pole - Saddle Mount to 4" Round Pole

**RESOLUTION**

**R25-2**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, GRANTING A POLE SIGN FOR PETAL HAIR LOUNGE AT 2814 S. BIG BEND BOULEVARD

WHEREAS, Petal Hair Lounge desires to erect a pole sign on an existing light pole at 2814 S. Big Bend Boulevard; and

WHEREAS, the Design and Review Board recommended approval of the proposed pole sign design and determined the pole sign meets the requirements of Section 6-76 (a) (10) of the City Code at their December 12, 2024 meeting; and

WHEREAS, Section 6-49 (b) (2) of the City Code provides that the City Council can approve pole signs; and

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

The City Council hereby approves the Petal Hair Lounge pole sign request at 2814 S. Big Bend Boulevard.

Passed this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

# Memorandum



**To:** Mayor and City Council  
**From:** Tiffany Hyde, Resource Development & Public Engagement Manager  
**Date:** January 10, 2025  
**Re:** **2025 Deer Creek Field Flood Restoration Project - Bid Award Recommendation**

---

On November 5th, 2024, flash flooding caused significant damage to the field at Deer Creek Park. To expedite repairs and minimize disruption to field usage and rentals, staff issued a request for bids (RFB) for restoration services. The project was advertised in the *St. Louis Countian* on December 9, 2024.

The scope of work includes:

- Skinning the infield
- Removing and replacing clay field soil and conditioner
- Removing and replacing a small backstop with a portable unit
- Repairing two existing backstops
- Repairing ornamental fencing along the bike trail

Two (2) bids were received and publicly opened on January 8, 2025:

<u>Company</u>	<u>Bid Amount</u>
Munie Greencare Professionals	\$126,843
Saline Creek Grading LLC	\$ 95,578

Staff contacted references provided by the low bidder, Saline Creek Grading LLC, and received positive feedback regarding their work quality and reliability. Based on their competitive bid and favorable references, staff recommends awarding the contract to Saline Creek Grading LLC in the amount of \$95,578.

Funding for this project will come from the Parks Capital budget.

While flood damage occurred throughout St. Louis County on November 5th, the St. Louis County Office of Emergency Management reported that total damages fell below \$4 million, the minimum threshold required for municipalities to qualify for state and federal disaster assistance. As a result, the City will need to fund these repairs through its own resources.

Because Deer Creek Park is in a flood plain, it is considered a high-hazard zone by the City's insurer. The City's deductible for high-hazard zones is \$500,000.

Please contact me at 314-646-3640 with any questions or concerns.

**RESOLUTION**

**R25-3**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO ACCEPT THE BID FROM SALINE CREEK GRADING LLC FOR THE 2025 DEER CREEK PARK FIELD FLOOD RESTORATION PROJECT IN THE AMOUNT OF NINETY-FIVE THOUSAND FIVE HUNDRED SEVENTY-EIGHT DOLLARS (\$95,578).

WHEREAS, the field at Deer Creek Park sustained significant damage due to flash flooding on November 5th, 2024; and

WHEREAS, the City prepared and advertised a Request for Bid in the St. Louis Countian on December 9, 2024, for the restoration of the field; and

WHEREAS, bids were publicly opened on January 8, 2025, and two (2) responsive bids were received; and

WHEREAS, Saline Creek Grading LLC submitted the lowest bid of \$95,578 and references provided confirmed their capability to perform the required work; and

WHEREAS, the scope of work includes skinning the infield, replacing clay field soil and conditioner, replacing a backstop, repairing two additional backstops, and repairing ornamental fencing along the bike trail; and

WHEREAS, timely restoration of the field is necessary to minimize disruption to public use.

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

The City Manager is hereby authorized to accept the bid of Saline Creek Grading LLC in the amount of ninety-five thousand five hundred seventy-eight dollars (\$95,578) for the 2025 Deer Creek Park Field Flood Restoration project.

Passed this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Passed this 14th day of January, 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

# Memorandum



**To:** Mayor and City Council  
**From:** Anthony Traxler, Assistant City Manager/Director of Public Works  
**Date:** January 10, 2025  
**Re:** **Approval of a Cooperation Agreement for the Construction, Operation and Maintenance of the Great Rivers Greenway Pedestrian Trail – Big Bend Boulevard to Canterbury Avenue**

---

Attached is an ordinance to approve a Cooperation Agreement for the Construction, Operation and Maintenance of the GRG pedestrian trail within the city limits from Big Bend Boulevard to Canterbury Avenue. This agreement is substantially similar to our existing Operation and Maintenance Agreement for the existing portion of the GRG trail from Deer Creek Park to Big Bend Boulevard. Construction of the new trail, along with the Greenwood Boulevard roadway reconstruction project, is anticipated to start early this summer and be completed by October 2025.

The attached cooperation agreement indicates two revisions on page 2 that are currently under review by GRG’s attorney. Their addition does not substantially alter the agreement but provides requested clarification.

Please review the attached ordinance and agreement and do not hesitate to contact me at 314-646-3635 if you have any questions, comments or concerns on this matter.

**COOPERATION AGREEMENT**  
**FOR THE**  
**CONSTRUCTION, OPERATION AND MAINTENANCE**  
**OF THE DEER CREEK GREENWAY: DEER CREEK TO FRANCIS SLAY PARK**

THIS COOPERATION AGREEMENT is made and entered into this \_\_\_ day of \_\_\_\_\_, 20\_\_ by and between the **METROPOLITAN PARK AND RECREATION DISTRICT, d/b/a THE GREAT RIVERS GREENWAY DISTRICT** (hereinafter “**DISTRICT**”) and **CITY OF MAPLEWOOD** (hereinafter the “**CITY**”).

**WHEREAS**, the **DISTRICT** is engaged in developing and constructing a series of parks, trails and greenways in the City of St. Louis, St. Louis County and St. Charles County, Missouri; and

**WHEREAS**, Sections 70.210 and 70.220 RSMo., as amended, authorize municipalities and political subdivisions to contract and cooperate with other municipalities and political subdivisions for the planning, development, construction, acquisition or operation of any public improvement or facility; and

**WHEREAS**, Section 67.1742(2) RSMo. provides that a metropolitan park and recreation district shall have the power to “Contract with public and private entities or individuals both within and without the state ... in furtherance of any of the purposes of the district;” and

**WHEREAS**, Ordinance Number \_\_\_\_\_ authorizes the **CITY** to enter into this **COOPERATION AGREEMENT** with the **DISTRICT**; and

**WHEREAS**, the **DISTRICT** and the **CITY** wish to enter into an agreement by which (i) the **DISTRICT** will, at its own expense, construct a trail, trail facilities, and improvements on land owned or under the control of the **DISTRICT** and (ii) the **CITY** shall, at its own expense, construct the trail, trail facilities, and improvements on the land owned or under control of the **CITY**; and,

**WHEREAS**, once such construction is substantially completed, the **CITY** will take ownership of and be responsible for ordinary operations and maintenance of the entire **GREENWAY** (defined hereinafter) during the term of this **COOPERATION AGREEMENT**.  
*on the land owned or under control of the CITY*

**NOW, THEREFORE**, in consideration of the foregoing and the following mutual covenants, terms and conditions, the **DISTRICT** and the **CITY** agree as follows:

1. **Purpose.** This **COOPERATION AGREEMENT** is entered into by the parties for the construction, operation, maintenance and transfer of ownership of the Deer Creek Greenway; Oxford Bend Park to Francis Slay Park (the **"GREENWAY"**), as more fully described in Exhibit A, attached hereto and incorporated herein.  
*on the land owned or under control of the CITY*
2. **Representations of the DISTRICT.** The **DISTRICT** represents, warrants and covenants to the **CITY** as follows:
  - a. The **DISTRICT** is a political subdivision duly created and existing under and pursuant to the laws of the State of Missouri.
  - b. The **DISTRICT** has full power and authority to enter into this **COOPERATION AGREEMENT** and to carry out its obligations hereunder, and by proper action has duly authorized the execution and delivery of this **COOPERATION AGREEMENT** by its duly authorized officers.

- c. Neither the execution and delivery of this **COOPERATION AGREEMENT**, nor the fulfillment of or compliance with the terms and conditions hereof, conflicts with or results in a breach of the terms, conditions or provisions of any restriction or any agreement or instrument to which the **DISTRICT** is now a party or by which the **DISTRICT** is bound.
3. **Representations of the CITY.** The **CITY** represents, warrants and covenants to the **DISTRICT** as follows:
- a. The **CITY** is a constitutionally-created City of the State of Missouri.
  - b. The **CITY** has power to enter into this **COOPERATION AGREEMENT** and by proper action has duly authorized the execution and delivery of this **COOPERATION AGREEMENT** by its duly authorized officers.
  - c. The execution and delivery of this **COOPERATION AGREEMENT** will not conflict with or constitute a breach of or default under the laws applicable to the **CITY**, its ordinances or any bond, debenture, note or other evidence of indebtedness of the **CITY** or any contract, agreement or lease to which the **CITY** is a party or by which it is bound.
4. **JOINT OBLIGATIONS.** The **CITY** and the **DISTRICT** shall work together to provide or facilitate training related to the **GREENWAY** operations and maintenance for designers, staff, partners and volunteers.
5. **DISTRICT OBLIGATIONS.**
- a. The **DISTRICT** agrees to plan, engineer and construct the **GREENWAY**, which is more fully described in Exhibit A. Notwithstanding anything stated herein to the contrary, the **DISTRICT** shall not construct the **GREENWAY** on the **CITY GREENWAY PORTION** (defined hereinafter) being completed

by **CITY**. The **DISTRICT** shall require any contractor or subcontractors hired to construct improvements on the **GREENWAY** to satisfy the requirements of Section 107.170, RSMo. 1986, by furnishing to **CITY** a bond with good and sufficient sureties, in an amount fixed by **CITY**, and such bond shall be conditioned for the payment of any and all materials, equipment and tools used in connection with the construction of such improvements, and all insurance premiums, both for compensation and for all other kinds of insurance on said work, and for all labor performed in such work whether by subcontractor or otherwise. In addition, the **DISTRICT** will adhere to the requirements of Section 290.220 *et seq.* RSMo., concerning the payment of prevailing wage on public works projects. The **CITY** will have the opportunity to participate in the planning, design and construction phases of the **GREENWAY** and shall have the right to approve or reasonably modify the plans prior to commencement of construction.

- b. The **DISTRICT** will maintain Workers' Compensation and appropriate employer's liability insurance covering any of its own employees engaged in activities relating to the **GREENWAY**.
- c. The parties will require that any outside contractor, equipment provider or other third party with which it enters into any agreements under this **COOPERATION AGREEMENT**, to provide it with a certificate of insurance demonstrating insurance coverage in connection with the activities to be performed by such contractor in connection with the **GREENWAY**, for personal and property liability, medical benefits, as well as general liability insurance.

- d. The **DISTRICT** shall provide all signage in the **GREENWAY** area during construction. Any additional future signage within the **GREENWAY** area shall be approved by the **DISTRICT**. The **DISTRICT** will be responsible for ongoing maintenance and replacement of **GREENWAY** branded wayfinding and interpretive signage. All regulatory signage (i.e., stop signs, yield signs, parking signs, etc.) are the responsibility of the **CITY**.
- e. After the **GREENWAY** construction is substantially completed, the **DISTRICT** will notify the **CITY** of the transfer of ownership and their obligation to begin operation and maintenance of the **GREENWAY**. The **DISTRICT** shall issue a Certificate of Substantial Completion, in the form attached hereto as Exhibit B and incorporated herein, to the **CITY**. The form shall be signed by the **DISTRICT** and the **CITY** representative. The Certificate shall represent all signing parties' determination that the **GREENWAY** substantially conforms to the terms of this **COOPERATION AGREEMENT**.
- f. After the **GREENWAY** construction is substantially completed, the **DISTRICT** will notify the **CITY**, in writing, of their obligation to begin operation and maintenance of the **GREENWAY**.

## 6. CITY OBLIGATIONS.

- a. The **CITY** agrees to construct that portion of the **GREENWAY** along that certain property owned by the City along Greenwood Boulevard, which is depicted in Exhibit C attached hereto (the "**CITY GREENWAY PORTION**") in accordance with the plans and designs of the **DISTRICT**.

- b. The **CITY** will have the opportunity to participate in the planning and design phases of the **GREENWAY** and shall have the right to approve or reasonably modify the plans prior to commencement of construction.
- c. The parties will require that any outside contractor, equipment provider or other third party with which it enters into any agreements under this **COOPERATION AGREEMENT**, to provide it with a certificate of insurance demonstrating insurance coverage in connection with the activities to be performed by such contractor in connection with the **GREENWAY**, for personal and property liability, medical benefits, as well as general liability insurance.
- d. After the construction of the **CITY GREENWAY PORTION** is substantially completed, the **CITY** will notify the **DISTRICT**. The **CITY** shall issue a Certificate of Substantial Completion, in the form attached hereto as Exhibit B and incorporated herein, to the **DISTRICT**. The form shall be signed by the **DISTRICT** and the **CITY** representative. The Certificate shall represent all signing parties' determination that the **CITY GREENWAY PORTION** substantially conforms to the terms of this **COOPERATION AGREEMENT**.

7. **EASEMENTS.**

- a. The **CITY**, as owner of certain property depicted on Exhibit A (the "**CITY PROPERTY**"), hereby grants to the **DISTRICT**, and its successors and assigns, a perpetual, non-exclusive easement on, over, under, and across, any and all land located within the **CITY PROPERTY** (the "**CITY EASEMENT AREA**"), for the purposes of the planning, engineering, constructing, and altering of the **GREENWAY** as contemplated by this

**COOPERATION AGREEMENT** (the "**CITY EASEMENT**"). The **CITY EASEMENT** shall be in effect and enforceable during the term of this **COOPERATION AGREEMENT**, including any extension hereof. Subject to the terms of this **COOPERATION AGREEMENT**, there is included in this grant of the **CITY EASEMENT** the right of the **DISTRICT**, at any time upon mutual agreement between the **CITY** and the **DISTRICT** and from time to time, to install, place, or construct upon the **CITY EASEMENT AREA** any personal property, asset, or improvement owned by the **DISTRICT** and to be used in connection with the **GREENWAY**.

- b. The **CITY** and the **DISTRICT** acknowledge and agree that the **DISTRICT EASEMENT** shall run with the land and shall be binding upon the **CITY'S** successors and assigns.

8. **CITY OBLIGATIONS; TERM AND RENEWAL.**

- a. After acceptance of the Certificate of Substantial Completion by the **CITY**, the **CITY** will assume ownership and administrative responsibility for operation and maintenance of the **GREENWAY** to allow safe and convenient public access, enjoyment and use (the "**GREENWAY**").
- b. By executing this **COOPERATION AGREEMENT**, the **CITY** approves the project concept and agrees to accept ownership and maintenance of the **GREENWAY**, as indicated in Exhibit A. Within thirty (30) days after the date of this **COOPERATION AGREEMENT**, the **CITY** will designate, through the Director of Parks and Recreation in writing, an individual with final authority to make all approvals described in this paragraph. After acceptance by the **CITY**, the **CITY** will assume ownership and administrative responsibility for

ordinary operation and maintenance of the **GREENWAY** to allow safe and convenient public access, enjoyment and use.

- c. The **CITY** will have full control regarding hours of usage, closing the **GREENWAY** for maintenance or other activities and use of the **GREENWAY** for special events. If the **CITY** wishes to change any of the operational hours or other guidelines, they must do so in partnership with the **DISTRICT** and give at least thirty (30) days written notice, so the **DISTRICT** can modify messaging appropriately. The **CITY** shall notify the **DISTRICT**, as soon as reasonably possible, when the **GREENWAY** is closed for any reason including maintenance, hazardous conditions or special events.
- d. The **CITY** shall be responsible for routine, non-routine maintenance, inspections (including reporting) and notifications as listed in detail here and outlined in Exhibit D.

- i. Routine Maintenance Activities

This work consists of basic upkeep of the trail and **GREENWAY** amenities on a regular basis.

1. Trail surface: Debris, including rocks, sticks, litter, pet waste, lawn clippings, leaves, etc., shall be kept clear of the pathway as often as necessary to maintain a safe surface for trail users. Following storm events, trails should be inspected within 48 hours to ensure the pathway is clear of obstructions and/or hazards.
2. Vegetation along trails: Low growing vegetation, i.e. turf, shall be trimmed to a height as to ensure the vegetation is not obstructing

the path of the trail. This should be conducted on a weekly or biweekly basis as needed to maintain a 3 foot buffer on either side of the paved pathway. Adjacent trees and brush, both naturally occurring and planted, shall be trimmed to a height of 8' and to a distance of at least 3' on either side of the pathway.

3. Planted vegetation: Landscaping along the **GREENWAY** shall be maintained in good health, free of weeds, dead or diseased vegetation removed and replaced according to the landscape design. If replacement is substantially different from the original design installed by the **DISTRICT**, the **DISTRICT** shall be consulted prior to work being conducted.
4. Greenway amenities: Amenities such as benches, trash cans, signage, bike racks, playgrounds, lighting, bollards, fencing, regulatory signage, etc. shall be maintained in safe, working condition and free of graffiti. Non-capital repairs due to vandalism, accidents and natural wear shall be made as soon as possible. The **DISTRICT** will be made aware of needed repairs, when repairs are completed and if repairs are intended to be deferred to another time. The **CITY** will be responsible for the installation of replacement signage provided by the **DISTRICT** as referenced in this document under Section 5 District Obligations.
5. Retaining Walls: Trim grass/vegetation along wall, keep free of debris and trash, remove and replace damaged components and

graffiti monthly. Annual check for cracks to segmental units and caps and repair as needed.

6. Stabilizing slopes including re-grading erosion rills and gullies, re-planting bare soil areas, repairing any damaged or degraded erosion and sediment control devices which are still in use or necessary to ensure vegetation establishment.

ii. Non-Routine Maintenance Activities

Non-routine maintenance activities include:

1. Capital repair and replacement of **GREENWAY** assets including, but not limited to, trail surface removal and replacement, retaining wall repair or replacement, catastrophic events due to unforeseen circumstances or natural disaster, capital asset repair or replacement. In the case of the greenway trail or greenway assets damaged during catastrophic events, the **DISTRICT** and its Board of Directors shall work with the **CITY** to allocate funds from the **DISTRICT** to make necessary repairs pending Board of Directors approval.
- iii. Inspections: Inspection of the **GREENWAY** by **CITY** staff or firm contracted by the **CITY** shall take place on a regular basis to be able to assign and complete regular and non-regular maintenance activities. A more detailed inspection of stormwater management facilities (including but not limited to swales/channels, drains, turf reinforcement mats, culverts, riprap and vegetated slopes) shall be

inspected by a qualified individual familiar with the operation of said facilities.

iv. Reporting: To help the **DISTRICT** and its partners build and sustain an effective greenway network, reporting is necessary to track maintenance (routine, non-routine and specialized) to assist in planning, design and development of greenways moving forward. The **CITY** shall keep a record detailing all routine and non-routine maintenance activities completed including frequency, corrective actions taken and those deferred. The stormwater BMP report required by MSD shall be included in this document as a separate section. These should be compiled as an annual report to the **DISTRICT**. The Annual Report template will be made available by the **DISTRICT**. The Annual Report should be submitted electronically to the **DISTRICT** no later than March 31<sup>st</sup> of each year following the previous calendar year ending December 31<sup>st</sup> after substantial completion, i.e. 2024 Annual Report is due March 31, 2025. A copy of the report is included in Exhibit E, however a digital copy will be made available to the **CITY** upon request.

v. Modifications:

The **CITY** shall notify the **DISTRICT** in writing when there is a desire to add, modify or eliminate amenities or assets included in the **GREENWAY** thirty (30) days prior to said actions being taken. The **CITY** and the **DISTRICT** shall work together to accommodate

reasonable requests and come to a mutually agreed upon course of action.

8. **Publicity.** It is the intent of the parties that the **GREENWAY** shall be and become an integral part of the park system of the **CITY**. As such, the **CITY** will include in any press releases or other publicity about the **GREENWAY**, the words, "This greenway was built in cooperation with the regional parks and trails district, Great Rivers Greenway as part of the overall River Ring system." Events held on this **GREENWAY** should list Great Rivers Greenway as a co-host along with the **CITY**.
9. **Amendments, Changes and Modifications.** This **COOPERATION AGREEMENT** may be amended, changed, modified, altered or terminated only by written agreement of the **DISTRICT** and the **CITY**.
10. **Notices.** All notices or other communication required or desired to be given hereunder shall be deemed duly given when received by email or mailed by first class, registered or certified mail, postage prepaid, addressed as follows:

**DISTRICT:** Metropolitan Park and Recreation District,  
d/b/a The Great Rivers Greenway District  
3745 Foundry Way, Suite 253  
St. Louis, MO 63112  
Attention: Susan Trautman, Chief Executive Officer  
Telephone: (314) 932-4901

With a Copy to: Husch Blackwell LLP  
8001 Forsyth Boulevard, Suite 1500  
St. Louis, MO 63105  
Attention: David Richardson  
Telephone: (314) 480-1718

**CITY:** City of Maplewood Department of Public Works  
7601 Manchester  
Maplewood, MO 63143  
Attention: Director of Public Works

Telephone: 314-646-3600

11. **Assignments.** Neither party may mortgage or otherwise assign its right under this **COOPERATION AGREEMENT** without the written consent of the other.
12. **Waiver.** The failure of one party to require performance of any provision of this **COOPERATION AGREEMENT** shall not affect that party's right to require performance at any time thereafter, nor shall a waiver of any breach or default of this **COOPERATION AGREEMENT** constitute a waiver of any subsequent breach or default or a waiver of the provision itself.
13. **Controlling Law/Venue.** This **COOPERATION AGREEMENT** shall be interpreted in accordance with the laws of the State of Missouri. Any action brought hereunder shall be brought in the Circuit Court of St. Louis County, Missouri or in the event of Federal jurisdiction, in the United States District Court, Eastern District of Missouri.
14. **Integration.** This **COOPERATION AGREEMENT** represents the entire integrated agreement between the **DISTRICT** and the **CITY**, and supersedes all prior negotiations, representations or agreements, either written or oral.

[Signature page to follow]

**WHEREFORE**, the parties have set their hands the day and date first above written.

**CITY OF MAPLEWOOD, MISSOURI**

**METROPOLITAN PARK AND  
RECREATION DISTRICT d/b/a THE  
GREAT RIVERS GREENWAY  
DISTRICT**

By: \_\_\_\_\_  
Name: Amber Withycombe  
Title: City Manager

By: \_\_\_\_\_  
Name: Susan Trautman  
Title: Chief Executive Officer

Approved as to Form:  
  
\_\_\_\_\_  
Husch Blackwell LLP

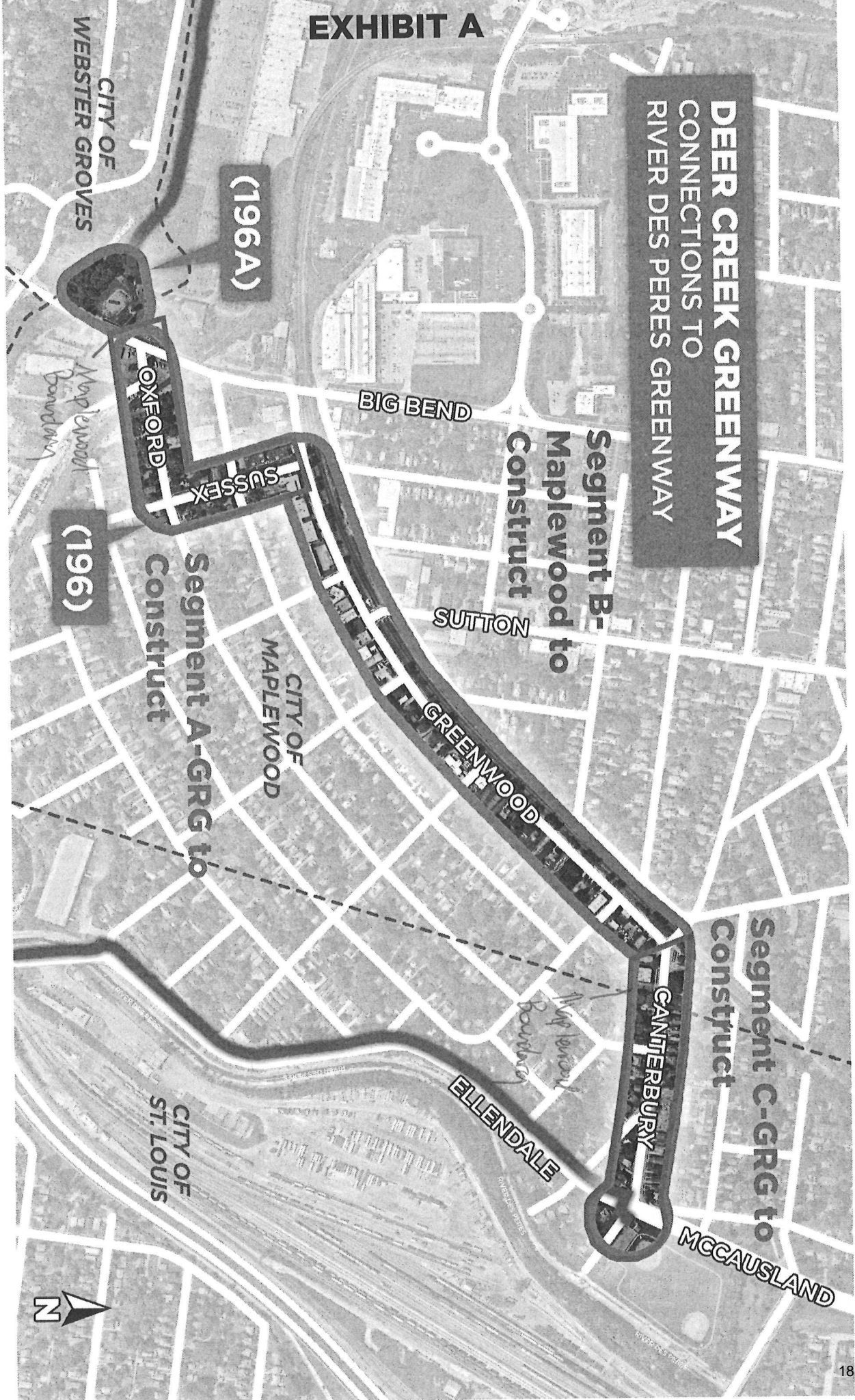
# EXHIBIT A

## DEER CREEK GREENWAY CONNECTIONS TO RIVER DES PERES GREENWAY

Segment B-  
Maplewood to  
Construct

Segment C-GRG to  
Construct

Segment A-GRG to  
Construct



**EXHIBIT B**

**CERTIFICATE OF SUBSTANTIAL COMPLETION**

The undersigned, \_\_\_\_\_, the  
\_\_\_\_\_ (the "\_\_\_\_\_"), pursuant to that certain  
Cooperation Agreement dated \_\_\_\_\_, 20\_\_ (the "Agreement") by and  
between the District and the City of Maplewood (the "City"), hereby certifies to the  
\_\_\_\_\_ as follows:

1. That as of \_\_\_\_\_, 20\_\_, the Greenway (the "\_\_\_\_\_")  
(as defined in the Agreement in Exhibit A) has been substantially completed in a  
workmanlike manner and in accordance with the Agreement.
2. Lien waivers for applicable portions of the Work have been obtained.
3. This Certificate of Substantial Completion is accompanied by the project  
architect's certificate of substantial completion on AIA Form G-704 (or the substantial  
equivalent thereof), certifying that the Work has been substantially completed in  
accordance with the Agreement.
4. This Certificate of Substantial Completion is being issued by the \_\_\_\_\_ to  
the \_\_\_\_\_ in accordance with the Agreement to evidence the District's  
satisfaction of all obligations and covenants with respect to the Work and the  
development of the Greenway.
5. The \_\_\_\_\_'s acceptance (below) or its failure to object in writing to this  
Certificate within thirty (30) days of the date of delivery of this Certificate to the  
\_\_\_\_\_ (which written objection, if any, must be delivered to the District prior to  
the end of such 30-day period) shall evidence the satisfaction of the District's  
agreements and covenants to perform the Work.
6. This Certificate is given without prejudice to any rights against third parties which  
exist as of the date hereof or which may subsequently come into being.

[Signature Page Immediately Follows]

IN WITNESS WHEREOF, the undersigned has hereunto set his/her hand this \_\_ day of \_\_\_\_\_, 20\_\_ .

**METROPOLITAN PARK AND RECREATION DISTRICT  
D/B/A THE GREAT RIVERS GREENWAY DISTRICT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**CITY OF MAPLEWOOD**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

EXHIBIT C  
CITY GREENWAY PORTION AND CITY EASEMENT AREA

**EXHIBIT D**

<b>Task/Responsibility</b>	<b>Partner</b>
Trail surface cleaning	CITY
Trail surface repair/replacement	CITY
Landscape maintenance and replacement	CITY
Flood cleanup	CITY
Fencing repair/replacement	CITY
Trailhead and trailhead amenities maintenance	CITY
Trailhead and trailhead amenities replacement	CITY
MSD BMP maintenance and reporting	CITY
Turf mowing and care	CITY
Native grass plantings	CITY
Retaining walls maintenance, repair and replacement	CITY
Regulatory signage (i.e. stop signs, yield signs, etc.)	CITY
Greenway wayfinding and interpretive signage (including repair and replacement)	GRG

**CITY – Maplewood City Government**  
**GRG – Great Rivers Greenway District**

EXHIBIT E



Great Rivers Greenway

Annual Greenway Reporting

Reporting to be completed annually. Please submit to Great Rivers Greenway Operations Manager by April of the following calendar year. Reporting is not intended to be cumbersome but act as a record of general activity along the greenway and an opportunity to report ongoing maintenance issues to be addressed by both agencies. Please fill in all yellow boxes, once filled, they will change color to indicate all information has been entered.

Greenway:

Segment:  Miles:

Year:

Agency:

Contact:  Title:

In general, please describe your annual/seasonal maintenance activities on the greenway:

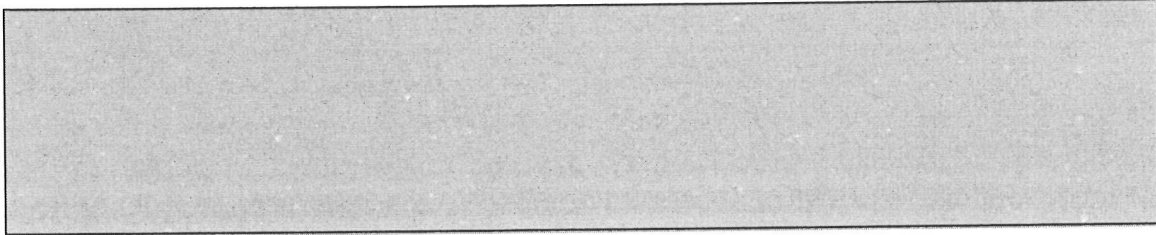
**Routine Maintenance Activities**

On average, how many hours per season do you spend on the following greenway maintenance activities. Enter 0 for those activities not applicable to your greenway or that you were not engaged in. *Example: If you mow along the greenway weekly for four hours each week during spring, summer and fall, enter 0 in Winter and 48 each in Spring, Summer and Fall (4 hrs x 4 weeks x 3 months).*

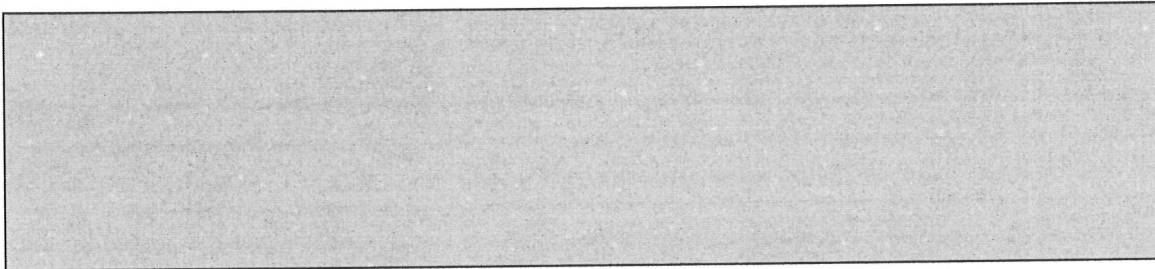
Activity	Winter	Spring	Summer	Fall	Total
Mowing:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Tree trimming/brush clearing:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Trash/litter removal:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Maint. to site furnishings: (hardscape, lights, trash cans, tables, benches, bike racks, signs, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Landscape maintenance:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Facilities: (shelters, restrooms, parking lots, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Trail surface cleaning:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Erosion control: (regrading, installing erosion blankets, sediment logs, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Graffiti/vandalism remediation:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Stormwater BMP maintenance: (raingardens, detention/retention basins, inlets, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Natural area management: (prairie mgmt, invasive plant mgmt, honeysuckle control, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
Other:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	0
<b>Total</b>	0	0	0	0	0

**Non-routine Maintenance Activities**

Describe any non-routine maintenance activities conducted on the greenway during the last calendar year including capital repair and replacement and damage caused by natural disasters. Please include costs associated with these activities and their sources (general revenue, grant, etc.)

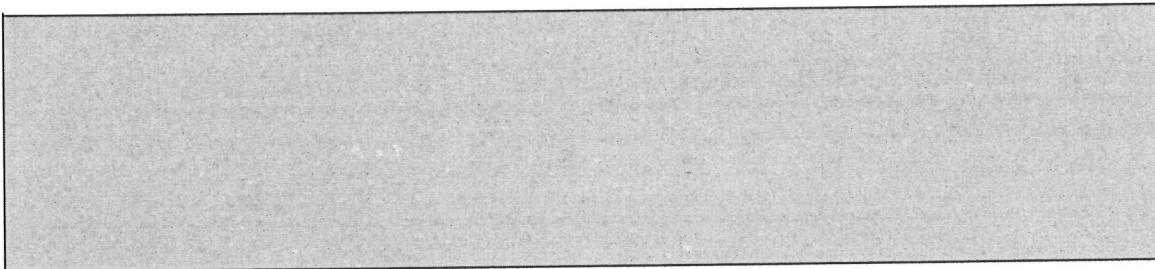


Please list and/or describe any modifications made to the greenway in the last calendar year. Include amenities, construction, re-routing, closures, etc. and if GRG was notified.



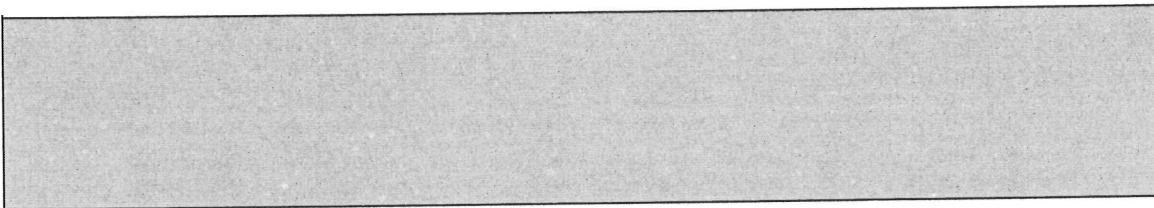
**General Comments:**

Please include any additional comments or remarks you wish to share with Great Rivers Greenway.



**Programming:**

Please list and/or describe any programming or special events that were held on the Greenway.



**BILL NO. 6268**

**ORDINANCE NO.**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO APPROVE A COOPERATION AGREEMENT FOR THE CONSTRUCTION, OPERATION, AND MAINTENANCE OF THE DEER CREEK GREENWAY PEDESTRIAN TRAIL FROM S. BIG BEND BOULEVARD TO CANTERBURY AVENUE

WHEREAS, the City of Maplewood currently has an Operation and Maintenance Agreement with Great Rivers Greenway for the existing portion of the Deer Creek Greenway trail from Deer Creek Park to Big Bend Boulevard; and

WHEREAS, Great Rivers Greenway plans to construct an extension of the trail from Big Bend Boulevard to Canterbury Avenue in summer 2025; and

WHEREAS, this extension will be constructed in conjunction with the Greenwood Boulevard roadway reconstruction project; and

WHEREAS, a Cooperation Agreement is required to establish responsibilities for the construction, operation and maintenance of this trail extension.

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 execute a Cooperation Agreement with Great Rivers Greenway for the Construction, Operation and Maintenance of the Deer Creek Greenway pedestrian trail extension within the city limits of the City of Maplewood, Missouri from S. Big Bend Boulevard to Canterbury Avenue.

Section II. This ordinance shall be in full force and effect fifteen (15) days after its passage and approval.

Passed this 28th day of January 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

Approved this 28th day of January 2025

\_\_\_\_\_  
Barry Greenberg, Mayor

Attest:

\_\_\_\_\_  
Tanya Bohlken, Deputy City Clerk

# Memorandum



**To:** Mayor and City Council  
**From:** Amber Withycombe, City Manager  
**Date:** January 9, 2025  
**Re:** City Manager's Report

---

## **City Response to Recent Snow Events**

The City experienced significant winter weather beginning January 5th, with accumulations of several inches of snow and ice. Public Works crews worked extensively to clear streets, focusing initially on primary routes and later addressing residential areas. A coordinated response included closing City Hall on January 6th to reduce traffic volume and allow crews to focus on snow removal.

Crews prioritized sidewalk clearing near schools, the library, and crosswalks. While City ordinance (Sec. 42-94) requires property owners to clear adjacent sidewalks, the extreme conditions created challenges for both residents and businesses. We've received both appreciation for the City's snow removal and public safety efforts, as well as concerns about sidewalk and parking lot conditions. Staff is working with property owners to improve compliance while recognizing the difficulties posed by this significant weather event.

## **Proposal to Hold a Work Session to Discuss a Charter Commission**

During the Council's October 22 work session, there was brief mention of exploring the formation of a Charter Commission to review and recommend updates to the City's charter. As a charter city, Maplewood's foundational governing document establishes our structure, powers, and procedures. Over time, certain portions of the charter have become outdated or misaligned with current municipal best practices. The current charter was approved by voters in 1978.

I would like to recommend that the Council consider scheduling a work session to explore:

- The purpose and function of a Charter Commission
- The process for establishing and operating the commission
- Public engagement requirements and opportunities
- Timeline and resource considerations
- Potential scope of charter review

If Council wishes to proceed, the work session would provide a framework for understanding the commitment involved and help determine next steps. This initiative would represent a significant opportunity for citizen engagement in reviewing and modernizing our governing framework.

## **2025 Council Meeting Calendar**

Attached is the Council's 2025 meeting calendar, which outlines regular meetings and anticipated presentations, reports, and recurring legislation throughout the year. Key dates include the State of the City Town Hall Work Session on January 28, budget work sessions in May, and quarterly budget presentations. The calendar also tracks annual reports from boards

and commissions. I encourage Council Members to review the schedule and note any potential conflicts or suggested modifications.

### **Maplewood 101 Program Evaluation**

The Fall 2024 session of Maplewood 101 concluded with strong positive feedback from participants. The six-week civic education program achieved 100% participant satisfaction, with two-thirds of participants rating themselves as “Extremely Satisfied” or “Satisfied.” Participants particularly valued direct interaction with department leaders and hands-on experiences like the Fire Department operations demonstration and MILO Police simulator training.

Based on participant feedback (enclosed), staff recommends extending future sessions from two hours to two-and-a-half hours to allow more time for questions and discussion. Additionally, we plan to enhance the curriculum by incorporating more information about boards and commissions, volunteer opportunities, and the city’s social services program.

### **Missouri Hands-Free Cell Phone Law in Effect January 1, 2025**

Missouri’s Siddens Bening Hands-Free Law, which prohibits drivers from physically holding or supporting electronic devices while operating a vehicle, took effect January 1. Under the law, drivers may still make or receive calls using hands-free technology such as speakerphone, vehicle integration systems, or Bluetooth devices.

Violations can result in fines ranging from \$150 for a first offense to \$500 for a third offense within two years, with enhanced penalties in school and work zones or if crashes result in injuries or fatalities. The Maplewood Police Department will enforce this as a secondary violation, meaning citations will only be issued when drivers are stopped for other traffic violations.

The City encourages all drivers to utilize hands-free technology and avoid distracted driving to help keep our streets safe for everyone.

### **Recognition of Steve Rancour for New Council Chambers Tables**

The City is fortunate to benefit from the skilled craftsmanship of Steve Rancour, who recently designed and constructed custom tables for the City Clerk and City Attorney positions in Council Chambers. Mr. Rancour, father-in-law of Assistant Fire Chief Matt Wilcox, volunteered his considerable woodworking expertise to this project, with the City covering only material costs.

Working closely with city staff and Schiller’s, Mr. Rancour created furniture pieces that both complement the Council dais and significantly enhance the functionality of our public meetings. The tables provide dedicated workspace for essential staff while maintaining clear sightlines and public access to the chambers. They also facilitate better operation of our new A/V system, allowing for smoother meeting management.

This type of community contribution exemplifies the spirit of civic engagement that makes Maplewood special. I commend Mr. Rancour’s for his generous donation of time and talent.

## Maplewood City Council 2025 Meeting Calendar

Meeting Date	Recurring Legislation, Reports, and Presentations
January 14	Audit Presentation Maplewood 101 Graduation
January 28	State of the City Town Hall Work Session (6 pm) Second Quarter Budget Presentation Mid-Year Budget Amendment
February 11	Strategic Budget Priorities Work Session (6 pm)
February 25	
March 11	
March 25	
April 8	Special Business District Tax Advisory Commission Report Third Quarter Budget Presentation
April 22	Candidate Swearing-in Preliminary Budget Work Session
May 6, 7, 8	Budget Work Sessions
May 13	Board & Commission Application Review Work Session (6 pm) Plan & Zoning Commission Report
May 27	Board & Commission Appointments Budget Ordinance First and Second Reading
June 10	Design & Review Board/Historic Preservation Commission Report Budget Ordinance Final Reading
July 8	Human Services Commission Report Financial Disclosure Ordinance First and Second Reading
August 12	Parks & Recreation Commission Report Financial Disclosure Ordinance Final Reading Prior-Year Budget Amendment (if needed)
September 9	Sustainability Commission Report Tax Rate Hearing Tax Rate Ordinance First and Second Reading
September 23	Tax Rate Ordinance Final Reading
October 14	Library Board Report
October 28	First Quarter Budget Presentation
November 11	Maplewood Community Fund Report
December 9	Audit Presentation Maplewood 101 Graduation MRH School District Report

## **Maplewood 101 Program Evaluation Summary**

December 9, 2024

### **Executive Summary**

The Fall 2024 session of Maplewood 101 has demonstrated strong success in achieving its core mission of improving citizen understanding of city operations and fostering civic engagement. The program received unanimously positive feedback, with 100% of participants indicating they would recommend it to others. Six out of nine participants rated themselves as “Extremely Satisfied” or “Satisfied” with the program. Most significantly, participants reported substantial improvements in their understanding of city operations and ability to engage with local government.

### **Program Strengths**

#### **Effective Knowledge Transfer**

Participant feedback indicates the program successfully achieves its educational objectives:

- The majority of respondents reported “Significantly improved” understanding of city operations and services
- Participants particularly valued direct interaction with department leaders and staff
- The balance between presentations and hands-on activities received “Excellent” or “Good” ratings from all respondents

#### **Popular Session Topics**

The following sessions received consistently high ratings:

- City Government, City Management, and Finance
- Public Works, Parks, Sustainability, and Zoning
- Police Department & Municipal Court
- Fire Department Operations
- East Central Dispatch & MILO Simulator

#### **Facility Access and Format**

The program’s approach to facilities and accessibility proved effective:

- Location accessibility received positive ratings
- Tours and hands-on experiences were frequently cited as valuable components
- The Monday evening time slot worked well for most participants

### **Areas for Enhancement**

#### **Time Management**

Session duration emerged as the most consistent area for improvement:

- Multiple sessions ran beyond scheduled two-hour blocks
- Several participants suggested extending session length
- Some content felt rushed, particularly hands-on components

#### **Content Coverage**

Participants identified several areas where additional coverage would be valuable:

- Social worker role and services
- Boards and commissions overview
- School district operations
- More detailed exploration of citizen engagement opportunities

### **Program Structure**

While the current six-week format is generally effective, feedback suggests potential structural adjustments:

- Three participants indicated the program was “Too short”
- Several noted desire for more in-depth exploration of certain topics
- Some sessions consistently required more time than allocated

## **Recommendations**

### **Immediate Implementation (Next Session)**

1. Adjust session timing:
  - Schedule 2.5-hour sessions instead of 2-hour blocks
  - Build in dedicated Q&A periods
  - Provide time guidelines to presenters
2. Enhance content distribution:
  - Share presentation materials with participants
  - Create digital resource library
  - Provide contact information for follow-up questions
3. Strengthen engagement opportunities:
  - Include board/commission representative presentations
  - Add information about volunteer opportunities
  - Create clear pathways for civic involvement

### **Long-term Considerations**

1. Program Structure:
  - Evaluate feasibility of extending to 8 weeks
  - Consider creating specialized tracks for different interests
  - Develop follow-up programming for graduates
2. Content Expansion:
  - Develop modules for requested topic areas
  - Create more hands-on learning opportunities
  - Build in more facility tours and demonstrations
3. Community Integration:
  - Establish alumni network
  - Create mentorship opportunities with city staff
  - Develop ongoing engagement initiatives

### **Participant Demographics**

- 44% have lived in Maplewood 1-5 years
- 22% have lived in Maplewood 6-10 years
- 33% have lived in Maplewood more than 10 years

This demographic spread suggests the program successfully attracts both new and established residents, contributing to community integration and civic engagement across different resident segments.

### **Conclusion**

Maplewood 101 continues to serve as an effective platform for citizen education and engagement. While the program's core structure is sound, implementing the recommended adjustments will help address timing constraints and content gaps while maintaining the interactive, informative approach that participants value. The unanimous willingness to recommend the program to others indicates its strong foundation and value to the community.

# Memorandum



**To:** Mayor and City Council  
**From:** Tiffany Hyde, Resource Development & Public Engagement Manager  
**Date:** January 10, 2025  
**Re:** **Business License Revocation Hearing Continuation - Mape Vape, LLC**

---

At its December 12 meeting, Council conducted a business license revocation hearing for Mape Vape, LLC, located at 7213 Manchester Road. During the hearing, owner Joseph Syron acknowledged being behind on state sales tax payments but indicated he had established a payment plan with the Missouri Department of Revenue. Council agreed to continue the hearing to January 14 to allow Mr. Syron time to provide documentation of both a valid Missouri Retail Sales Tax License and his payment plan status.

Staff has made multiple attempts to obtain this documentation from Mr. Syron, including an email sent January 6, but has received no response as of this writing. The revocation hearing will resume at the January 14 Council meeting.

**FW: Revocation Hearing**

---

**From** Tephania Hyde <thyde@maplewoodmo.gov>  
**Date** Wed 1/8/2025 4:13 PM  
**To** Amber Withycombe <awithycombe@maplewoodmo.gov>

-Tiffany Hyde

-----Original Message-----

**From:** Tephania Hyde  
**Sent:** Monday, January 6, 2025 8:37 AM  
**To:** jsyron2000@yahoo.com  
**Subject:** Re: Revocation Hearing

Good Morning,

The next City Council meeting will be on Tuesday, January 14th.

During this meeting we will continue with the business revocation hearing that was tabled from December.

Have you gotten this matter taken care of? If so, please provide documentation.

Sincerely,  
Tiffany Hyde

Sent from my iPhone

> On Dec 9, 2024, at 9:31 AM, Tephania Hyde <thyde@maplewoodmo.gov> wrote:  
>  
> Good Morning,  
>  
> Attached please find the information for tomorrow's meeting which begins at 7:00 PM.  
>  
> The information pertaining to your hearing starts on page 47.  
>  
> Please let me know if you have any further questions.  
>  
> -Tiffany Hyde  
>  
> From: Tephania Hyde  
> Sent: Wednesday, December 4, 2024 3:54 PM

> To: jsyron2000@yahoo.com  
> Subject: Revocation Hearing  
>  
> Hello,  
>  
>  
> Per our phone conversation a few minutes ago, according to the State of Missouri, you do not have a valid Missouri retail sales tax license (certified notice attached ).  
>  
>  
>  
> The City will hold a business license revocation hearing during the December 10th meeting, which begins at 7:00 PM. The meeting will be held via Zoom, and the meeting information is below:  
>  
>  
>  
> Zoom link:  
> <https://us02web.zoom.us/j/89452395834?pwd=SytBUTE0WXBIQUIPQnU0WjhqaFRM>  
> Zz09  
>  
> Passcode: 113226  
>  
> Dial in: (312) 626-6799  
>  
> Webinar ID: 894 5239 5834  
>  
>  
>  
> Please attend this meeting so that you will have an opportunity to present your case.  
>  
> Sincerely,  
>  
>  
> Tiffany Hyde  
> Resource Development and Public Engagement Manager City of Maplewood  
> 7601 Manchester Road  
> Maplewood, MO 63143  
> 314-646-3640 (direct dial)  
> [thyde@maplewoodmo.gov](mailto:thyde@maplewoodmo.gov)<<http://www.maplewoodmo.gov/>>  
>  
> Please note: The City of Maplewood has changed its domain to [maplewoodmo.gov](http://www.maplewoodmo.gov/). While emails to [@cityofmaplewood.com](mailto:@cityofmaplewood.com) will still reach us, please update your records with our new domain.  
>  
> <12-10-2024 Maplewood City Council Regular Meeting Agenda &  
> Packet.pdf>