



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

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

**Tuesday, January 27, 2026
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 January 13, 2026, City Council regular meeting minutes
6. Public Comment
7. Announcements
8. Presentations:
 - a. Maplewood Community Fund Report by Colleen Cunningham, Board Chair
 - b. Fiscal year 2024-2025 audit presentation by Keith Slusser of Fick, Eggemeyer & Williamson, CPAs
9. Unfinished Business:
 - a. Bill 6305 – Final Reading: Rezoning 3423 South Big Bend Boulevard from PU Public Use District to HM Heavy Manufacturing District
 - b. Bill 6306 – Final Reading: Amending the Deer Creek Shopping Center Planned Unit Development Ordinance #5647 to modify regulations regarding the sale of used or refurbished merchandise
 - c. Bill 6307 – Final Reading: Granting a conditional use permit to Igal Alon of Oak Holdings LLC to allow residential occupancy at street level at 2311 South Big Bend Boulevard in the AB Arterial Business District

10. New Business:

- a. Resolution 26-4: Authorizing the City Manager to execute an amendment to the contract with St. Louis County for the housing of municipal inmates at the Buzz Westfall Justice Center

11. 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. Finance Director's Report
- g. City Manager's Report

12. Public Comment

13. Adjournment

Addressing the Council

Individuals wishing to speak during Public Hearings or Public Comment must sign in before the meeting. Each speaker has a three-minute limit. Written comments may be emailed to cityclerk@maplewoodmo.gov by noon on the meeting day and will be provided to Council but not read aloud.

Accessibility Notice

The City of Maplewood is committed to making public meetings accessible. Accommodation requests should be made at least 48 hours before the meeting by contacting the Deputy City Clerk at cityclerk@maplewoodmo.gov or 314-646-3602, or Relay Missouri at 800-736-2966 (TTY).

Virtual Access

Watch this meeting live or view previous meetings at www.youtube.com/@cityofmaplewood8819

Posted on January 23, 2026, at Maplewood City Hall and maplewoodmo.gov



RECORD OF PROCEEDINGS

Regular Meeting of The City Council City of Maplewood, Missouri

Tuesday, January 13, 2026

7:00 PM

1. Call to Order: The meeting was called to order at 7:00 PM, with Mayor Greenberg presiding.

2. Pledge of Allegiance: The Pledge of Allegiance was recited.

3. Roll Call: The following Council Members were present:

- Council Member Faulkingham
- Council Member Garcia
- Mayor Greenberg
- Council Member Homa
- Council Member Mattox
- Council Member Page
- Council Member Wiley

A quorum was present.

4. Motion to Excuse Council Member

- None needed

5. Approval of minutes:

- a. **December 9, 2025, City Council work session meeting minutes**
- b. **December 9, 2025, City Council regular meeting minutes**
- c. **December 9, 2025, Closed Session meeting minutes**

Motioned by: Council Member Faulkingham

Seconded by: Council Member Homa

Outcome: Approved unanimously by voice vote.

6. Public Hearing:

- a. **Request by Heather Hill for a full and Sunday Liquor License for the Sports Bra at 7344 Manchester Road**
- b. **Request by Julius Phillips for a full and Sunday Liquor License for Vintage Gold 88 at 7170 Manchester Road, Suite A**
- c. **Request by O'Hare Foundry Corp. to rezone property at 3423 South Big Bend Boulevard from PU (Public Use) to HM (Heavy Manufacturing)**
 - A representative from the company explained that the business is growing, and they anticipate the need for additional space in the future. While there are no finalized plans for development on the referenced property, a preliminary conceptual layout has been prepared.
- d. **Request to amend the Deer Creek Shopping Center Planned Unit Development Ordinance #5647 to modify the prohibition on sale of used or refurbished merchandise**
 - It was clarified that the business intends to refurbish and sell refurbished electronics

- e. **Request by Igal Alon for a conditional use permit to allow residential occupancy at street level at 2311 South Beg Bend Boulevard in the AB Arterial Business District**
No public comments were received in opposition.

7. Public Comment:

There were no Public Comments

8. Announcements:

Council Member Garcia reported the following upcoming community event:

- The City's annual Sweet Tooth Tour will be on January 24th

9. Unfinished Business:

- a. **Resolution 25-55 – Adopting a flag display policy governing the display of primary and commemorative flags on city-owned or city-controlled property.**

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: Council clarified when a city may or may lower a flag on its own accord, without orders from the state or federal government.

Roll Call Vote:

- Council Member Faulkingham - Yes
- Council Member Garcia - Yes
- Mayor Greenberg - Yes
- Council Member Homa - Yes
- Council Member Mattox - Yes
- Council Member Page - Yes
- Council Member Wiley - Yes

Outcome: Resolution 25-55 was approved.

- b. **Bill 6304 – Amending the Maplewood Code of Ordinances, Chapter 50 Traffic and Motor Vehicles, Section 50-243 – Other Prohibitions on Parking, to establish no-parking zones on Florent Avenue to facilitate emergency vehicle access** was given its final reading.

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: None

Roll Call Vote:

- Council Member Faulkingham – Yes
- Council Member Garcia - Yes
- Mayor Greenberg - Yes
- Council Member Homa - Yes
- Council Member Mattox - Yes
- Council Member Page - Yes
- Council Member Wiley - Yes

Outcome: Bill 6304 was approved as Ordinance 6098

10. New Business:

a. Application for a Full and Sunday Liquor License for the Sports Bra at 7344 Manchester Road

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: Business Owners attended the meeting to introduce themselves to the Council and answer questions.

Roll Call Vote:

- Council Member Faulkingham
- Council Member Garcia – Yes
- Mayor Greenberg - Yes
- Council Member Homa - Yes
- Council Member Mattox -Yes
- Council Member Page - Yes
- Council Member Wiley - Yes

Outcome: The liquor license was approved.

b. Resolution 26-1: Appointing Clayton Merritt to the Sustainability Commission and establishing his term of office as expiring June 30, 2029

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: None

Roll Call Vote:

- Council Member Faulkingham - Yes
- Council Member Garcia - Yes
- Mayor Greenberg - Yes
- Council Member Homa - Yes
- Council Member Mattox -Yes
- Council Member Page - Yes
- Council Member Wiley - Yes

Outcome: Resolution 25-54 was approved

c. Resolution 26-2: Appointing Casey Kelly to the Sustainability Commission and establishing his term of office as expiring June 30, 2029

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: None

Roll Call Vote:

- Council Member Faulkingham – Yes
- Council Member Garcia - Yes
- Mayor Greenberg - Yes
- Council Member Homa - Yes
- Council Member Mattox -Yes
- Council Member Page - Yes
- Council Member Wiley - Yes

Outcome: Resolution 26-2 was approved.

- d. **Resolution 26-3: Appointing Amber Withycombe and Alexis Miller as city representatives to the Deer Creek Center Community Improvement District and establishing their terms of office as expiring August 21, 2030**

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: None

Roll Call Vote:

- Council Member Faulkingham – Yes
- Council Member Garcia – Yes
- Mayor Greenberg - Yes
- Council Member Homa - Yes
- Council Member Mattox -Yes
- Council Member Page - Yes
- Council Member Wiley - Yes

Outcome: Resolution 26-3 was approved

- e. **Bill 6305: Rezoning 3423 South Big Bend Boulevard from PU Public Use District to HM Heavy Manufacturing District** was given its first and second readings.

First Reading:

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: None

Outcome: The bill was moved to its second reading

Second Reading:

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: None

Outcome: The bill was unanimously approved by a voice vote of the Council and will move to its third and final reading at the next meeting

- f. **Bill 6306: Amending the Deer Creek Shopping Center Planned Unit Development Ordinance #5647 to modify regulations regarding the sale of used or refurbished merchandise** received its first and second readings

First Reading:

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: None

Outcome: The bill was moved to its second reading

Second Reading:

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: None

Outcome: The bill was unanimously approved by a voice vote of the Council and will move to its third and final reading at the next meeting

- g. **Bill 6307: Granting a conditional use permit to Igal Alon of Oak Holdings LLC to allow residential occupancy at street level at 2311 South Big Bend Boulevard in the AB Arterial Business District** received its first and second readings

First Reading:

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: None

Outcome: The bill was moved to its second reading

Second Reading:

Motion to approve: Council Member Faulkingham

Seconded by: Council Member Homa

Discussion: None

Outcome: The bill was unanimously approved by a voice vote of the Council and will move to its third and final reading at the next meeting

11. Council and Staff Reports:

Mayor's Report:

Mayor Greenberg noted that he, along with City Manager Withycombe, met with the Mayors and City Managers of neighboring municipalities to discuss consolidation and cost-sharing opportunities.

Ward 1 Report:

Council Member Wiley urged members of the community to come to the Proposition M town hall meeting to ask questions about the proposition in person.

Ward 2 Report: No report

Ward 3 Report: No report

City Attorney's Report: No report

City Manager's Report:

City Manager Withycombe gave the following updates:

- The city will hold a Proposition M town hall on January 14, from 6:00-8:00 p.m. in council chambers. The event will include a 20-minute presentation, followed by a Q&A session guided tours of city hall and the police facility to demonstrate existing conditions and the need for the proposed project. Updated FAQ's addressing common questions and concerns. While in-person attendance is encouraged to participate in tours, the meeting will be livestreamed and recorded. The event is formally noticed as a public meeting.
- Filing for April 7, 2026, Municipal election will occur this week with the election board. Council members are reminded that per ordinance, election signs may now be placed 60-days prior to the election.
- The 2026 Council Meeting Calendar has been finalized. A work session on January 27 will focus on community feedback and staff recommendations related to the Yale-Manchester neighborhood.

- The Comprehensive plan draft includes proposed collaboration between the Planning and Zoning Commission and the Board of Adjustment regarding tracking and reporting on variances granted to the zoning code. Next steps include joint discussions and legal clarifications regarding findings of fact for variances.

12. Public Comment: No Comments

13. Adjournment:

Motion to Adjourn: Council Member Faulkingham

Seconded by: Council Member Homa

Outcome: Unanimously approved by voice vote. With no remaining matters to be discussed, the meeting adjourned at **7:23 PM**.

Certification:

I certify that the above minutes are a true and accurate record of the City Council meeting held on **January 13, 2026**.

Barry Greenberg, Mayor

Attest:

Tanya Bohlken, Deputy City Clerk

Date Approved: January 27, 2026



Maplewood Community Fund

MISSION:

Raise and disseminate funds to enhance the health, well-being, and quality of life in Maplewood, Missouri. Through collaboration we strive to create a supportive and thriving community for all.



Colleen Cunningham
Chair



Amber Schanter
Vice Chair



Barrett Smith, CPA
Treasurer



Kat Norton
Secretary



Dr. Michael Dittrich



Maria Langston



Dessa Shuckerow



Linda Robinson

2025 YEAR IN REVIEW



PRIORITIES:

- Organizational Visibility
- Fundraising
- Distribute Funds
- Organizational Structure

MAY:

- Website launch
- First Public Event:
Taste of Maplewood



AUGUST:

- Community Event: MRH Back to School Fair
- Fundraiser: Maplewood Makers Give Back, with Side Project

SEPTEMBER:

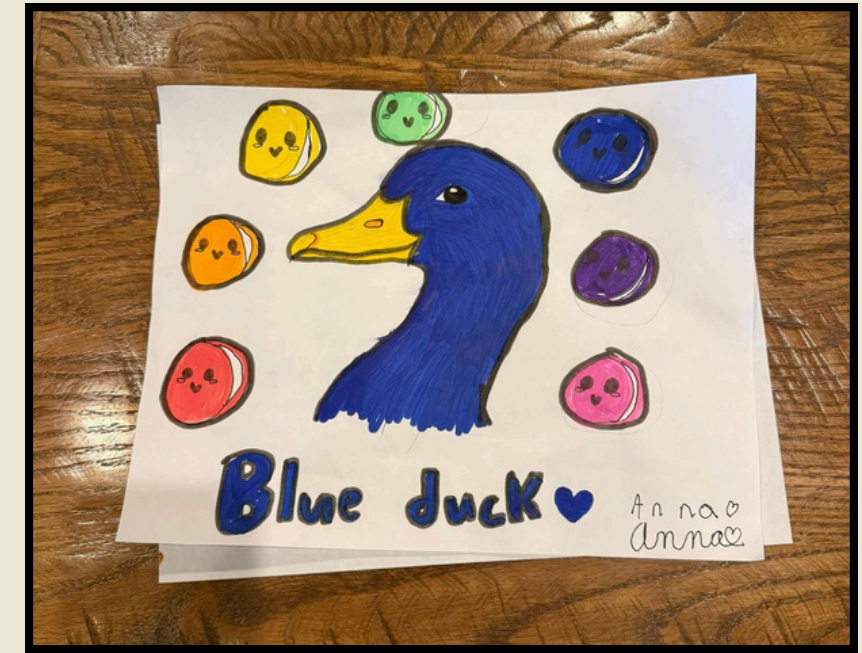
- \$833 distributed to orgs from Taste partnerships
- Sponsor of Disc Golf Tournament for MRH Joe's Place





OCTOBER:

- Community Event: MRH ECC Trunk or Treat
- Fundraiser: Side Project Beer & Bourbon Raffle
- Innaugural Grant Cycle opens



NOVEMBER:

- 13 Community Reviewers Evaluate Grant Applications
- Fundraiser: Blue Duck Dine with Purpose



DECEMBER:

- \$10,000 Allocated, Innauguaral Grant
- Fundraiser: Pioneer Cafe, Feed the Cause



FALL 2025: INNAUGURAL GRANT CYCLE!

Applicants: 30

16 Individuals

14 Organizations

Requests Totaling: \$31,703

\$15,020 from Individuals

\$16,683 from Organizations

Funds Granted: \$10,000

\$4,000 to Individuals

\$6,000 to Organizations

WHO WE FUNDED:

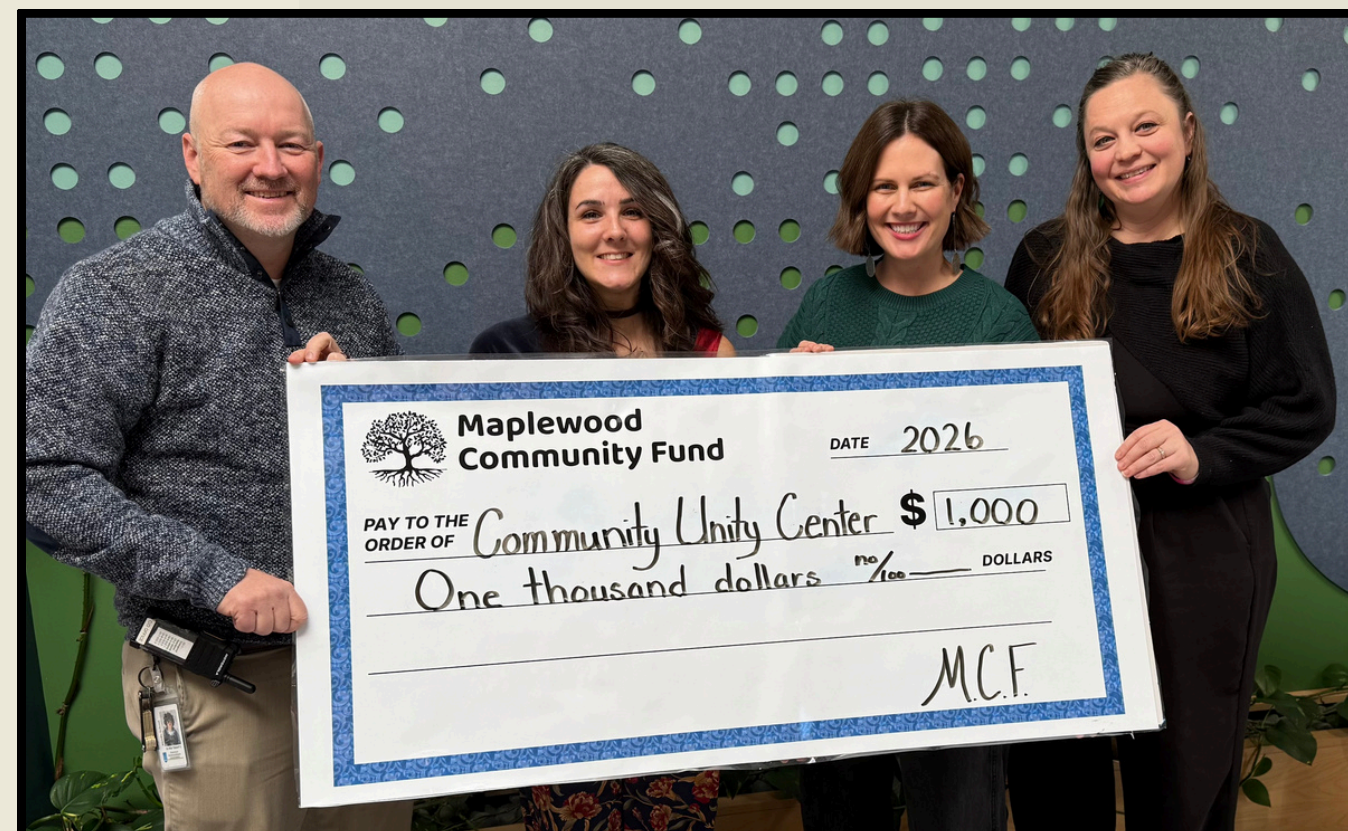
6 organizations, \$1,000 each:

- **Artists First**
 - Youth arts program
- **The Community Unity Center**
 - Community dinners
- **Complete Harmony**
 - Pride and Joy
- **MapleGood**
 - Stocking food pantries
- **Maplewood Public Library**
 - Adult literacy program
- **Mosaic services at MRH ECC**
 - Family cooking program

8 individuals, \$500 each

For projects including:

- Snow removal In high traffic areas
- Rent & utility assistance
- Home repair after water damage
- Dental repair due to chronic illness
- Tree limb removal
- Food security



WHAT'S NEXT?

MORE...

- **ORGANIZATIONAL VISIBILITY**
- **FUNDRAISING**
 - Small donor campaigns
 - Events
 - Community Partnerships / Sponsorships
 - Grants
- **DISTRIBUTE FUNDS**
 - Fall 2026 next grant cycle

QUESTIONS OR COMMENTS?

THANK YOU
FOR YOUR
CONTINUED
SUPPORT!



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, 2025. 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, 2025. 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 2025. 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.

Management's estimate for the net present value of leases is based on upon the discount rate, which is also the risk-free rate of return. We evaluated the key factors and assumptions used to develop the net present value of operating leases in determining that they are reasonable in relation to the financial statements taken as a whole.

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 31, 2025.

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 engaged to report on the combining statements and budgetary comparison schedules,, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the 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

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December 31, 2025

To The Council
City of Maplewood, Missouri

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Maplewood, Missouri (the City) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be control deficiencies.

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. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Control deficiencies exist 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 misstatements in a timely manner. We consider the following deficiencies in internal control to be control deficiencies:

Prior Control Deficiency #1

During prior year testing of controls over cash we requested a copy of the pledged securities report as of June 30, 2024 to verify all deposits were covered by FDIC or pledged securities. This report was not available at the City and was not provided to the auditor until December 18, 2024. During current year testing, we were unable to verify that the reports are kept at the City but the reports were provided timely and all deposits were secured as of June 30, 2025.

Recommendation:

We recommend that the City obtain monthly reports from the bank and verify that all deposits are secured. If the deposits are unsecured, the City is in violation of state statutes.

Prior Control Deficiency #2:

During the prior audit, we noted that the bank statements and bank reconciliations showed no evidence of review by management. Proper internal control calls for the bank statements and reconciliations to be reviewed by someone in management who is not involved in the reconciliation process and typically to be reviewed within 30 days of month end. During the current year's testing, we noted that the City implemented a review policy however, in all three months tested, not all bank statements and reconciliations showed evidence of management review. Additionally, the reviewer is not listing a review date with their sign-off so we are unable to ascertain if the reconciliations were reviewed timely.

Recommendation:

We recommend that a member of management review and initial all of the City's bank statements and reconciliations within the 30-day period following each month's end. This practice is essential to ensure timely detection and reporting of any discrepancies or fraud.

Prior Control Deficiency #3:

During the course of prior year testing the City's internal control, we noted two deficiencies in the controls over payroll processing. The first issue noted was that certain department heads and executive department timecards showed no evidence of review and approval. Additionally, while the original payroll summary was approved for the May 16, 2024 payroll, the amended payroll summary was not approved. During current year testing, we noted that at least one timecard per pay period showed no evidence of review and approval. All post payroll summaries showed approval.

Recommendation

We recommend all timecards are approved prior to payroll processing to ensure that the post payroll report is in agreement with the approved City payroll totals.

Prior Control Deficiency #4:

During the course of prior year testing of the City's internal controls, we noted issues with the credit cards payment process. During our testing, we noted on several occasions the City paid finance charges on the credit cards. Additionally, we noted that the actual payment to the credit card company did not show approval, only the individual items via purchase order. During the current year testing we noted that the reviewed statements contained finance charges only on the October statements and were less than prior year. We also noted most of the statements did not show approval for payment.

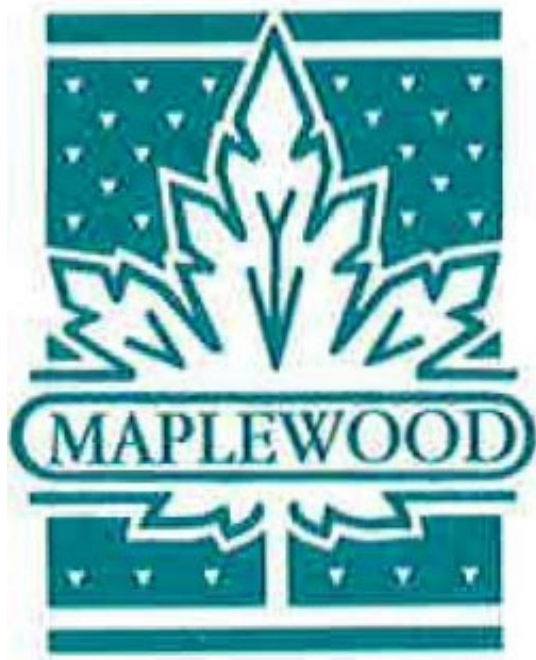
Recommendation

We recommend that all receipts be accumulated with one statement and all payments are made at the same time for the entire balance owed. The overall credit statement should be approved for payment, all receipts should be kept with the statement and all check copies accumulated together.

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

F.E.W. CPAs

F.E.W. CPAs
Saint Louis, Missouri
December 31, 2025



CITY OF MAPLEWOOD, MISSOURI

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED JUNE 30, 2025

SUBMITTED BY:

Alexis Miller, Finance Director

CITY OF MAPLEWOOD, MISSOURI

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CITY OF MAPLEWOOD, MISSOURI

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INTRODUCTORY SECTION

CITY OF MAPLEWOOD, MISSOURI
MAPLEWOOD CITY OFFICIALS
JUNE 30, 2025

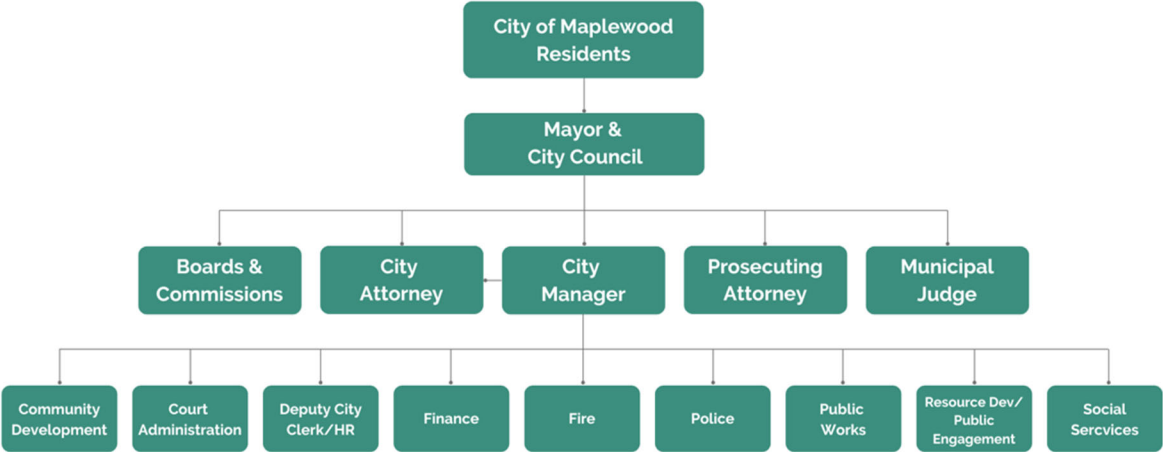
Elected Officials

Mayor	Barry Greenberg
Councilmembers, Ward 1	Krista Garcia C Wiley
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	Stephanie Cook

City of Maplewood, Missouri
ORGANIZATIONAL CHART





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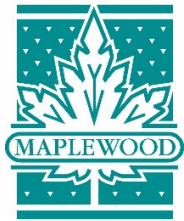
**City of Maplewood
Missouri**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO



December 31, 2025

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, 2025, 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, 2025.

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, 2025 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, 2025, 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 the 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. 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 ten-year budget forecast for all funds. This comprehensive approach, coupled with our existing ten-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 ten-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,

A handwritten signature in black ink, appearing to read 'Amber Withycombe', with a stylized flourish at the end.

Amber Withycombe
City Manager

BASIC FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Maplewood, Missouri

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, 2025, 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, 2025 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, schedule of changes in net pension liability and related ratios, schedule of actuarially determined contribution and schedule of annual dollar-weighted rate of return, schedule of changes in other post employment benefit liability, and budgetary comparison schedules and related notes be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Maplewood, Missouri's basic financial statements. The combining nonmajor fund financial statements and budgetary comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and budgetary comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and the statistical 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 31, 2025

CITY OF MAPLEWOOD, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED
JUNE 30, 2025

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, 2025. 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 \$44,000,586. The City has an unrestricted net position totaling \$9,962,445 at June 30, 2025. This is an increase in unrestricted fund balance of approximately \$12 million. The increase is attributable to the City making an one time contribution to the LAGERS pension system of approximately \$7 million and City paying down debt principal of approximately \$4 million.
- The City's total net position increased by \$3,486,733 from \$40,513,853 to \$44,000,586. The total net position increase is mainly due to the City paying down approximately \$3 million in TIF and CID debt.
- The investment in capital assets, net of related debt totaled \$26,072,539 at June 30, 2025.
- At June 30, 2025, the unassigned fund balance for the General Fund was \$12,005,607, an increase of \$2,128,502.

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, 2025

The following table provides a condensed statement of net position as of June 30, 2025 and 2024:

Statement of Net Position

	<u>2025</u>	<u>2024</u>	<u>Variance</u>
Current and other assets	\$ 23,358,027	\$ 26,710,809	\$ (3,352,782)
Capital assets	<u>33,752,327</u>	<u>31,255,294</u>	<u>2,497,033</u>
Total assets	<u>57,110,354</u>	<u>57,966,103</u>	<u>(855,749)</u>
 Total deferred outflows of resources	 <u>4,819,682</u>	 <u>4,339,449</u>	 <u>480,233</u>
 Current and other liabilities	 1,207,453	 956,203	 251,250
Long-term liabilities	<u>15,509,210</u>	<u>19,345,592</u>	<u>(3,836,382)</u>
Total liabilities	<u>16,716,663</u>	<u>20,301,795</u>	<u>(3,585,132)</u>
 Total deferred inflows of resources	 <u>1,212,787</u>	 <u>1,489,904</u>	 <u>(277,117)</u>
 Net position:			
Net investment in capital assets	26,072,539	27,013,931	(941,392)
Restricted	7,965,602	16,067,674	(8,102,072)
Unrestricted	<u>9,962,445</u>	<u>(2,567,752)</u>	<u>12,530,197</u>
Total net position	<u>\$ 44,000,586</u>	<u>\$ 40,513,853</u>	<u>\$ 3,486,733</u>

Total net position of the City as a whole increased \$3,486,733. 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 was alleviated because the City made a significant contribution to LAGERS for public safety benefits from net position restricted for this purpose and approximately \$3 million in principal payments towards RIF and CID debt.

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, 2025

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:

	<u>2025</u>	<u>2024</u>	<u>Variance</u>
Governmental Activities			
Revenues:			
Program revenues:			
Charges for service	\$ 1,828,198	\$ 1,415,018	\$ 413,180
Operating grants	56,568	486,505	(429,937)
Capital grants and contributions	404,898	-	404,898
General revenues:			
Taxes	19,759,689	20,394,101	(634,412)
Interest income	689,106	769,848	(80,742)
Miscellaneous	341,254	234,780	106,474
Total revenues	<u>23,079,713</u>	<u>23,300,252</u>	<u>(220,539)</u>
Expenses:			
General government	2,524,804	2,686,628	(161,824)
Public safety	10,285,400	10,124,100	161,300
Public works	3,532,958	3,233,125	299,833
Sanitation	718,305	567,623	150,682
Parks and recreation	1,707,437	1,741,708	(34,271)
Community development	100,607	451,420	(350,813)
Interest and fiscal charges	723,469	467,670	255,799
Total expenses	<u>19,592,980</u>	<u>19,272,274</u>	<u>320,706</u>
Revenues in excess of expenses	3,486,733	4,027,978	(541,245)
Special item	-	7,210,383	(7,210,383)
Change in net position	3,486,733	11,238,361	(7,751,628)
Net position, beginning of year	<u>40,513,853</u>	<u>29,275,492</u>	<u>11,238,361</u>
Net position, end of year	<u>\$ 44,000,586</u>	<u>\$ 40,513,853</u>	<u>\$ 3,486,733</u>

CITY OF MAPLEWOOD, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED
JUNE 30, 2025

On a government-wide basis the City's revenues exceeded expenses by \$3,486,733 during the year ended June 30, 2025. Revenues decreased by \$220,539. Both sales taxes were down approximately \$600,000. Government-wide expenses increased \$320,706, 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 in FY2024. The liability for the future benefit payments of public safety retirees was transferred to Missouri LAGERS an agent multiemployer. 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 the improvement and the sales tax and other revenue generated from the project itself goes to pay back the T.I.F. bonds through PILOTS (Payments In Lieu of Taxes) and EATS (Economic Activity Taxes).

CITY OF MAPLEWOOD, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED
JUNE 30, 2025

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.

Deer Creek Development Special Allocation Fund— Tax Increment Financing (T.I.F.) is an economic development tool available to municipalities in the State of Missouri. It works by capturing sales tax and property tax to pay for public improvements associated with a development project. The increased assessed value of the property after the improvement and the sales tax and other revenue generated from the project itself goes to pay back the T.I.F. bonds through PILOTS (Payments in Lieu of Taxes) and EATS (Economic Activity Taxes).

The Deer Creek Development Special Allocation Fund was created to allow the redevelopment of the blighted Deer Creek Shopping Center; the majority of which had been vacant since the closing of the Kmart store in 2001.

Special Business District Fund – The Special Business District Fund was created with voter approval to finance improvement projects in the designated Maplewood Business District. The Fund generates revenue from the tax assessed on commercial property within the business district and from a surcharge on business licenses issued to businesses operating within the Special Business District.

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

CITY OF MAPLEWOOD, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED
JUNE 30, 2025

COVID-19 pandemic, the tax was not implemented until the 1st quarter of 2021 with collections taking place in the 2nd 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.

Proposition S Fund - In April of 2024, the City's voters approved a \$6 million general obligation bond issue to fund capital improvements for the City's streets, sidewalks and streetlights. It will be repaid from the City's existing debt service property tax.

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.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

At the end of this current fiscal year, the governmental funds reported combined fund balance of \$22,053,464 with a net decrease in total fund balance of \$3,553,975. The City contributed approximately \$7 million of its Public Safety Pension Tax funds to LAGERS to reduce the net pension liability related to public safety employees. Offsetting the large contribution to LAGERS' decrease in fund balance was the issuance of \$6 million in general obligation bonds. Total governmental fund revenues for fiscal year ending June 30, 2025, totaled \$23,078,833 while governmental fund expenditures for fiscal year ending June 30, 2025, totaled \$33,423,169.

The fund balance of the General Fund increased approximately \$2,129,502 after transfers of \$4,639,580 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 \$41,280. The City controlled expenditures to be in line with revenue.

The Capital Improvements Fund reported a increase in fund balance of \$362,070. Change in fund balance varies depending on the timing of large capital projects.

CITY OF MAPLEWOOD, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED
JUNE 30, 2025

The Prop S Fund is a new fund, which will account for the proceeds from the general obligation bonds issued in FY2025. The increase in fund balance reflects the difference between the bonds issued and the expenditures on improvements in the current year.

The Public Safety Pension Tax Fund collects property taxes restricted for retirement benefits for public safety employees. In FY2025 the City made a significant contribution to assets LAGERS holds to pay public safety pension benefits to reduce the underfunded status of these future benefits. Future taxes will continue to be used to make contributions to LAGERS.

The Fire Sales Tax Fund and the Prop P Fund collect taxes to provide resources for public safety (fire and police) expenses. All operating expenses are reflected in the appropriate fund and then a transfer from the General Fund is made to cover any shortfalls.

The City's non-major funds 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 \$33,752,327 in capital assets, net of accumulated depreciation. This investment in capital assets includes land, buildings, park facilities, roads, sidewalks, bridges, vehicles, and machinery and equipment. This amount represents a net increase from the fiscal year ended June 30, 2024 including additions and deductions of \$1,564,265. The majority of the increase in capital assets is due to improvements being made to the City's infrastructure with the proceeds from the Series 2024 General Obligation Bond issue. Additional information on capital assets can be found in Note 3 to the basic financial statements.

LONG TERM DEBT

As of June 30, 2025, the City had outstanding long-term debt obligations of \$11,113,037, including leases. The increase from last year of \$2,457,824 is due the issuance of \$6 million in general obligation bonds and new leases totaling \$6,431,731 offset by regular debt payments of approximately \$4 million. 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 \$10,016,021 and the City actually received \$10,623,063. The reason the General Fund revenues were over budget was because licenses and permits came in higher than expected.

Expenditures in the General Fund were \$3,853,981, which was \$331,966 under budgeted appropriations of \$4,185,947 for fiscal 2025. There were only small budget adjustments in the General Fund for fiscal 2025.

CITY OF MAPLEWOOD, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED
JUNE 30, 2025

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. 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. Proposition M is going on the ballot in April 2026 to renovate and rehabilitate the aging effects on City Hall and create an expansion wing for consolidation of the Police Department. 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 began implementation of the Five-Year Welcome Maplewood DEIB plan, increased Human Resources capacity by creating a Human Resource Assistant to focus on Human Resources and removed 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 implemented new budgeting software, as well as third-party payroll software. Both implementations were successful and the Finance Department has now been tasked with selecting and implementing a new Enterprise Resource Planning (ERP) software combining financial, permitting, licensing, and on line payments into one system to enhance reporting and reduce redundancy.

The Community Development Department will continue to hold 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 continue to enhance 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.

CITY OF MAPLEWOOD, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS - UNAUDITED
JUNE 30, 2025

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.

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 began 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 ten-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 required adjustments to remain viable. These adjustments have already begun to make a positive impact.

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.

CITY OF MAPLEWOOD, MISSOURI

STATEMENT OF NET POSITION

JUNE 30, 2025

ASSETS

Cash and investments	\$ 20,242,749
Taxes receivable:	
Property	234,954
Sales and other taxes	2,170,763
Other	57,262
Interest	41,769
Prepaid items	9,049
Cash and investments - restricted	601,481
Capital assets:	
Non-depreciable	6,732,927
Depreciable, net of accumulated depreciation	27,019,400
TOTAL ASSETS	<u>57,110,354</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension related deferred outflows	4,498,670
OPEB related deferred outflows	321,012
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>4,819,682</u>

LIABILITIES

Accounts payable	402,114
Accrued wages and benefits	618,138
Other liabilities	54,762
Interest payable	132,439
Noncurrent liabilities:	
Due in one year, bonds, financed purchase and compensated absences	1,715,604
Due in more than one year:	
Bonds, leases and compensated absences	10,815,550
Net pension liability	1,708,408
Total other post employment benefits liability	1,269,648
TOTAL LIABILITIES	<u>16,716,663</u>

DEFERRED INFLOWS OF RESOURCES

Pension related deferred inflows	1,100,218
OPEB related deferred inflows	112,569
TOTAL DEFERRED INFLOW OF RESOURCES	<u>1,212,787</u>

NET POSITION

Net investment in capital assets	26,072,539
Restricted:	
Capital projects	826,298
Debt service	4,266,066
Local parks and storm water	1,587,438
Solid waste disposal	897,841
Fire services	20,009
Special business district	367,950
Unrestricted	9,962,445
TOTAL NET POSITION	<u>\$ 44,000,586</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, 2025

Functions/Programs	Expenses	Program Revenue			Net (Expense)
		Charges for	Operating	Capital	Revenue and
		Service	Grants and	Grants and	Change in
			Contributions	Contributions	Net Position
Governmental Activities					Governmental
					Activities
General government	\$ 2,524,804	\$ 1,629,890	\$ -	\$ -	\$ (894,914)
Public safety	10,285,400	93,952	56,568	-	(10,134,880)
Public works	3,532,958	-	-	-	(3,532,958)
Sanitation	718,305	34,471	-	-	(683,834)
Parks and recreation	1,707,437	-	-	404,898	(1,302,539)
Community Development	100,607	69,885	-	-	(30,722)
Interest and fiscal charges	723,469	-	-	-	(723,469)
TOTAL GOVERNMENTAL					
ACTIVITIES	\$ 19,592,980	\$ 1,828,198	\$ 56,568	\$ 404,898	(17,303,316)
Taxes:					
Property taxes, levied for General purposes					1,094,894
Property taxes, levied for debt service					766,463
Property taxes, levied for tax incremental debt					856,256
Property taxes, levied for solid waste					724,658
Property taxes, levied for public safety pension					1,017,929
Property taxes, levied for special business district					66,968
Sales and local					12,105,399
Gross receipts					2,262,517
Miscellaneous					864,605
Interest income					689,106
Other miscellaneous revenue					341,254
TOTAL GENERAL REVENUES					20,790,049
CHANGE IN NET POSITION					3,486,733
NET POSITION - BEGINNING OF YEAR					40,513,853
NET POSITION - END OF YEAR					\$ 44,000,586

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

CITY OF MAPLEWOOD, MISSOURI
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025

	General Fund	Parks and Stormwater Fund	Capital Improvement Fund	Prop S Fund	Fire Sales Tax Fund	Prop P Fund	Public Safety Pension Tax Fund	Other Non-major Funds	Total
ASSETS									
Cash and investments	\$ 5,297,079	\$ 3,254,359	\$ 497,437	\$ -	\$ 2,300,358	\$ 1,402,738	652,943	\$ 4,246,306	\$ 17,651,220
Receivable:									
Property taxes	70,486	-	-	-	-	-	66,917	97,551	234,954
Sales and other taxes	896,369	304,678	286,551	-	304,494	97,364	-	281,307	2,170,763
Other	57,262	-	-	-	-	-	-	-	57,262
Interest	-	-	-	-	-	-	41,769	-	41,769
Prepaid items	199	-	8,850	-	-	-	-	-	9,049
Due from other funds	6,605,381	-	106,681	-	-	-	-	508,405	7,220,467
Restricted cash and investments	-	-	-	2,595,529	-	-	-	601,481	3,197,010
TOTAL ASSETS	<u>\$ 12,926,776</u>	<u>\$ 3,559,037</u>	<u>\$ 899,519</u>	<u>\$ 2,595,529</u>	<u>\$ 2,604,852</u>	<u>\$ 1,500,102</u>	<u>\$ 761,629</u>	<u>\$ 5,735,050</u>	<u>\$ 30,582,494</u>
LIABILITIES									
Accounts payable	\$ 58,043	\$ 69,160	\$ 73,221	\$ 195,826	\$ -	\$ -	\$ -	\$ 9,864	\$ 406,114
Accrued wages and benefits	243,748	-	-	-	-	-	374,390	-	618,138
Other liabilities	54,762	-	-	-	-	-	-	-	54,762
Due to other funds	427,890	1,902,439	-	11	2,584,843	1,483,656	496,315	325,313	7,220,467
TOTAL LIABILITIES	<u>784,443</u>	<u>1,971,599</u>	<u>73,221</u>	<u>195,837</u>	<u>2,584,843</u>	<u>1,483,656</u>	<u>870,705</u>	<u>335,177</u>	<u>8,299,481</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenue - property taxes	85,071	-	-	-	-	-	58,784	85,694	229,549
FUND BALANCES:									
Fund balances:									
Nonspendable	199	-	8,850	-	-	-	-	-	9,049
Restricted:									
Capital improvements	-	-	817,448	2,399,692	-	-	-	-	3,217,140
Local parks and stormwater	-	1,587,438	-	-	-	-	-	-	1,587,438
TIF projects and debt service	-	-	-	-	-	-	-	3,209,004	3,209,004
Maplewood business district	-	-	-	-	-	-	-	367,950	367,950
Solid waste disposal	-	-	-	-	-	-	-	856,039	856,039
Fire operations	-	-	-	-	20,009	-	-	-	20,009
Public safety	-	-	-	-	-	16,446	-	50,148	66,594
Debt service	-	-	-	-	-	-	-	1,013,170	1,013,170
Assigned:									
Ryan Hummert Scholarship	51,456	-	-	-	-	-	-	-	51,456
Unassigned	12,005,607	-	-	-	-	-	(167,860)	(182,132)	11,655,615
TOTAL FUND BALANCES	<u>12,057,262</u>	<u>1,587,438</u>	<u>826,298</u>	<u>2,399,692</u>	<u>20,009</u>	<u>16,446</u>	<u>(167,860)</u>	<u>5,314,179</u>	<u>22,053,464</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 12,926,776</u>	<u>\$ 3,559,037</u>	<u>\$ 899,519</u>	<u>\$ 2,595,529</u>	<u>\$ 2,604,852</u>	<u>\$ 1,500,102</u>	<u>\$ 761,629</u>	<u>\$ 5,735,050</u>	<u>\$ 30,582,494</u>

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

CITY OF MAPLEWOOD, MISSOURI
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
AS OF JUNE 30, 2025

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

Total fund balance per balance sheet	\$ 22,053,464
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	33,752,327
Receivables not collected in the current period are not available to pay current expenditures and, therefore, are deferred in the funds.	229,549
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.	1,690,044
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.	(1,061,205)
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.	(132,439)
Long-term liabilities, including bonds accrued vacation, comp time and sick leave are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(12,531,154)</u>
Net position of governmental activities	<u><u>\$ 44,000,586</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, 2025

	General Fund	Parks and Stormwater Fund	Capital Improvement Fund	Prop S Fund	Fire Sales Tax Fund	Prop P Fund	Public Safety Pension Tax Fund	Other Non-major Funds	Total
REVENUES									
Taxes	\$ 8,493,005	\$ 1,733,671	\$ 1,692,154	\$ -	\$ 1,732,889	\$ 541,237	\$ 1,017,929	\$ 4,548,804	\$ 19,759,689
Licenses and permits	1,586,956	-	-	-	-	-	-	69,885	1,656,841
Fines and court costs	93,952	-	-	-	-	-	-	-	93,952
Intergovernmental	56,568	404,898	-	-	-	-	-	-	461,466
Investment income	150,228	1,250	218	6,253	49,020	-	340,019	142,118	689,106
Charges for service	42,934	-	-	-	-	-	-	34,471	77,405
Miscellaneous	199,420	(35)	1,199	-	82,799	-	9,049	47,942	340,374
TOTAL REVENUES	10,623,063	2,139,784	1,693,571	6,253	1,864,708	541,237	1,366,997	4,843,220	23,078,833
EXPENDITURES									
Current:									
General government	2,306,449	-	190,714	-	-	-	-	-	2,497,163
Public safety	-	-	-	-	3,389,540	4,652,507	8,680,904	-	16,722,951
Public works	1,528,633	-	1,232	-	-	-	-	76,851	1,606,716
Sanitation	-	-	-	-	-	-	-	718,305	718,305
Parks and recreation	-	1,356,198	-	-	-	-	-	-	1,356,198
Community Development	-	-	-	-	-	-	-	100,056	100,056
Capital outlay	18,899	742,306	1,194,579	3,791,980	-	5,035	-	860	5,753,659
Debt service:									
Principal retirement	-	-	338,907	-	-	-	-	3,635,000	3,973,907
Interest and fiscal charges	-	-	37,800	173,211	-	-	-	483,203	694,214
TOTAL EXPENDITURES	3,853,981	2,098,504	1,763,232	3,965,191	3,389,540	4,657,542	8,680,904	5,014,275	33,423,169
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	6,769,082	41,280	(69,661)	(3,958,938)	(1,524,832)	(4,116,305)	(7,313,907)	(171,055)	(10,344,336)
OTHER FINANCING SOURCES (USES)									
Purchase of capital assets with leases	-	-	431,731	-	-	-	-	-	431,731
Issuance of bonds	-	-	-	6,000,000	-	-	-	-	6,000,000
Premium on bonds	-	-	-	358,630	-	-	-	-	358,630
Transfers in (out)	(4,639,580)	-	-	-	1,029,040	3,610,540	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(4,639,580)	-	431,731	6,358,630	1,029,040	3,610,540	-	-	6,790,361
NET CHANGE IN FUND BALANCE	2,129,502	41,280	362,070	2,399,692	(495,792)	(505,765)	(7,313,907)	(171,055)	(3,553,975)
FUND BALANCES - BEGINNING OF BEGINNING OF YEAR	9,927,760	1,546,158	464,228	-	515,801	522,211	7,146,047	5,485,234	25,607,439
FUND BALANCES - END OF YEAR	\$12,057,262	\$ 1,587,438	\$ 826,298	\$ 2,399,692	\$ 20,009	\$ 16,446	\$ (167,860)	\$ 5,314,179	\$ 22,053,464

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, 2025

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

Change in fund balance-total governmental funds	\$ (3,553,975)
Revenues that do not provide current financial resources are not included in the fund financial statements.	880
The acquisition of capital assets requires the use of current financial resources but has no effect on net position.	4,486,649
The cost of capital assets is allocated over their estimated useful lives and is reported as depreciation expense in the statement of activities.	(1,989,616)
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.	(29,255)
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.	(71,026)
Pension and other post employment benefits are expenditures and reported as a decrease in fund balance in the governmental funds. In the statement of activities pension expense is the current service cost of providing pension benefits to employees.	7,459,530
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.	(431,731)
The issuance of debt is other financing sources in the governmental funds but is recorded as noncurrent liabilities in the statement of net position.	(6,358,630)
Payment of bond and financed purchases principal payments are expenditures in the governmental funds, but the payments reduce long-term liabilities in the statement of net position.	<u>3,973,907</u>
Change in net position of governmental activities	<u><u>\$ 3,486,733</u></u>

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

CITY OF MAPLEWOOD, MISSOURI
STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2025

	Custodial Fund
CURRENT ASSETS	
Cash	\$ -
TOTAL ASSETS	<u>-</u>
 CURRENT LIABILITIES	
Accounts payable	\$ -
TOTAL CURRENT LIABILITIES	<u>-</u>
 NET POSITION	
Restricted for:	
Individuals	-
TOTAL NET POSITION	<u>\$ -</u>

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, 2025

	Custodial Fund
ADDITIONS	
Investment earnings	\$ -
DEDUCTIONS	
Bonds refunded	13,605
TOTAL DEDUCTIONS	13,605
CHANGE IN NET POSITION	(13,605)
 NET POSITION - BEGINNING OF YEAR	 13,605
NET POSITION - END OF YEAR	\$ -

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

CITY OF MAPLEWOOD, MISSOURI
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

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, 2025, 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.

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 S Fund - The Prop S Fund is used to account for the proceeds from the Series 2024 General Obligation Bonds.

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.

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 type:

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 2024, for purposes of local taxation, is as follows:

Assessed values for the City:

Real Estate	\$ 232,510,729
Personal Property	32,662,824
Less: TIF	(20,495,250)
Total assessed value taxed	<u>\$ 244,678,303</u>

Assessed values for Special Business District:

Real Estate	\$ 26,949,830
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The tax levy per \$100 of the assessed valuation of tangible taxable property, for purposes of local taxation, was as follows:

	Residential	Commercial	Personal Property
General Fund	\$ 0.120	\$ 0.500	\$ 0.567
Public safety pension	0.268	0.413	0.445
Solid Waste Fund	0.216	0.258	0.318
Debt Service Fund	0.280	0.280	0.280
Special Business District	0.073	0.220	-

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, 2025, 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. The City adopted GASB 101, *Compensated Absences*, effective July 1, 2024. This had no effect on net assets or financial statement presentation, as the City continues to report the net liability.

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 Public Safety Pension Tax Fund and the Sewer Lateral Fund had a negative unassigned fund balance at June 30, 2025 of \$167,860 and \$182,132, respectively.

The City's policy is to maintain an unassigned fund balance of not less than 25% of annual operating expenditures for the fiscal year. The City's basic goal is to maintain annual expenditure increases at a reasonable growth rate, and to limit expenditures to anticipated revenues in order to maintain a balanced budget.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

S. **NET POSITION**

In the government-wide financial statements, net position is displayed in three components as follows:

Net Investment in Capital Assets - This consists of capital assets, net of accumulated depreciation, less the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This consists of net position that is legally restricted by outside parties or by law through constitutional provisions or enabling legislation.

Unrestricted - This consists of net position that does not meet the definition of restricted or net investment in capital assets.

T. **USE OF RESTRICTED RESOURCES**

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the City's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the City's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications-committed and then assigned fund balances before using unassigned fund balances.

U. **ENCUMBRANCES**

The City employs encumbrance accounting under which obligations in the form of purchase orders, contracts and other commitments for the expenditure of funds are reported as assigned fund balances since they do not constitute expenditures or liabilities. Appropriations with outstanding commitments or encumbrances are carried into the following year. Unexpended, unencumbered appropriations lapse at the end of the year.

V. **ESTIMATES AND ASSUMPTIONS**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires the City to make estimates and assumptions that affect the reported amounts of assets and liabilities at fiscal year-end and revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND INVESTMENTS

The City is governed by the deposit and investment limitations of state law. It is the policy of the City to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. Statutes require the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities. The Pension Trust Fund is authorized to invest in corporate stocks, bonds and other investments as allowed by state law. The deposits and investments held at June 30, 2025, and reported at fair value, are as follows:

The City has the following recurring fair value measurements as of June 30, 2025:

- 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, 2025, 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, 2025, are as follows:

Investment type	Fair Value	< 1 Year	1 - 5 Years	6 + Years
Governmental Funds:				
Money market funds	\$ 1,238,498	\$ 1,238,498	\$ -	\$ -
U.S Agency notes	698,344	-	698,344	-
Corporate bonds	440,180	440,180	-	-
Total	<u>\$ 2,377,022</u>	<u>\$ 1,678,678</u>	<u>\$ 698,344</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, 2025, 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	1,238,498	AAAm
U.S Agency notes	698,344	Aaa
Corporate bonds	440,180	A-1+

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, 2025, the City had total investments of \$2,377,022, Toyota Credit De Puerto Rico Corp bonds totaled 14% of which and were rated A-1+ by S&P.

3. CAPITAL ASSETS

The following is a summary of changes in capital assets – governmental activities for the year ended June 30, 2025:

	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	111,992	3,134,721	(333,168)	2,913,545
Total capital assets, not depreciated	<u>3,931,374</u>	<u>3,134,721</u>	<u>(333,168)</u>	<u>6,732,927</u>
Capital assets, being depreciated				
Land Improvements	5,076,428	29,103	-	5,105,531
Buildings	19,028,402	216,787	-	19,245,189
Right-to-use equipment	42,865	431,731	-	474,596
Equipment	3,047,946	636,037	-	3,683,983
Vehicles	2,981,142	38,270	(120,831)	2,898,581
Infrastructure	33,631,888	333,168	-	33,965,056
Total capital assets, being depreciated	<u>63,808,671</u>	<u>1,685,096</u>	<u>(120,831)</u>	<u>65,372,936</u>
Less accumulated depreciation:				
Land improvements	(3,374,843)	(149,389)	-	(3,524,232)
Buildings	(7,683,477)	(716,417)	-	(8,399,894)
Right-to-use equipment	(2,232)	(39,544)	-	(41,776)
Equipment	(1,964,285)	(244,218)	-	(2,208,503)
Vehicles	(1,595,521)	(189,377)	120,831	(1,664,067)
Infrastructure	(21,864,393)	(650,671)	-	(22,515,064)
Total accumulated depreciation	<u>(36,484,751)</u>	<u>(1,989,616)</u>	<u>120,831</u>	<u>(38,353,536)</u>
Net capital assets being depreciated	<u>27,323,920</u>	<u>(304,520)</u>	<u>-</u>	<u>27,019,400</u>
Subtotal governmental activities	<u>\$ 31,255,294</u>	<u>\$ 2,830,201</u>	<u>\$ (333,168)</u>	<u>\$ 33,752,327</u>

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

Government Activities:	
General Government	\$ 115,119
Public Safety	627,144
Public Works	944,411
Parks and Recreation	302,942
Total	<u>\$ 1,989,616</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, 2025:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
General Obligation Bonds: Series 2024	\$ -	\$ 6,000,000	\$ (175,000)	\$ 5,825,000	\$ 35,000
General Obligation Bonds: Series 2015	3,280,000		(290,000)	2,990,000	300,000
Limited Obligation Bonds:					
TIF - Series 2005	1,650,000		(1,650,000)	-	-
TIF - Series 2013A	1,375,000		(1,250,000)	125,000	-
CID - 2013B	1,600,000		(270,000)	1,330,000	-
Premium (Discount), net	54,530	358,629	(21,681)	391,478	-
Leases	40,449	431,731	(62,780)	409,400	70,813
Financed purchases	709,764	-	(276,127)	433,637	283,152
Compensated absences	955,613	71,026		1,026,639	1,026,639
TOTAL	<u>\$ 9,665,356</u>	<u>\$ 6,861,386</u>	<u>\$ (3,995,588)</u>	<u>\$ 12,531,154</u>	<u>\$ 1,715,604</u>

General obligation bonds are liquidated from the Firehouse Bond Fund and the General 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. Payments of principal and interest on the Series 2015 and 2024 bonds will be made from revenues collected from an annual ad valorem tax to be imposed on all taxable tangible property within the City.

General Obligation Bonds - Series 2024 \$5,825,000
Interest - 4% to 5%
Matures - 2044
Payments are due on March 1 and September 1

General Obligation Bonds - Series 2015 \$2,990,000
Interest - 2% to 3%
Matures - 2035
Payments are due on March 1 and September 1

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>Fiscal Year End</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	335,000	336,874	671,874
2027	345,000	327,624	672,624
2028	355,000	318,000	673,000
2029	370,000	306,550	676,550
2030	380,000	294,550	674,550
2031-2035	2,085,000	1,271,500	3,356,500
2036-2040	2,530,000	794,200	3,324,200
2041-2044	2,415,000	246,200	2,661,200
Totals	<u>\$ 8,815,000</u>	<u>\$ 3,895,498</u>	<u>\$ 12,710,498</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, 2025, a principal of \$125,000 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, 2025, all outstanding principal was paid in full.

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, 2025, principal of \$1,330,000 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 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 \$73,814 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 \$231,586, 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 \$198,371. The total value of the street sweeper and the fire truck acquired through the capital lease and accumulated depreciation are \$1,038,793 and \$320,325, respectively.

4. LONG-TERM LIABILITIES -continued

Financed Purchases - continued

The City purchased a radios through a lease purchase with Motorola. The City will make annual payments of \$26,504 through January 2033. The total cost of the radios and accumulated depreciation acquired through the financed purchase are \$210,553 and \$45,118, respectively.

The annual rent payments and termination values as of June 30, 2025, are as follows:

Year	<u>Principal</u>	<u>Interest</u>	Total
2026	\$ 283,154	\$ 15,535	\$ 298,689
2027	18,188	8,317	26,505
2028	19,193	7,312	26,505
2029	20,254	6,251	26,505
2030	21,373	5,132	26,505
2031-2033	71,475	8,040	79,515
Total	\$ 433,637	\$ 50,587	\$ 484,224

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 - 2024 tax year	\$ 244,678,303
Debt Limit - 10% of assessed valuation	<u>24,467,830</u>
Amount of debt applicable to debt limit	General obligation debt 8,815,000
Less: Amount available in debt service funds	<u>(1,013,170)</u>
Bonded indebtedness applicable to debt limit	7,801,830
Legal debt margin	\$ 16,666,000

5. LEASES AND RIGHT-TO-USE ASSETS

The City has entered into eight vehicle lease agreements accounted for under GASB Statement No. 87, *Leases*. These leases do not transfer ownership of the vehicles to the City at the end of the lease term and do not contain purchase options. All leases have a term of 60 months, with monthly payments ranging from \$687 to \$2,224. Interest rates on these leases range from 4.69% to 11.33%. Lease end dates range between September 1, 2029, and June 1, 2030.

5. **LEASES AND RIGHT-TO-USE ASSETS - continued**

As of June 30, 2025, the total outstanding lease liability is \$409,400. Lease liabilities are reported in the governmental activities within long-term obligations. The City recognized right-to-use lease assets for vehicles with an initial value of \$474,596. Accumulated depreciation as of June 30, 2025, is \$41,776, resulting in a net book value of \$432,820. These assets are reported in the governmental activities within capital assets. For the fiscal year ended June 30, 2025, the City recognized interest expense on these leases of \$41,703 and amortization expense \$39,544 on right-to-use assets in accordance with GASB Statement No. 87.

Future minimum lease payments under these agreements are as follows:

Year	Principal	Interest	Total
2026	\$ 70,811	\$ 35,127	\$ 105,938
2027	80,190	27,976	108,166
2028	88,067	20,126	108,193
2029	103,172	11,304	114,476
2030	67,160	2,858	70,018
Total	<u>\$ 409,400</u>	<u>\$ 97,391</u>	<u>\$ 506,791</u>

6. **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, 2025:

6. **INTERFUND BALANCES AND TRANSFERS - continued**

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ 6,605,381	\$ 427,890
Parks and Stormwater Fund	-	1,902,439
Capital Improvement Fund	106,681	-
Solid Waste Disposal Fund	73,715	-
Fire Sales Tax Fund	-	2,584,843
Prop P Fund	-	1,483,656
Prop S Fund	-	11
Public Safety Pension Tax Fund	-	496,315
Nonmajor Funds:		
Special Business District Fund	13,060	-
Cambridge Commons TIF Fund	16,014	-
Sewer Lateral Fund	-	282,977
Forfeiture Fund	-	2,248
Hanley Road Special Allocation Fund	-	2,481
Deer Creek TIF	-	37,607
Firehouse Bond Fund	405,616	-
TOTAL	<u>\$ 7,220,467</u>	<u>\$ 7,220,467</u>

During the year, transfers in the amount of \$1,029,040 and \$3,610,540 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.

7. **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.

7. **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, 2025, the following employees were covered by the benefit terms:

Active employees	73
Retirees and beneficiaries currently receiving benefits	59
Inactive employees entitled to but not year receiving benefits	<u>25</u>
Total	<u><u>157</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 11.9% (General), 30.3% (Police) and 30.5% (Fire).

Net Pension Liability

The employer's net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of February 28, 2025.

7. **RETIREMENT PLANS - continued**

Actuarial Assumptions

The total pension liability in the February 28, 2025, 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% inflation for General, 2.75% to 6.55% inflation for Police; 2.75% to 7.15% 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, 2025 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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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

7. **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)
Balanace as of June 30, 2023	\$ 47,005,003	\$ 38,525,126	\$ 8,479,877
Changes for the year:			
Service cost	1,240,921	-	1,240,921
Interest	3,265,065	-	3,265,065
Change in benefit terms	-	-	-
Differences between expected and actual experience	812,399	-	812,399
Change in assuption	-	-	-
Contributions - employer	-	8,612,983	(8,612,983)
Contributions - employee	-	317,392	(317,392)
Net investment income	-	2,447,550	(2,447,550)
Benefit payments	(1,975,777)	(1,975,777)	-
Administrative expense	-	(18,499)	18,499
Other (net transfers)	-	730,428	(730,428)
Net changes	3,342,608	10,114,077	(6,771,469)
Balance as of June 30, 2024	\$ 50,347,611	\$ 48,639,203	\$ 1,708,408

7. **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)	\$ 9,280,098	\$ 1,708,408	\$ (4,520,021)

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

For the year ended June 30, 2025, the City recognized government-wide pension expense of \$1,048,890 related to the LAGERS plan. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 2,671,678	\$ (1,014,471)
Changes in assumptions	59,598	(85,747)
Net difference between projected and actual earnings on pension plan investments	<u>1,767,394</u>	<u>-</u>
Totals	\$ <u>4,498,670</u>	\$ <u>(1,100,218)</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>
2026	\$ 1,373,992
2027	864,054
2028	665,040
2029	413,118
2030	120,277
Thereafter	(38,029)

7. **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.

8. **INSURANCE PROGRAM**

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, 2025.

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 \$244,315 for the year ended June 30, 2025.

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, 2025.

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 \$1,200,335 for the year ended June 30, 2025.

9. **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, 2025, the City paid \$310,093 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.

10. **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.

10. **POSTRETIREMENT HEALTH CARE BENEFITS - continued**

Retiree medical contributions effective for July 1, 2024, 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 July 1, 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	<u>80</u>

Total OPEB Liability

The City's total liability of \$1,269,648 was measured as of June 30, 2025 and was determined by rolling forward 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.

10. **POSTRETIREMENT HEALTH CARE BENEFITS - continued**

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balanace as of June 30, 2023	\$ <u>1,200,359</u>
Changes for the year:	
Service cost	66,115
Interest	47,174
Change in benefit terms	-
Differences between expected and actual experience	-
Change in assumption	-
Benefit payments	<u>(44,000)</u>
Net changes	<u>69,289</u>
Balance as of June 30, 2024	\$ <u><u>1,269,648</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	\$ 1,281,074	\$ 1,269,648	\$ 1,078,078

10. **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	\$ 1,045,290	\$ 1,269,648	\$ 1,327,397

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

For the year ended June 30, 2025, the City recognized OPEB expense of \$148,563. At June 30, 2025, 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	\$ 278,509	\$ -
Changes in assumptions	42,503	112,569
Totals	<u>\$ 321,012</u>	<u>\$ 112,569</u>

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>
2026	\$ 35,274
2027	35,274
2028	35,274
2029	35,776
2030	36,024
Thereafter	30,821

11. **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, 2025 is \$2,066,164.

12. **TAX ABATEMENTS**

As of June 30, 2025, 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, 2025, the City abated property taxes of 50 percent totaling \$149,137 under the Chapter 353 program.

The City is subject to tax abatements it would have collected under section 139.600 of the Missouri Revised Statutes. These taxes are pooled and redistributed to the affected taxing authorities and result from numerous tax abatement agreements throughout the area. For the fiscal year ended June 30, 2025 the City’s taxes were reduced \$40,992.

13. **IMPLEMENTATION OF NEW ACCOUNTING STANDARDS**

Effective for fiscal year beginning July 1, 2024, the City implemented GASB Statement No. 101, *Compensated Absences*. This Statement establishes a unified model for recognizing and measuring liabilities associated with compensated absences, including vacation, sick leave, paid time off, holidays, parental leave, and other qualifying leave types. The adoption of GASB Statement No. 101 did not materially affect the City’s financial statements.

13. **IMPLEMENTATION OF NEW ACCOUNTING STANDARDS** - continued

Under GASB 101, a liability is recognized for:

- Unused leave that is attributable to services already rendered, accumulates, and is more likely than not to be used or paid.
- Used leave that has not yet been paid or settled.

The City implemented GASB Statement No. 102, *Certain Risk Disclosures*, effective for the fiscal year beginning July 1, 2024. This Statement requires disclosure of certain concentrations and constraints that make a government vulnerable to the risk of a significant financial impact.

A concentration or constraint is disclosed if:

- It was known prior to the issuance of the financial statements,
- It exposes the government to a substantial impact,
- And an associated event has occurred, begun to occur, or is more likely than not to occur within 12 months of the financial statement issuance date.

The Government has disclosed relevant risks in accordance with the Statement's requirements. The adoption of GASB Statement No. 102 did not materially impact the financial statements.

14. **SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of the independent auditor's reports, which is when the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MAPLEWOOD, MISSOURI
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS AS OF JUNE 30

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability										
Service cost	\$ 1,240,921	\$ 1,140,159	\$ 1,031,631	\$ 998,431	\$ 971,607	\$ 949,479	\$ 927,392	\$ 847,033	\$ 833,923	\$ 809,819
Interest	3,265,065	3,019,620	2,880,225	2,319,908	2,280,825	2,166,103	1,960,573	1,750,737	1,601,181	1,452,116
Changes in benefit terms	-	-	-	5,794,416	-	-	-	-	-	-
Difference between expected and actual experience	812,399	1,128,727	(124,104)	561,290	(96,544)	(745,947)	590,740	919,507	522,521	(148,931)
Changes in assumptions	-	-	-	-	(341,335)	-	-	-	-	773,426
Benefit payments, including refunds	(1,975,777)	(1,692,372)	(2,001,866)	(1,380,314)	(919,202)	(681,238)	(629,008)	(694,767)	(1,100,571)	(592,742)
Net change in total pension liability	3,342,608	3,596,134	1,785,886	8,293,731	1,895,351	1,688,397	2,849,697	2,822,510	1,857,054	2,293,688
Total pension liability:										
Beginning of year	47,005,003	43,408,869	41,622,983	33,329,252	31,433,901	29,745,504	26,895,807	24,073,297	22,216,243	19,922,555
End of year	<u>\$ 50,347,611</u>	<u>\$ 47,005,003</u>	<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>
Plan Fiduciary Net Position										
Contributions - employer	\$ 8,612,983	\$ 1,858,546	\$ 1,639,610	\$ 7,170,659	\$ 1,513,639	\$ 1,404,240	\$ 1,295,157	\$ 1,234,717	\$ 1,095,524	\$ 1,184,277
Contributions - employee	317,392	290,568	271,227	249,004	247,395	240,951	227,926	229,839	214,365	218,548
Net investment income	2,447,550	1,859,269	1,294,504	41,900	6,161,777	279,149	1,170,047	1,865,130	1,729,389	76,725
Benefit payments, including refunds	(1,975,777)	(1,692,372)	(2,001,866)	(1,380,314)	(919,202)	(681,238)	(629,008)	(694,767)	(1,100,571)	(592,742)
Administrative expenses	(18,499)	(19,665)	(21,920)	(13,813)	(11,716)	(15,334)	(13,169)	(9,307)	(8,936)	(8,500)
Other (net transfers)	730,428	(631,640)	(475,050)	1,725,182	154,681	50,426	(116,265)	16,967	348,162	10,534
Net change in plan fiduciary net position	10,114,077	1,664,706	706,505	7,792,618	7,146,574	1,278,194	1,934,688	2,642,579	2,277,933	888,842
Plan fiduciary net position:										
Beginning of year	38,525,126	36,860,420	36,153,915	28,361,297	21,214,723	19,936,529	18,001,841	15,359,262	13,081,329	12,192,487
End of year	<u>\$ 48,639,203</u>	<u>\$ 38,525,126</u>	<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>
Net pension liability - end of year	<u>\$ 1,708,408</u>	<u>\$ 8,479,877</u>	<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>
Plan fiduciary net position as a percentage of total pension liability	<u>96.6%</u>	<u>82.0%</u>	<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>
Covered payroll	<u>\$ 6,472,404</u>	<u>\$ 6,472,404</u>	<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>
Net pension liability as a percentage of covered payroll	<u>26.4%</u>	<u>131.0%</u>	<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>

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
2025	\$ 2,103,890	\$ 1,927,330	\$ 176,560	\$ 7,658,499	25.17 %
2024	2,025,874	1,857,593	168,281	7,260,454	25.59
2023	1,830,474	1,670,975	159,499	6,833,350	24.45
2022	1,673,924	1,577,000	96,924	6,418,012	24.57
2021	1,635,591	1,519,509	116,082	6,205,176	24.49
2020	1,512,725	1,404,240	108,485	6,023,561	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	1,094,721	1,094,721	-	5,356,468	20.44
2016	1,187,911	1,187,911	-	5,476,043	21.69

Notes to Schedule of Contributions

Valuation date: 2/28/2025

Notes: The roll-forward of total pension liability from February 28, 2025 to June 30, 2025 reflects expected service cost and interest reduced by actual benefit payments.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal and Modified Terminal Funding
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Multiple bases from 5 to 15 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	2.75% wage inflation; 2.25% price inflation
Salary increases	2.75% - 6.75% including wage inflation
Investment rate of return	7.00%, net of investment expenses
Retirement age	Experience-based table of rates that are specific to the type of
Mortality	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>2025</u>	<u>2024</u>	<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	\$ 66,115	\$ 66,115	\$ 73,512	\$ 73,512	\$ 47,979	\$ 35,931	\$ 32,187	\$ 31,833
Interest	47,174	42,897	38,600	17,766	16,775	21,345	21,189	18,873
Changes in assumptions	-	(31,031)	-	(122,521)	3,289	94,882	20,486	(15,206)
Difference between expected and actual experience	-	7,025	-	394,809	-	-	-	-
Benefit payments, including refunds	<u>(44,000)</u>	<u>(43,166)</u>	<u>(44,000)</u>	<u>(44,047)</u>	<u>(16,445)</u>	<u>(13,448)</u>	<u>(17,050)</u>	<u>(13,982)</u>
Net change in total liability	69,289	41,840	68,112	319,519	51,598	138,710	56,812	21,518
Total other post employment benefit liability - beginning of year	<u>1,200,359</u>	<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>	<u>502,250</u>
Total other post employment benefit liability - end of year	<u><u>\$ 1,269,648</u></u>	<u><u>\$ 1,200,359</u></u>	<u><u>\$ 1,158,519</u></u>	<u><u>\$ 1,090,407</u></u>	<u><u>\$ 770,888</u></u>	<u><u>\$ 719,290</u></u>	<u><u>\$ 580,580</u></u>	<u><u>\$ 523,768</u></u>
 Covered employee payroll	 <u><u>\$9,930,000</u></u>	 <u><u>\$9,930,000</u></u>	 <u><u>\$9,856,000</u></u>	 <u><u>\$9,856,000</u></u>	 <u><u>\$8,839,528</u></u>	 <u><u>\$8,405,811</u></u>	 <u><u>\$6,084,712</u></u>	 <u><u>\$6,102,726</u></u>
 Net other post employment benefit liability as a percentage of covered-employee payroll	 <u><u>12.8%</u></u>	 <u><u>12.1%</u></u>	 <u><u>11.8%</u></u>	 <u><u>11.1%</u></u>	 <u><u>8.7%</u></u>	 <u><u>8.6%</u></u>	 <u><u>9.5%</u></u>	 <u><u>8.6%</u></u>

Note: (1)The above information is not available for years prior to the implementation of GASB 75.

(2) No assets are accumulated in a trust that met the criteria of GASB codification P22.101 or P52.101 to pay the related benefits.

CITY OF MAPLEWOOD, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Taxes	\$ 8,608,160	\$ 8,608,160	\$ 8,493,005	\$ (115,155)
Licenses and permits	1,120,201	1,120,201	1,586,956	466,755
Fines and court costs	120,000	120,000	93,952	(26,048)
Intergovernmental	45,000	45,000	56,568	11,568
Investment income	16,500	16,500	150,228	133,728
Charges for service	4,600	4,600	42,934	38,334
Miscellaneous	101,560	101,560	199,420	97,860
TOTAL REVENUES	10,016,021	10,016,021	10,623,063	607,042
EXPENDITURES				
Current:				
General government:				
Legislative	46,432	47,403	46,425	978
Executive	2,287,872	2,315,428	2,135,878	179,550
Legal	159,526	159,526	124,146	35,380
Public works	1,644,691	1,644,691	1,528,633	116,058
Capital outlay	-	18,899	18,899	-
TOTAL EXPENDITURES	4,138,521	4,185,947	3,853,981	331,966
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	5,877,500	5,830,074	6,769,082	939,008
OTHER FINANCING SOURCES				
Transfer in (out)	(6,077,786)	(6,077,786)	(4,639,580)	1,438,206
NET CHANGE IN FUND BALANCE	(200,286)	(247,712)	2,129,502	\$ 2,377,214
FUND BALANCES - BEGINNING OF YEAR	9,927,760	9,927,760	9,927,760	
FUND BALANCES - END OF YEAR	\$ 9,727,474	\$ 9,680,048	\$ 12,057,262	

CITY OF MAPLEWOOD, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
PARKS AND STORMWATER FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 1,780,000	\$ 1,780,000	\$ 1,733,671	\$ (46,329)
Intergovernmental	404,899	404,899	404,898	(1)
Investment income	1,500	1,500	1,250	(250)
Miscellaneous	500	500	(35)	(535)
TOTAL REVENUE	<u>2,186,899</u>	<u>2,186,899</u>	<u>2,139,784</u>	<u>(47,115)</u>
EXPENDITURES				
Current:				
Parks and recreation	1,392,712	1,392,712	1,356,198	36,514
Capital outlay	<u>1,190,068</u>	<u>1,190,068</u>	<u>742,306</u>	<u>447,762</u>
TOTAL EXPENDITURES	<u>2,582,780</u>	<u>2,582,780</u>	<u>2,098,504</u>	<u>484,276</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(395,881)</u>	<u>(395,881)</u>	<u>41,280</u>	<u>\$ 437,161</u>
FUND BALANCES - BEGINNING OF YEAR	<u>1,546,158</u>	<u>1,546,158</u>	<u>1,546,158</u>	
FUND BALANCES - END OF YEAR	<u>\$ 1,150,277</u>	<u>\$ 1,150,277</u>	<u>\$ 1,587,438</u>	

CITY OF MAPLEWOOD, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FIRE SALES TAX FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 1,800,000	\$ 1,800,000	\$ 1,732,889	\$ (67,111)
Investment income	65,000	65,000	49,020	(15,980)
Miscellaneous	-	-	82,799	82,799
TOTAL REVENUE	<u>1,865,000</u>	<u>1,865,000</u>	<u>1,864,708</u>	<u>(292)</u>
EXPENDITURES				
Current:				
Public safety - Fire	2,446,275	3,322,996	3,389,540	(66,544)
Capital outlay	-	-	-	-
Debt service	-	-	-	-
TOTAL EXPENDITURES	<u>2,446,275</u>	<u>3,322,996</u>	<u>3,389,540</u>	<u>(66,544)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(581,275)	(1,457,996)	(1,524,832)	(66,836)
OTHER FINANCING SOURCES				
Transfer in (out)	-	-	1,029,040	1,029,040
NET CHANGE IN FUND BALANCE	(581,275)	(1,457,996)	(495,792)	<u>\$ 962,204</u>
FUND BALANCES - BEGINNING OF YEAR	<u>515,801</u>	<u>515,801</u>	<u>515,801</u>	
FUND BALANCES - END OF YEAR	<u>\$ (65,474)</u>	<u>\$ (942,195)</u>	<u>\$ 20,009</u>	

CITY OF MAPLEWOOD, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
PROP P FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 545,000	\$ 545,000	\$ 541,237	\$ (3,763)
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>545,000</u>	<u>545,000</u>	<u>541,237</u>	<u>(3,763)</u>
EXPENDITURES				
Current:				
Public safety	3,985,101	4,519,557	4,652,507	(132,950)
Capital outlay	-	5,035	5,035	-
TOTAL EXPENDITURES	<u>3,985,101</u>	<u>4,524,592</u>	<u>4,657,542</u>	<u>(132,950)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,440,101)	(3,979,592)	(4,116,305)	(136,713)
OTHER FINANCING SOURCES				
Transfer in (out)	-	-	3,610,540	(3,610,540)
NET CHANGE IN FUND BALANCE	(3,440,101)	(3,979,592)	(505,765)	<u>\$ (3,747,253)</u>
FUND BALANCES - BEGINNING OF YEAR	<u>522,211</u>	<u>522,211</u>	<u>522,211</u>	
FUND BALANCES - END OF YEAR	<u>\$ (2,917,890)</u>	<u>\$ (3,457,381)</u>	<u>\$ 16,446</u>	

CITY OF MAPLEWOOD, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
PUBLIC SAFETY PENSION TAX FUND
FOR THE YEAR ENDED JUNE 30, 2025

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes	\$ 826,800	\$ 826,800	\$ 1,017,929	\$ 191,129
Investment income	-	-	340,019	340,019
Miscellaneous	-	-	9,049	9,049
TOTAL REVENUES	<u>826,800</u>	<u>826,800</u>	<u>1,366,997</u>	<u>540,197</u>
EXPENDITURES				
Current:				
Public safety	<u>716,800</u>	<u>8,751,939</u>	<u>8,680,904</u>	<u>71,035</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	110,000	(7,925,139)	(7,313,907)	<u>\$ 611,232</u>
FUND BALANCES - BEGINNING OF YEAR	<u>7,146,047</u>	<u>7,146,047</u>	<u>7,146,047</u>	
FUND BALANCES - END OF YEAR	<u>\$ 7,256,047</u>	<u>\$ (779,092)</u>	<u>\$ (167,860)</u>	

CITY OF MAPLEWOOD, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
PROP S FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Investment income	\$ -	\$ -	\$ 6,253	\$ 6,253
TOTAL REVENUES	-	-	6,253	6,253
EXPENDITURES				
Capital outlay	2,000,000	4,255,635	3,791,980	463,655
Debt service:				
Interest and fiscal charges	-	179,464	173,211	6,253
TOTAL EXPENDITURES	2,000,000	4,255,635	3,965,191	290,444
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,000,000)	(4,255,635)	(3,958,938)	296,697
OTHER FINANCING SOURCES				
Issuance of bonds	-	6,000,000	6,000,000	-
Premium on bonds	-	358,630	358,630	-
TOTAL OTHER FINANCING SOURCES	-	6,358,630	6,358,630	-
NET CHANGE IN FUND BALANCE	(2,000,000)	2,102,995	2,399,692	<u>\$ 296,697</u>
FUND BALANCES - BEGINNING OF YEAR	-	-	-	
FUND BALANCES - END OF YEAR	<u>\$ (2,000,000)</u>	<u>\$ 2,102,995</u>	<u>\$ 2,399,692</u>	

CITY OF MAPLEWOOD, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025

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 Fire Sales Tax Fund and Prop P Fund.

SUPPLEMENTARY INFORMATION

CITY OF MAPLEWOOD, MISSOURI
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2025

	Special Revenue Funds				Debt Service Funds				
	Sewer Lateral Fund	Forfeiture Fund	Solid Waste Disposal Fund	Special Business District Fund	Cambridge Commons TIF Fund	Deer Creek Center TIF Fund	Hanely Road Special Allocation Fund	Debt Service Fund	Total
ASSETS									
Cash and investments	\$ 102,451	\$ 52,396	\$ 780,798	\$ 354,890	\$ -	\$ 2,173,907	\$ 781,864	\$ -	\$ 4,246,306
Receivables:									
Taxes	-	-	47,586	-	-	-	-	49,965	97,551
Other	-	-	-	-	-	128,153	153,154	-	281,307
Restricted cash	-	-	-	-	-	-	-	601,481	601,481
Due from other funds	-	-	73,715	13,060	16,014	-	-	405,616	508,405
TOTAL ASSETS	<u>\$ 102,451</u>	<u>\$ 52,396</u>	<u>\$ 902,099</u>	<u>\$ 367,950</u>	<u>\$ 16,014</u>	<u>\$ 2,302,060</u>	<u>\$ 935,018</u>	<u>\$ 1,057,062</u>	<u>\$ 5,735,050</u>
LIABILITIES									
Accounts payable	\$ 1,606	\$ -	\$ 4,258	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 9,864
Due to other funds	282,977	2,248	-	-	-	37,607	2,481	-	325,313
TOTAL LIABILITIES	<u>284,583</u>	<u>2,248</u>	<u>4,258</u>	<u>-</u>	<u>4,000</u>	<u>37,607</u>	<u>2,481</u>	<u>-</u>	<u>335,177</u>
DEFERRED INFLOWS									
Unavailable revenue - property taxes	-	-	41,802	-	-	-	-	43,892	85,694
FUND BALANCES:									
Fund balances:									
Restricted:									
TIF projects and debt service	-	-	-	-	12,014	2,264,453	932,537	-	3,209,004
Maplewood business district	-	-	-	367,950	-	-	-	-	367,950
Solid waste disposal	-	-	856,039	-	-	-	-	-	856,039
Debt service	-	-	-	-	-	-	-	1,013,170	1,013,170
Public safety	-	50,148	-	-	-	-	-	-	50,148
Unassigned	(182,132)	-	-	-	-	-	-	-	(182,132)
TOTAL FUND BALANCES	<u>(182,132)</u>	<u>50,148</u>	<u>856,039</u>	<u>367,950</u>	<u>12,014</u>	<u>2,264,453</u>	<u>932,537</u>	<u>1,013,170</u>	<u>5,314,179</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	<u>\$ 102,451</u>	<u>\$ 52,396</u>	<u>\$ 902,099</u>	<u>\$ 367,950</u>	<u>\$ 16,014</u>	<u>\$ 2,302,060</u>	<u>\$ 935,018</u>	<u>\$ 1,057,062</u>	<u>\$ 5,735,050</u>

CITY OF MAPLEWOOD, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	Special Revenue Funds				Debt Service Funds				
	Sewer Lateral Fund	Forfeiture Fund	Solid Waste Disposal Fund	Special Business District Fund	Cambridge Commons TIF Fund	Deer Creek Center TIF Fund	Hanely Road Special Allocation Fund	Debt Service Fund	Total
REVENUES									
Taxes	\$ 134,196	\$ -	\$ 724,658	\$ 66,968	\$ -	\$ 1,680,177	\$ 1,176,342	\$ 766,463	\$ 4,548,804
Licenses and permits	-	-	-	69,885	-	-	-	-	69,885
Investment income	14	39	1,821	206	-	89,901	50,137	-	142,118
Charges for service	-	-	34,471	-	-	-	-	-	34,471
Miscellaneous	4,026	-	16,050	27,866	-	-	-	-	47,942
TOTAL REVENUES	138,236	39	777,000	164,925	-	1,770,078	1,226,479	766,463	4,843,220
EXPENDITURES									
Current:									
Public works	76,851	-	-	-	-	-	-	-	76,851
Sanitation	-	-	718,305	-	-	-	-	-	718,305
Community development	-	-	-	100,056	-	-	-	-	100,056
Capital outlay	-	-	-	860	-	-	-	-	860
Debt service:									
Principal retirement	-	-	-	-	-	1,520,000	1,650,000	465,000	3,635,000
Interest and fiscal charges	-	-	-	-	-	201,142	80,290	201,771	483,203
TOTAL EXPENDITURES	76,851	-	718,305	100,916	-	1,721,142	1,730,290	666,771	5,014,275
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	61,385	39	58,695	64,009	-	48,936	(503,811)	99,692	(171,055)
FUND BALANCES - BEGINNING OF YEAR	(243,517)	50,109	797,344	303,941	12,014	2,215,517	1,436,348	913,478	5,485,234
FUND BALANCES - END OF YEAR	\$ (182,132)	\$ 50,148	\$ 856,039	\$ 367,950	\$ 12,014	\$ 2,264,453	\$ 932,537	\$ 1,013,170	\$ 5,314,179

CITY OF MAPLEWOOD, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
SOLID WASTE DISPOSAL FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 630,000	\$ 630,000	\$ 724,658	\$ 94,658
Investment income	200	200	1,821	1,621
Charges for service	22,400	22,400	34,471	12,071
Miscellaneous	25,000	25,000	16,050	(8,950)
TOTAL REVENUE	<u>677,600</u>	<u>677,600</u>	<u>777,000</u>	<u>99,400</u>
EXPENDITURES				
Current:				
Sanitation	<u>760,190</u>	<u>760,190</u>	<u>718,305</u>	<u>41,885</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(82,590)	(82,590)	58,695	<u>\$ 141,285</u>
FUND BALANCES - BEGINNING OF YEAR	<u>797,344</u>	<u>797,344</u>	<u>797,344</u>	
FUND BALANCES - END OF YEAR	<u>\$ 714,754</u>	<u>\$ 714,754</u>	<u>\$ 856,039</u>	

CITY OF MAPLEWOOD, MISSOURI
SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
CAPITAL IMPROVEMENT FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 1,680,000	\$ 1,680,000	\$ 1,692,154	\$ 12,154
Intergovernmental	640,000	640,000	-	(640,000)
Investment income	500	500	218	(282)
Miscellaneous	51,000	51,000	1,199	(49,801)
TOTAL REVENUES	<u>2,371,500</u>	<u>2,371,500</u>	<u>1,693,571</u>	<u>(677,929)</u>
EXPENDITURES				
Current:				
General government	201,660	225,659	190,714	34,945
Public works	-	1,232	1,232	-
Capital outlay	2,388,699	2,011,992	1,194,579	817,413
Debt service	-	376,707	376,707	-
TOTAL EXPENDITURES	<u>2,590,359</u>	<u>2,615,590</u>	<u>1,763,232</u>	<u>852,358</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(218,859)	(244,090)	(69,661)	174,429
OTHER FINANCING SOURCES				
Purchase of capital assets with leases	-	431,731	431,731	-
Transfers	-	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>431,731</u>	<u>431,731</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(218,859)	187,641	362,070	<u>\$ 174,429</u>
FUND BALANCES - BEGINNING OF YEAR	<u>464,228</u>	<u>464,228</u>	<u>464,228</u>	
FUND BALANCES - END OF YEAR	<u>\$ 245,369</u>	<u>\$ 651,869</u>	<u>\$ 826,298</u>	

CITY OF MAPLEWOOD, MISSOURI**SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
SEWER LATERAL FUND
FOR THE YEAR ENDED JUNE 30, 2025**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 115,000	\$ 115,000	\$ 134,196	\$ 19,196
Investment income	-	-	14	14
Miscellaneous	-	-	4,026	4,026
TOTAL REVENUE	<u>115,000</u>	<u>115,000</u>	<u>138,236</u>	<u>23,236</u>
EXPENDITURES				
Current:				
Public works	<u>77,000</u>	<u>77,983</u>	<u>76,851</u>	<u>1,132</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	38,000	37,017	61,385	<u>\$ 24,368</u>
FUND BALANCES - BEGINNING OF YEAR	<u>(243,517)</u>	<u>(243,517)</u>	<u>(243,517)</u>	
FUND BALANCES - END OF YEAR	<u>\$ (205,517)</u>	<u>\$ (206,500)</u>	<u>\$ (182,132)</u>	

CITY OF MAPLEWOOD, MISSOURI

SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
FORFEITURE FUND (ASSET SHARING)
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 39	\$ 39
EXPENDITURES				
Capital outlay	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	39	<u>\$ 39</u>
FUND BALANCES - BEGINNING OF YEAR	<u>50,109</u>	<u>50,109</u>	<u>50,109</u>	
FUND BALANCES - END OF YEAR	<u>\$ 50,109</u>	<u>\$ 50,109</u>	<u>\$ 50,148</u>	

CITY OF MAPLEWOOD, MISSOURI
SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
SPECIAL BUSINESS DISTRICT
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 54,000	\$ 54,000	\$ 66,968	\$ 12,968
Licenses and permits	57,000	57,000	69,885	12,885
Investment income	100	100	206	106
Miscellaneous	7,100	7,100	27,866	20,766
TOTAL REVENUE	<u>118,200</u>	<u>118,200</u>	<u>164,925</u>	<u>46,725</u>
EXPENDITURES				
Current:				
Community development	116,012	116,012	100,056	15,956
Capital outlay	37,500	37,500	860	36,640
TOTAL EXPENDITURES	<u>153,512</u>	<u>153,512</u>	<u>100,916</u>	<u>52,596</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(35,312)	(35,312)	64,009	<u>\$ 99,321</u>
FUND BALANCES - BEGINNING OF YEAR	<u>303,941</u>	<u>303,941</u>	<u>303,941</u>	
FUND BALANCES - END OF YEAR	<u>\$ 268,629</u>	<u>\$ 268,629</u>	<u>\$ 367,950</u>	

CITY OF MAPLEWOOD, MISSOURI
SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
CAMBRIDGE COMMONS TIF FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Community development	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	\$ -
FUND BALANCES - BEGINNING OF YEAR	12,014	12,014	12,014	
FUND BALANCES - END OF YEAR	\$ 12,014	\$ 12,014	\$ 12,014	

CITY OF MAPLEWOOD, MISSOURI
SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
DEER CREEK CENTER TIF FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 1,735,000	\$ 1,735,000	\$ 1,680,177	\$ (54,823)
Investment income	18,000	18,000	89,901	71,901
TOTAL REVENUE	<u>1,753,000</u>	<u>1,753,000</u>	<u>1,770,078</u>	<u>17,078</u>
EXPENDITURES				
Debt service	<u>1,753,000</u>	<u>1,954,142</u>	<u>1,721,142</u>	<u>233,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(201,142)	48,936	<u>\$ 250,078</u>
FUND BALANCES - BEGINNING OF YEAR	<u>2,215,517</u>	<u>2,215,517</u>	<u>2,215,517</u>	
FUND BALANCES - END OF YEAR	<u>\$ 2,215,517</u>	<u>\$ 2,014,375</u>	<u>\$ 2,264,453</u>	

CITY OF MAPLEWOOD, MISSOURI
SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
HANLEY ROAD SPECIAL ALLOCATION FUND
FOR THE YEAR ENDED JUNE 30, 2025

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Taxes	1,101,000	\$ 1,101,000	\$ 1,176,342	\$ 75,342
Investment income	300	300	50,137	49,837
TOTAL REVENUE	<u>1,101,300</u>	<u>1,101,300</u>	<u>1,226,479</u>	<u>125,179</u>
EXPENDITURES				
Debt service	<u>1,107,300</u>	<u>1,736,290</u>	<u>1,730,290</u>	<u>6,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,000)	(634,990)	(503,811)	<u>\$ 131,179</u>
FUND BALANCES - BEGINNING OF YEAR	<u>1,436,348</u>	<u>1,436,348</u>	<u>1,436,348</u>	
FUND BALANCES - END OF YEAR	<u>\$ 1,430,348</u>	<u>\$ 801,358</u>	<u>\$ 932,537</u>	

CITY OF MAPLEWOOD, MISSOURI
SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
DEBT SERVICE FUND
FOR THE YEAR ENDED JUNE 30, 2025

	BUDGET ORIGINAL	FINAL	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 572,000	\$ 572,000	\$ 766,463	\$ 194,463
EXPENDITURES				
Debt Service	395,800	666,771	666,771	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	176,200	(94,771)	99,692	\$ 194,463
FUND BALANCES - BEGINNING OF YEAR	913,478	913,478	913,478	
FUND BALANCES - END OF YEAR	\$ 1,089,678	\$ 818,707	\$ 1,013,170	

STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Maplewood, Missouri's annual comprehensive 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>2025</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>
Governmental Activities:										
Net investment in capital assets	\$ 26,072,539	\$ 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
Restricted:										
Capital Projects	826,298	464,228	702,417	1,519,468	2,304,582	2,013,138	2,285,564	1,485,599	963,458	1,358,006
Net pension Asset - PERS	-	-	-	-	7,070,969	-	-	-	-	-
Debt service	4,266,066	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
Local parks and storm water	1,587,438	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
Solid waste disposal	897,841	839,146	655,251	532,243	110,939	22,992	26,010	19,257	21,665	201,599
Fire services	20,009	515,801	312,670	536,751	542,866	1,198,084	400,511	362,557	399,891	418,545
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
Maplewood business district	367,950	303,941	254,201	224,167	187,171	175,652	159,486	101,965	108,881	117,523
Unrestricted	<u>9,962,445</u>	<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>
Total Governmental Activities, Net Position	<u>\$ 44,000,586</u>	<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>

Source: Basic Financial Statements

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
EXPENSES										
Governmental activities:										
General government	\$ 2,524,804	\$ 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
Public safety	10,285,400	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
Public works	3,532,958	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
Sanitation	718,305	567,623	587,202	579,973	777,859	671,791	669,174	638,212	724,108	580,865
Parks and recreation	1,707,437	1,741,708	1,837,398	1,469,611	1,308,721	661,384	728,145	640,971	601,333	589,462
Community development	100,607	451,420	162,933	104,635	82,870	107,175	79,414	152,339	96,669	144,057
Interest and fiscal charges	723,469	467,670	666,656	777,854	882,209	975,655	1,023,942	1,118,649	1,203,780	1,252,201
Total governmental activities expenses	19,592,980	19,272,274	18,875,304	14,875,525	12,938,104	14,708,607	14,828,505	14,255,485	13,304,505	13,442,278
PROGRAM REVENUE										
Governmental activities:										
Charges for services:										
General government	1,629,890	1,200,688	1,022,527	932,185	1,451,247	956,913	796,786	951,803	1,047,031	963,823
Public safety	93,952	110,880	123,457	152,741	99,867	270,765	318,431	427,232	414,481	496,332
Public works	-	13,089	15,044	-	4,878	15,927	14,519	6,203	9,756	19,478
Sanitation	34,471	28,222	23,777	26,810	-	-	-	-	-	-
Community development	69,885	62,139	63,617	53,454	-	-	-	-	-	-
Operating grants and contributions	56,568	486,505	1,697,272	40,912	634,470	726,083	576,908	585,091	548,481	555,917
Capital and operating grants and contributions	404,898	-	789,837	325,523	42,381	-	-	145,240	1,419,789	3,771
Total governmental activities program revenue	2,289,664	1,901,523	3,735,531	1,531,625	2,232,843	1,969,688	1,706,644	2,115,569	3,439,538	2,039,321
NET EXPENSES	<u>(17,303,316)</u>	<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>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Taxes:										
General	1,094,894	1,089,159	961,390	849,856	959,066	1,072,617	950,686	844,535	882,814	928,933
Debt service	766,463	729,980	535,395	597,319	473,381	521,219	470,900	565,686	488,622	470,929
Tax increment debt	856,256	999,801	892,625	608,837	1,715,742	2,091,391	1,090,599	1,615,863	1,312,192	1,326,846
Solid waste	724,658	693,934	665,457	949,041	641,787	602,485	546,980	352,133	351,753	356,030
Public safety pension	1,017,929	989,554	953,728	-	-	-	-	-	-	-
Business district	66,968	58,367	56,041	53,301	53,803	55,789	53,170	51,376	44,536	50,868
Gross receipts	2,262,517	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
Sales tax	12,105,399	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
Miscellaneous	864,605	1,035,671	761,710	672,775	156,323	173,353	165,875	175,856	193,406	163,014
Investment earnings	689,106	769,848	90,446	(81,520)	(21,672)	144,253	79,641	34,949	13,719	10,953
Gain on sale of capital assets	-	-	-	-	(62,570)	(156,776)	993	-	38,555	-
Other	341,254	234,780	950,566	226,957	1,001,252	364,232	746,042	1,088,538	554,176	232,921
Total governmental activities	20,790,049	21,398,729	20,080,951	17,251,330	15,170,150	14,950,537	14,239,787	14,598,905	13,266,674	12,761,914
Special item	-	7,210,383	-	-	-	-	-	-	-	-
CHANGES IN NET POSITION	<u>\$ 3,486,733</u>	<u>\$11,238,361</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>

Source: Basic Financial Statements

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
FUNCTIONS/PROGRAMS										
Governmental activities:										
General government	\$ 1,629,890	\$1,200,688	\$1,022,527	\$ 932,185	\$1,451,247	\$ 956,913	\$ 796,786	\$ 951,803	\$1,047,031	\$ 963,823
Public safety	150,520	110,880	1,820,729	193,653	167,345	308,743	371,056	427,232	437,485	532,525
Public works	-	13,089	804,881	3,500	609,252	554,573	532,362	6,203	1,951,026	542,973
Sanitation	34,471	28,222	23,777	26,810	4,999	-	6,440	-	3,996	-
Parks and recreation	404,898	-	-	322,023	-	149,459	-	-	-	-
Community development	69,885	62,139	63,617	53,454	-	-	-	-	-	-
Total Governmental Activities	<u>\$ 2,289,664</u>	<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>

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund:										
Non-spendable	\$ 199	\$ 368,876	\$ 106,928	\$ 105,699	\$ -	\$ -	\$ 7,435	\$ 159,241	\$ 154,341	\$ 105,069
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	172,086	172,086	162,197	162,156
Assigned	51,456	51,956	54,446	57,246	65,618	70,334	917,804	494,724	566,907	697,840
Unassigned	12,005,607	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
Total General Fund	<u>\$ 12,057,262</u>	<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>
All Other Governmental Funds:										
Restricted/Reserved										
Nonspendable	\$ 8,850	\$ 51,881	\$ 32,782	\$ 21,429	\$ 2,100	\$ 1,367	\$ 1,367	\$ 14,154	\$ 19,681	\$ 4,678
Restricted	10,337,344	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
Unassigned	<u>(349,992)</u>	<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>
Total all other governmental funds	<u>\$ 9,996,202</u>	<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>

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues:										
Taxes	\$ 19,759,689	\$ 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
Licenses and permits	1,656,841	1,259,193	1,092,492	982,566	923,989	779,929	931,071	1,046,469	965,892	884,263
Fines and forfeitures	93,952	110,880	123,457	152,741	270,765	318,332	427,232	413,992	466,555	876,654
Intergovernmental	461,466	486,505	2,487,109	366,435	188,659	91,792	340,803	1,800,491	65,969	147,069
Earnings on investments	689,106	769,848	90,446	(81,520)	144,251	79,641	34,948	13,719	10,953	10,518
Charges for services	77,405	44,945	32,473	29,883	46,167	46,881	34,526	39,802	54,105	43,346
Miscellaneous	340,374	212,508	906,963	189,503	373,017	740,466	1,087,539	553,676	226,421	729,502
Total revenues	<u>23,078,833</u>	<u>23,220,563</u>	<u>23,718,620</u>	<u>18,737,170</u>	<u>17,088,979</u>	<u>15,971,799</u>	<u>16,860,354</u>	<u>17,015,743</u>	<u>14,781,767</u>	<u>15,425,700</u>
Expenditures:										
Current:										
General government	2,516,676	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
Public safety	16,726,594	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
Public works	1,606,716	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
Sanitation	718,305	567,623	587,202	579,973	668,219	669,174	638,212	724,108	580,865	626,773
Parks and recreation	1,356,198	1,370,626	1,549,385	1,256,351	661,384	697,213	628,582	574,095	574,516	579,851
Community development	76,900	414,908	93,734	70,978	99,943	76,189	131,139	89,183	109,841	98,963
Capital outlay	5,753,659	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
Debt service:										
Principal	3,973,907	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
Interest	694,214	497,374	663,652	806,124	999,004	1,054,062	1,153,992	1,228,221	1,279,997	1,268,661
Total expenditures	<u>33,423,169</u>	<u>21,401,565</u>	<u>22,654,020</u>	<u>19,366,626</u>	<u>17,123,177</u>	<u>15,550,468</u>	<u>18,689,394</u>	<u>21,691,961</u>	<u>15,489,493</u>	<u>15,401,629</u>
Excess of Revenues over (under) expenditures	<u>(10,344,336)</u>	<u>1,818,998</u>	<u>1,064,600</u>	<u>(629,456)</u>	<u>(34,198)</u>	<u>421,331</u>	<u>(1,829,040)</u>	<u>(4,676,218)</u>	<u>(707,726)</u>	<u>24,071</u>
Other Financing Sources (Uses)										
Issuance of debt	6,000,000	-	-	-	-	-	-	-	-	6,000,000
Insurance proceeds	-	-	43,603	37,454	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	5,600	7,500	62,000	1,016,925	-
Bond Premium	358,630	-	-	-	-	-	-	-	-	169,588
Bond Discount	-	-	-	-	-	-	-	-	493	-
Payment to Refunding Agent	-	-	-	-	-	-	-	-	-	-
Proceeds from lease purchase agreement	431,731	253,418	-	96,690	1,099,999	-	-	645,695	-	-
Transfers from other funds	4,639,580	5,772,943	4,587,655	239,250	400,600	401,850	402,800	398,300	-	403,700
Transfer to other funds	<u>(4,639,580)</u>	<u>(5,772,943)</u>	<u>(4,587,655)</u>	<u>(239,250)</u>	<u>(400,600)</u>	<u>(401,850)</u>	<u>(402,800)</u>	<u>(398,300)</u>	-	<u>(403,700)</u>
Total other financing sources (uses)	<u>6,790,361</u>	<u>253,418</u>	<u>43,603</u>	<u>134,144</u>	<u>1,099,999</u>	<u>5,600</u>	<u>7,500</u>	<u>707,695</u>	<u>1,017,418</u>	<u>6,169,588</u>
SPECIAL ITEM	<u>-</u>	<u>7,210,383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (3,553,975)</u>	<u>\$ 2,072,416</u>	<u>\$ 1,108,203</u>	<u>\$ (495,312)</u>	<u>\$ 1,065,801</u>	<u>\$ 426,931</u>	<u>\$ (1,821,540)</u>	<u>\$ (3,968,523)</u>	<u>\$ 309,692</u>	<u>\$ 6,193,659</u>
Debt service as a percentage of noncapital expenditures	16.1%	17.4%	18.8%	19.6%	20.3%	17.8%	23.3%	22.3%	22.4%	18.6%

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
2025	\$ 3,805,108	\$ 10,105,136	\$ 2,244,596	\$ 2,856,519	\$ 456,922	\$ 206,889	\$ 66,598	\$ 17,921	-	\$ 19,759,689
2024	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	2,226,644	7,733,741	1,786,920	2,806,201	280,814	187,566	72,149	48,095	1	15,142,131
2020	2,124,044	7,676,177	1,914,020	1,635,303	286,117	166,332	61,123	51,616	26	13,914,758
2019	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
2018	1,767,725	7,578,080	1,885,093	1,312,192	288,466	167,881	66,599	75,280	6,278	13,147,594
2017	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
2016	1,429,179	7,020,537	1,981,007	1,800,014	210,267	160,558	66,600	65,976	210	12,734,348

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 & 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>
2025	\$ 136,495,550	\$ 93,416,250	\$ 2,598,929	\$ 232,510,729	\$ 32,662,824	\$ 265,173,553	\$ 0.8840	\$ 1,116,531,625	23.750
2024	113,249,000	79,564,900	2,562,851	195,376,751	28,800,541	224,177,292	0.8840	1,109,729,585	23.755
2023	102,279,660	80,739,840	2,458,018	185,477,518	22,139,819	207,617,337	0.9510	865,397,667	23.991
2022	101,744,070	80,922,220	2,350,521	185,016,811	22,565,361	207,582,172	0.9610	864,102,303	24.023
2021	82,660,790	63,875,300	2,043,456	148,581,565	21,357,945	169,939,510	1.0610	705,773,947	24.078
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	2,251,070	150,370,547	20,450,075	170,820,622	1.0000	693,156,465	24.644
2018	75,764,630	72,917,610	2,380,450	151,064,706	19,926,390	170,991,096	0.9960	694,450,648	24.622
2017	71,410,730	66,233,570	2,167,351	139,813,666	20,736,591	160,550,257	0.7640	652,436,980	24.608
2016	71,490,240	64,358,750	2,120,120	137,971,124	17,062,440	155,033,564	0.7650	635,715,253	24.387

Source: St. Louis County Assessor

NOTE: Residential real property is assed at 19 percent of estimated value: commerical and state assessed at 32 percent; and 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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
City of Maplewood (1)										
Operating	\$0.1200	\$0.1200	\$ 0.1480	\$0.1480	\$0.1560	\$0.1520	\$ 0.1750	\$0.1700	\$0.1830	\$0.1820
Solid waste disposal	0.2160	0.2160	0.2160	0.2160	0.2170	0.2150	0.2460	0.1460	0.1550	0.1540
Pension	0.2680	0.2680	0.2960	0.2960	0.3170	0.3140	0.3600	0.3590	0.3820	0.3800
Debt Service	0.2800	0.2800	0.2260	0.2260	0.2610	0.2800	0.2800	0.2800	0.2800	0.2800
Total	<u>\$0.8840</u>	<u>\$0.8840</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>
Overlapping governments:										
Maplewood-Richmond Heights School:										
Operating	4.2108	3.4173	4.8037	4.1420	4.0880	4.3131	4.7002	4.6473	4.6473	4.2369
Debt Service	0.8500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500	1.3500
Capital projects	0.1000	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	0.1630	0.2090	0.2090	0.1650	0.1760	0.1760	0.1950	0.1950	0.1950	0.2060
Debt Service	0.0050	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190	0.0190
Park Maintenance	0.0360	0.0500	0.0500	0.0400	0.0420	0.0420	0.0460	0.0460	0.0460	0.0490
Health Hospital	0.1000	0.1400	0.1400	0.1110	0.1180	0.1180	0.1310	0.1310	0.1310	0.1380
Road and Bridge	0.0750	0.1050	0.1050	0.0830	0.0880	0.0880	0.0980	0.0980	0.0980	0.1030
Special School District:										
Operating	0.9648	0.9648	0.9616	1.0158	1.1077	1.1077	1.1980	1.1912	1.1912	1.2348
St. Louis Community College:										
Operating	0.2628	0.2628	0.2619	0.2787	0.1987	0.1986	0.2129	0.2112	0.2112	0.2176
Metro Zoo, Park and Museum:										
Operating	0.2347	0.2347	0.2340	0.2455	0.2532	0.2549	0.2710	0.2694	0.2694	0.2777
Sheltered Workshop:										
Operating	0.0900	0.0900	0.0900	0.0710	0.0750	0.0750	0.0840	0.0840	0.0840	0.0900
Maplewood Library:										
Operating	0.4220	0.4220	0.4220	0.3450	0.3450	0.3430	0.3840	0.3700	0.3700	0.4650
Metro, Sewer District:										
Operating	0.0997	0.0997	0.0997	0.1041	0.1078	0.1077	0.1170	0.1159	0.1159	0.0876
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>\$7.7368</u>	<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>

(1) Rates presented on the City's residential rates

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

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

Property Taxpayer	2025			2016		
	Taxable Assessed Valuation	Rank	Percent Of Total City Taxable Assessed Value	Taxable 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>\$ 42,755,190</u>		<u>12.66 %</u>	<u>\$ 40,772,190</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
2025	\$3,542,839	\$3,307,885	93.37 %	(1)	\$3,307,885	93.37 %
2024	3,113,873	3,011,547	90.13	(1)	3,011,547 (2)	96.71
2023	2,611,194	2,545,889	90.47	(1)	2,574,139 (2)	98.58
2022	2,493,017	2,438,112	95.71	(1)	2,455,962 (2)	98.51
2021	2,462,085	2,219,155	97.62	(1)	2,444,120 (2)	99.27
2020	2,481,148	2,244,747	97.34	(1)	2,466,414 (2)	99.41
2019	2,119,836	2,028,948	94.41	(1)	2,112,029 (2)	99.63
2018	1,975,573	1,928,569	96.42	(1)	1,970,324 (2)	99.73
2017	1,907,817	1,857,007	96.46	(1)	1,903,009 (2)	99.75
2016	1,896,022	1,789,971	95.09	(1)	1,890,759 (2)	99.72

(1) St. Louis County collects property taxes for the City. The County implemented new software and this information is not currently available

(2) Total collections do not include any collections from fiscal 2025, as information is not available from St. Louis County.

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	Leases	Total Government Activities	Percentage of Personal Income (1)	Per Capita (2)
2025	\$ 9,236,455	\$ 1,425,025	\$ 433,637	\$ 409,400	\$ 11,504,517	2.68 %	\$ 1,169
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	-	26,125,635	14.84	1,369

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>2025</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>
General bonded debt outstanding:										
General obligation bonds	\$ 8,815,000	\$ 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
Less: Amounts set aside to repay general debt (1)	<u>1,013,170</u>	<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>	<u>-</u>	<u>-</u>
Total net debt applicable to	7,801,830	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
Legal debt limit (2)	<u>24,467,830</u>	<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>
Legal debt margin	<u>\$16,666,000</u>	<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>
Legal debt margin as a percentage of the debt limit	68.11 %	90.69 %	83.72 %	79.14 %	77.02 %	67.30 %	63.57 %	58.46 %	54.97 %	47.13 %

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 Debt Service 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	\$ 53,220,000	56.31 %	\$ 29,968,182
St. Louis County	57,927,796	0.75	<u>434,458</u>
Subtotal Overlapping Debt			30,402,640
City of Maplewood direct debt	11,113,037		<u>11,113,037</u>
Total Direct and Overlapping Debt			<u><u>\$ 41,515,677</u></u>

Source: Maplewood-Richmond Heights School District and St. Louis County Assessor's Office
St. Louis County

(1) Estimated based on 2024 real and personal property.

CITY OF MAPLEWOOD, MISSOURI
PLEDGED REVENUE COVERAGE
FOR THE LAST TEN FISCAL YEARS

Fiscal Year	Tax Increment Revenue Bonds and Notes						
	Revenue Sources				Debt Service		
	Property Tax	Sales Tax	Earnings on	Total	Principal	Interest	Coverage
			Investments				
2025	\$ 856,256	\$ 2,000,263	\$ 140,038	\$ 2,996,557	\$ 3,170,000	\$ 229,570	0.88
2024	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

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

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

<u>Function/Program</u>	<u>2025</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>
General Government:										
City Manager	1	1	1	1	-	-	1	1	1	1
Administration	6	6	6	5	4	4	4	4	4	3
Community development	1	1	1	1	1	1	1	1	1	1
Municipal court	1	1	1	1	1	1	1	1	1	2
Police:										
Commissioned officers	33	33	33	32	32	34	34	30	30	31
Civilians	2	2	1	2	2	2	2	3	3	3
Fire Department	21	21	21	21	20	20	20	20	20	20
Public works	15	15	13	15	15	16	16	16	15	18
Parks & Recreation	-	-	-	-	-	-	-	-	-	-
Total	<u>80</u>	<u>80</u>	<u>77</u>	<u>78</u>	<u>75</u>	<u>78</u>	<u>79</u>	<u>76</u>	<u>75</u>	<u>79</u>

Source: The City of Maplewood Annual Budgets

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>
2025	8,269	\$ 428,648,053	\$ 65,510	1,380	1.4 %
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

Source: US Census Bureau, Maplewood-Richmond Heights School District, and Missouri Department of Economic Development.

*City specific data for off census years is not readily available.

CITY OF MAPLEWOOD, MISSOURI
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

<u>Employer</u>	<u>2025</u>			<u>2016</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	7.5 %	240	3	4.0 %
Sunnen Products Company	313	2	6.0	471	1	7.9
MRH School District	240	3	4.6	245	2	4.1
Casco	150	4	2.9			
Lowes	120	5	2.3	82	7	1.4
Sam's Club	95	6	1.8	78	9	1.3
Essex Manufacturing	95	7	1.8	91	6	1.5
CNB St. Louis	90	8	1.7			
City of Maplewood	79	9	1.5	79	8	1.3
UHY LLC	37	10	0.7	95	5	1.6
Cardinal Health - V. Mueller				104	4	1.7
Election Commissioners				74	10	1.2
Total	<u>1,609</u>			<u>1,559</u>		

Source: Employers

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

Function/Program	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Community Development:										
Permits Issued:										
Construction	464	901	279	368	345	377	531	445	420	402
Occupancy	667	709	769	749	874	723	1,091	955	984	1,071
Inspections Performed:										
Construction	1,143	1,024	1,067	1,169	967	1,100	1,140	1,055	1,033	785
Code Violations	5,211	4,573	4,260	3,436	3,316	3,837	731	3,866	3,896	104
Board of Adjustment Cases	8	4	5	13	17	7	10	12	7	9
Fire Department:										
Personnel	21	21	21	21	20	20	20	20	20	20
Number of fire calls	773	632	594	572	477	496	693	714	699	637
Number of ambulance calls	1,421	1,251	942	952	1,024	1,082	998	952	1,123	1,108
Number of fire safety inspections	1,689	1,078	1,134	539	1,148	56	1,198	1,135	1,180	1,036
Police:										
Personnel	32	35	35	35	34	34	35	34	34	31
Physical arrests - adult	634	723	567	560	434	1,557	1,493	1,541	1,451	1,626
Physical arrests - juvenile	2	-	-	-	13	-	-	5	4	58
Number of Traffic and Parking Ticket	1,342	1,263	1,568	1,278	987	5,022	2,988	4,881	4,134	5,508
Number of Traffic Accidents	193	253	211	242	258	488	302	282	256	682
Streets:										
Maintenance - Asphalt (Tons)	17	30	60	60	24	29	54	66	24	13
Maintenance - Concrete (Cu Yards)	12	65	54	53	8	17	39	53	20	29
Recreation:										
Number of Adult Programs Offered	118	58	41	46	8	43	196	40	103	45
Number of Children's Programs Offere	37	43	36	40	32	14	137	87	80	194
Number of Family Programs Offered	9	26	18	22	6	18	27	34	39	25

Source: Various city departments

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

<u>Function/Program</u>	<u>2025</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>
Community Development:											
Vehicles	-	-	-	-	-	-	-	1	1	1	1
Police:											
Stations	1	1	1	1	1	1	1	1	1	1	1
Vehicles	15	15	15	15	15	16	15	15	15	15	15
Public Works:											
Vehicles	23	23	23	23	23	21	20	17	17	17	15
Parks and Recreation:											
Acres of Parks	27	27	27	27	27	27	27	27	27	27	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	3	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

Memorandum



To: Mayor and City Council
From: Amber Withycombe, City Manager
Date: January 23, 2026
Re: **Third Reading: Bill 6305 — Rezoning of 3423 S. Big Bend Boulevard**

Bill 6305 rezones 3423 South Big Bend Boulevard from PU Public Use District to HM Heavy Manufacturing District. The property, owned by O'Hare Foundry Corp., is a vacant lot adjacent to the company's existing foundry operation at 3417 South Big Bend Boulevard, which is zoned HM Heavy Manufacturing. The rezoning facilitates business expansion and creates zoning consistency between the two parcels. Full details about the rezoning request are available in the [January 13, 2026, meeting packet](#).

- First Reading: January 13, 2026 - Approved unanimously
- Second Reading: January 13, 2026 - Approved unanimously

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI,
REZONING 3423 SOUTH BIG BEND BOULEVARD FROM PU PUBLIC USE DISTRICT TO HM
HEAVY MANUFACTURING DISTRICT

WHEREAS, O'Hare Foundry Corp. owns and operates a foundry business at the adjacent property located at 3417 South Big Bend Boulevard, which is zoned HM Heavy Manufacturing District, and desires to expand operations onto the subject property; and

WHEREAS, the Plan and Zoning Commission recommended approval of this rezoning request at its January 5, 2026, meeting by a vote of 6 ayes, 0 nays, 1 absent; and

WHEREAS, the City Council held a public hearing at their January 13, 2026, meeting regarding the rezoning and notice of said public hearing had previously been published at least 15 days prior to the hearing in an official paper or a newspaper of general circulation in the City; and; and

WHEREAS, the City Council makes the following findings in support of this rezoning:

1. The requested HM Heavy Manufacturing zoning is consistent with and compatible with the adjacent and surrounding land uses because the property is bordered by O'Hare Foundry's existing heavy manufacturing facility to the north (3417 South Big Bend Boulevard, zoned HM), Metro Link light rail to the south, and Union Pacific Railroad to the east, creating an area characterized by industrial and transportation uses.
2. The property's location makes it well-suited for industrial use and inappropriate for residential or other sensitive uses because it is situated between existing heavy manufacturing operations and major transportation corridors.
3. The rezoning would not constitute spot zoning because it is consistent with the existing character of the area, is adjacent to property already zoned HM Heavy Manufacturing, and would not confer a special benefit on the property owner not enjoyed by other property owners in similar circumstances.
4. The rezoning supports economic development and business expansion for an existing Maplewood employer without creating land use conflicts or negative impacts on adjacent properties because it allows O'Hare Foundry Corp. to expand its operations in a logical and efficient manner.
5. While residential properties are located across Big Bend Boulevard, the four-lane roadway provides substantial separation, and the property's location between existing heavy manufacturing operations and major transportation corridors makes it appropriate for industrial use without creating significant new impacts to residential properties.
6. The rezoning creates logical and consistent zoning between the two parcels owned by O'Hare Foundry Corp., facilitating efficient business operations and expansion; and

WHEREAS, based on these findings, the City Council determines that the requested rezoning is in the best interests of the City and promotes orderly development and economic vitality.

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 3423 South

Big Bend Avenue from PU Public Use District to HM Heavy Manufacturing District. Said property is more particularly described as follows: A parcel being located in part of U. S. Survey 2844, Township 45 North, Range 6 East, also being part of that tract as recorded in Deed Book 15305 Page 1390 of the St. Louis County Land Records Office in St. Louis County, Missouri, and being further described as follows: Commencing or reference at a found cross at the intersection of the northeastern line of Bi-State Development Agency property as recorded in Book 13245 Page 1562 and the west right of way of Big Bend Road (variable width); thence departing from said right of way along the northeastern line of said Bi-State Development Agency north 26 degrees 40 minutes 15 seconds west a distance of 232.81 feet to a point of curvature; thence along a curve to the left having an arc length of 308.05 feet, a radius of 193.31 feet, a delta angle of 01 degrees 15 minutes 42 seconds to a found 1/2 inch rebar and cap stamped LS-261-D; thence departing from said Bi-State Developments northeastern line south 81 degrees 22 minutes 20 seconds east a distance of 95.31 feet to the point of beginning; thence continuing south 81 degrees 22 minutes 20 seconds east a distance of 152.34 feet to a found cross on the west right of way of Big Bend Rd. (variable width); thence southerly along said west right of way south 10 degrees 49 minutes 05 seconds west a distance of 135.46 feet to a found railroad spike; thence south 9 degrees 25 minutes 20 seconds west a distance of 11.76 feet to a found cross marking a point of curvature; thence along a curve to the right having an arc length of 36.46 feet, a radius of 567.69 feet and a delta angle of 3 degrees 52 minutes 56 seconds to a found cross; thence north 29 degrees 24 minutes 45 seconds west a distance of 235.57 feet to the point of beginning, and containing 14,153 square feet or 0.32 acres, more or less, as surveyed by Mahler Surveying Company, Inc.

Section II. All development and use of the property shall comply with the regulations, standards, and requirements applicable to the HM Heavy Manufacturing District as set forth in Chapter 56 of the Maplewood Code of Ordinances.

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

Passed this 27th day of January, 2026

Barry Greenberg, Mayor

Attest:

Tanya Bohlken, Deputy City Clerk

Approved this 27th day of January, 2026

Barry Greenberg, Mayor

Attest:

Tanya Bohlken, Deputy City Clerk

Memorandum



To: Mayor and City Council
From: Amber Withycombe, City Manager
Date: January 23, 2026
Re: **Third Reading: Bill 6306 — Deer Creek Center PUD Amendment**

Bill 6306 amends the Deer Creek Shopping Center Planned Unit Development ordinance to delete Section VII.4, which contained a blanket prohibition on the sale of used or refurbished merchandise. The amendment maintains existing restrictions on used merchandise sales for specific use categories (business equipment, household appliances, and apparel stores) while allowing the Plan & Zoning Commission to evaluate other uses involving used or refurbished merchandise on a case-by-case basis under the similar-use provision. Details about the proposed amendment are available in the [January 13, 2026, meeting packet](#).

- First Reading: January 13, 2026 - Approved unanimously
- Second Reading: January 13, 2026 - Approved unanimously

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AMENDING THE DEER CREEK SHOPPING CENTER PLANNED UNIT DEVELOPMENT ORDINANCE #5647 TO MODIFY REGULATIONS REGARDING THE SALE OF USED OR REFURBISHED MERCHANDISE

WHEREAS, the Plan and Zoning Commission recommended approval of the amendment to Planned Unit Development Ordinance #5647 at their January 5, 2026, meeting by a vote of 5 ayes, 1 nays, 1 absent; and

WHEREAS, the City Council held a public hearing at their January 13, 2026, meeting regarding the proposed amendment and notice of said public hearing had previously been published at least 15 days prior to the hearing in an official paper or a newspaper of general circulation in the City; and

WHEREAS, the City Council makes the following findings of fact in support of this amendment:

1. The blanket prohibition on used merchandise sales in Section VII.4 limits flexibility in the natural development of Deer Creek Shopping Center and does not reflect current retail trends or business models because the retail landscape has evolved significantly since 2012 with the growth of e-commerce, increasing consumer focus on sustainability, and the emergence of the circular economy that has changed consumer expectations and retail business models.
2. Existing use-specific restrictions in Section II.A provide adequate regulatory control for categories of uses where used merchandise sales may be inappropriate because Section II.A already contains restrictions on the sale of used merchandise for business equipment and furniture stores (Item 2), household appliances and furniture stores (Item 3), and apparel and clothing accessories stores (Item 7), which restrictions will remain in full force and effect.
3. The Plan & Zoning Commission will retain authority under Section II.A.24 to evaluate proposed uses involving used merchandise on a case-by-case basis because Section II.A.24 authorizes the Commission to approve uses similar to permitted uses that conform to the intent and purposes of the PUD, and this mechanism provides adequate regulatory oversight.
4. The amendment maintains the character and intent of the original PUD while providing flexibility for modern retail businesses that incorporate sustainable and circular economy principles because the amendment does not change the fundamental character or intensity of uses contemplated in the PUD but rather provides flexibility for modern business models that may include elements of reuse, recycling, and resale.
5. Removing the blanket prohibition will help maintain occupancy and economic vitality in the shopping center by expanding the pool of potential tenants because an overly restrictive prohibition that prevents otherwise compatible uses from locating in the PUD may result in vacant spaces, which generate no economic benefit to the City or the shopping center; and

WHEREAS, based on these findings, the City Council determines that amending Ordinance #5647 to delete Section VII.4 is in the best interests of the City and the Deer Creek Shopping Center PUD.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF

MAPLEWOOD, MISSOURI, AS FOLLOWS:

Section I. Planned Unit Development Ordinance #5647, Section VII.4 is hereby deleted in its entirety.

Section II. Planned Unit Development Ordinance #5647, Section II.A is hereby amended by the enactment of a new subsection (27), to read as follows:

27. Except as otherwise expressly prohibited by this ordinance, the sale of used or refurbished merchandise shall be permitted in the judgment of the plan and zoning commission, where the sale of such merchandise is ancillary to the primary permitted use and is determined by the plan and zoning commission to conform to the intent and purposes of the planned unit development district, and which conforms with the use regulations, use limitations and performance standards of the city code.

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

Passed this 27th day of January, 2026

Barry Greenberg, Mayor

Attest:

Tanya Bohlken, Deputy City Clerk

Approved this 27th day of January, 2026

Barry Greenberg, Mayor

Attest:

Tanya Bohlken, Deputy City Clerk

Memorandum



To: Mayor and City Council
From: Amber Withycombe, City Manager
Date: January 23, 2026
Re: **Third Reading: Bill 6307 — Conditional Use Permit for 2311 S. Big Bend Boulevard**

Bill 6307 grants a conditional use permit to Igal Alon of Oak Holdings LLC to allow residential occupancy at street level at 2311 South Big Bend Boulevard in the AB Arterial Business District. The AB District regulations adopted in September 2025 allow residential uses at non-street level by right but require a conditional use permit for street-level residential uses. Full details about the CUP request are available in the [January 13, 2026, meeting packet](#).

- First Reading: January 13, 2026 - Approved unanimously
- Second Reading: January 13, 2026 - Approved unanimously

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, GRANTING A CONDITIONAL USE PERMIT TO IGAL ALON OF OAK HOLDINGS LLC TO ALLOW RESIDENTIAL OCCUPANCY AT STREET LEVEL AT 2311 SOUTH BIG BEND BOULEVARD IN THE AB ARTERIAL BUSINESS DISTRICT

WHEREAS, Igal Alon of Oak Holdings LLC has applied to the City Council of the City of Maplewood, Missouri for a Conditional Use Permit as provided in Section 56-877 of the Maplewood Code of Ordinances to allow residential occupancy at street level at 2311 South Big Bend Boulevard in the AB Arterial Business District; and

WHEREAS, in September 2025, the City Council amended the AB Arterial Business District regulations (Ordinance 6290) to allow residential uses at non-street level by right and to allow residential uses at street level by conditional use permit, recognizing that some AB District properties are better suited for residential or mixed-use development; and

WHEREAS, the Plan and Zoning Commission recommended approval of this proposed Conditional Use Permit at its January 5, 2026, meeting by a vote of 6 ayes, 0 nays, 1 absent; and

WHEREAS, the City Council held a public hearing at their January 13, 2026, meeting regarding the conditional use permit and notice of said public hearing had previously been published at least 15 days prior to the hearing in an official paper or a newspaper of general circulation in the City; and

WHEREAS, pursuant to Section 56-877(b) of the Maplewood Code of Ordinances, the City Council makes the following findings of fact:

1. The proposed use complies with all applicable provisions of the Zoning Code because street-level residential use is permitted as a conditional use in the AB Arterial Business District pursuant to Ordinance 6290, and the property meets all dimensional requirements of the AB District.
2. The proposed use will contribute to and promote the community welfare and convenience because it provides affordable housing options in a mixed-use corridor and is consistent with the intent of the September 2025 zoning amendment recognizing that some AB District properties are better suited for residential use.
3. The proposed use will not cause substantial injury to the value of neighboring property because the AB Arterial Business District along South Big Bend Boulevard contains a mix of commercial and residential uses, and residential occupancy at this location is compatible with the character of the immediate area.
4. The proposed use complies with the overall neighborhood development plan and existing zoning district provisions because the September 2025 amendment to the AB District specifically contemplated residential uses at street level subject to conditional use permit review.
5. The proposed use will provide adequate off-street parking and loading areas in accordance with the standards contained in the Zoning Code because the property complies with applicable parking requirements for residential use.
6. The proposed use will not substantially increase traffic hazards because residential occupancy generates minimal traffic compared to many commercial uses permitted in the AB District.

7. The proposed use will not substantially increase fire hazards because the building will comply with current fire and building codes.
8. The proposed use will not overtax public utilities because existing water, sewer, and electrical infrastructure are adequate to serve the residential use.
9. The proposed use will not place an undue burden on municipal services because residential occupancy requires minimal municipal services and is consistent with uses already present in the AB District; and

WHEREAS, based on these findings, the City Council determines that the applicant has met the burden of proof necessary for approval of this Conditional Use Permit pursuant to Section 56-877 of the Maplewood Code of Ordinances.

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

Section I. Igal Alon is hereby granted a Conditional Use Permit to allow residential occupancy at street level at 2311 South Big Bend Boulevard in the AB Arterial Business District.

Section II. The Conditional Use Permit is granted subject to all rules and regulations and conditions of the Maplewood Code of Ordinances and the following specific conditions:

(A) Permitted Use: Residential occupancy at street level.

(B) Compliance with AB District Standards: The use shall comply with all dimensional requirements, parking requirements, and other applicable standards of the AB Arterial Business District.

(C) Architectural Standards: Any exterior changes or additions to the building or property shall require approval by the Design and Review Board.

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

Passed this 27th day of January, 2026

Barry Greenberg, Mayor

Attest:

Tanya Bohlken, Deputy City Clerk

Approved this 27th day of January, 2026

Barry Greenberg, Mayor

Attest:

Tanya Bohlken, Deputy City Clerk

Memorandum



To: Mayor and City Council
From: Amber Withycombe, City Manager
Date: January 23, 2026
Re: **Amendment to St. Louis County Inmate Housing Contract**

On December 16, 2025, the St. Louis County Council approved an order increasing the per diem rate for housing municipal inmates at the Buzz Westfall Justice Center from 50.00 to \$75.00, effective January 1, 2026. This increase requires an amendment to the City's existing contract with St. Louis County for inmate housing services.

The City has contracted with St. Louis County for inmate housing for more than twenty years. The per diem rate remained \$30.00 from 2004 through 2022. In November 2022, the County increased the rate to \$50.00. The current increase to \$75.00 represents a 50% increase over the past three years and a 150% increase since 2022.

The FY 2026 budget allocated \$30,000 for suspect housing at the St. Louis County Justice Center. Based on six months of expenditures (\$13,850 as of December 31, 2025), the department is projected to spend approximately \$27,700 in the current fiscal year. Assuming similar usage levels, the rate increase from \$50 to \$75 per day is expected to result in an FY 2027 budget requirement of approximately \$37,900 for County housing, an increase of approximately \$10,200 annually.

The contract amendment is enclosed for Council's review. The resolution authorizes the City Manager to execute the amendment on behalf of the City.

12/16/2025

BEFORE THE COUNTY COUNCIL OF ST. LOUIS COUNTY, MISSOURI

In the Matter of Per Diem Rates)
for the Housing of Inmates at)
the Buzz Westfall Justice Center.)

O R D E R

Now on this 16th day of December 2025, the County Council of St. Louis County, Missouri, does find as follows:

WHEREAS, the County Executive is authorized by Section 606.115 SLCRO 1974 as amended to enter into contracts with the City of St Louis, any St Louis County municipality, the United States or any agency thereof, the State of Missouri, or any Missouri county, for the housing of inmates at the St Louis County Justice Center at rates which shall be approved by order of the Council;

NOW, THEREFORE,

UPON MOTION MADE, SECONDED AND CARRIED, IT IS HEREBY ORDERED BY THE COUNTY COUNCIL OF ST LOUIS COUNTY, MISSOURI:

SECTION 1. The per diem rate for St Louis County municipality inmates housed for general detention at the St Louis County Justice Center shall be \$ 75.00 effective January 1, 2026. All other fees and per diem rates pertaining to the housing of non-County inmates, including any rate for non-County inmates detained in the infirmary, shall remain unchanged.

RITA HEARD DAYS
CHAIR, COUNTY COUNCIL

ATTEST: DIANN L. VALENTI
ADMINISTRATIVE DIRECTOR

APPROVED AS TO LEGAL FORM:

MARY ELIZABETH DORSEY
COUNCIL ATTORNEY

Index: 831842
Contract Control #: 27443
Description: HOUSING OF MUNICIPAL INMATES

Date Logged: 2004-03-08 08:51:03
Contractor Name: MAPLEWOOD
Department #:

Procurement #:

Change Order Procurement #:

Start Date:
Renewal Option Date:

Stop Date:
Contract Amount:

Issuing Department Name: COUNTY COUNSELOR

User Department: JUSTICE SERVICES

Ordinance #:
Organization:
Task:
Subprogram:

Fund:
Account:
Option:
Purchase Order #:

Vendor #:

Remarks: CASSANDRA JOHNSON, ASSISTANT COUNTY COUNSELOR

Step	Task	Assigned To	Status	Status Date	Comments	Priority
1	Contract Entry	County Counselor	SCHEDULED	2004-03-08 08:29:57		Medium
2	Contract Review	County Counselor	PENDING			Medium
3	Contract Received	Fiscal Management	PENDING			Medium
4	Encumb Review	Fiscal Management Encumb	PENDING			Medium
5	Accounting Officer Approval	Fiscal Management	PENDING			Medium
6	Signature	County Executive	PENDING			Medium
7	Attestation	Assistant County Clerk	PENDING			Medium
8	Full Execution	County Counselor	PENDING			Medium
9	Scanned & Filed	County Clerk	PENDING			Medium

CONTRACT FOR HOUSING OF MUNICIPAL INMATES

THIS CONTRACT, entered into this 26th day of February, 2004, by and between St. Louis County, Missouri, 41 South Central, Clayton, Missouri 63105 ("County") and Maplewood ("Municipality").

WITNESS:

WHEREAS, construction of the St. Louis County Justice Center ("Justice Center") has provided County with sufficient detention capacity to house, in addition to those for whom St. Louis County may be responsible by law, up to fifty inmates ("non-County inmates"); and

WHEREAS, Municipality desires to have inmates housed at Justice Center on its behalf, and St. Louis County desires to accept such inmates; and

WHEREAS, this contract is authorized by County Ordinance No. 18,915 and Municipality Ordinance/Resolution No. 5158;

NOW, THEREFORE, IT IS AGREED BY AND BETWEEN THE PARTIES AS FOLLOWS:

1. PROCEDURE FOR ACCEPTANCE OF MUNICIPALITY INMATES

1.1 County shall accept and house at Justice Center those inmates detained under Municipality's authority who are:

(A) committed to County's custody by an order issued by Municipality's judge in substantially the same form as the document attached hereto as "Exhibit A"; or

(B) for whom an arrest warrant has been authorized, either in writing or by telephone; provided, however, that if the total number of non-County inmates exceeds fifty (50) and the Director of Justice Services determines that no additional space is available, then County may decline to accept inmates on behalf of Municipality.

1.2. Available bed space will be allocated among County municipalities on a first-come, first-served basis. Municipality shall contact the Municipal Court liaison at 615-5761 to verify arrival date and time for any inmates who are scheduled to turn themselves in without being accompanied by a Municipal police officer.

1.3. Municipality shall arrange for the inmate's transportation to the Justice Center. In the event the Municipality inmate is to present himself for detention without a law enforcement escort, Municipality shall arrange for the inmate to present himself at the Justice Center Bonding Window at one of the designated times approved by Justice Services; inmates who are to serve weekend commitments shall present themselves on Friday evenings and shall be released at the same hour of the day on the following Sunday. A Municipality inmate shall not be deemed to be in County's custody unless and until such time as:

- (A) The inmate is delivered by Municipality to the Justice Center Intake Service or presents himself at the Justice Center Bonding Window; and
- (B) A certified copy of the Municipality judge's order of commitment or a certified copy of the arrest warrant is delivered to County along with the inmate (a municipal summons or citation will not be sufficient); and
- (C) A completed Field Booking Form is delivered to County along with the inmate; and
- (D) The inmate either is found by a County-employed registered nurse not to require a medical "fit for confinement" determination OR presents a current medical "fit for confinement" determination from a local hospital.

1.4. If an inmate turns himself in and needs a fit for confinement per the medical staff, the inmate will be released and the Municipality will be notified. If an inmate is delivered by Municipality and is determined by medical staff to require a fit for confinement, the inmate will be seen by a doctor from the Department of Health if available; otherwise, it shall be the

responsibility and expense of Municipality to secure a fit for confinement from a local hospital prior to acceptance of the inmate for confinement. Questions concerning the need for a fit for confinement determination may be directed to County's Intake Facility nurse at 615-5703.

1.5. Municipality inmates shall be processed into the Justice Center in accordance with procedures established by County's Department of Justice Services, and shall be subject to the same rules and regulations as are County inmates. Sentenced Municipality inmates will be required to participate in all court-ordered programs and inmate work programs.

1.6 Sentenced municipal inmates may be housed at the Work Release Center, which is across the street from the main Justice Center building. These individuals would not be on the Work Release program, but they may be assigned to supervised work details outside of the confinement facility. Municipal inmates housed on a pre-trial basis will be housed at the Justice Center.

2. HEALTH CARE OF MUNICIPALITY INMATES

2.1. Basic and emergency health care will be provided to all Municipality inmates, at no cost to Municipality, in accordance with the County's Department of Justice Services Inmate Medical Fee Policy. Inmates may be charged co-payments for certain basic medical costs. Municipality shall be responsible for the cost of extraordinary medical costs, such as ambulance costs, non-routine medication costs, and transportation of inmates to clinic appointments (such as dialysis).

2.2. In the event County determines that infirmary care or hospitalization will be required for a Municipality inmate, all expenses incurred for the inmate's continued medical care shall become Municipality's responsibility; however, by signing this contract Municipality authorizes the release of Municipal inmates rather than becoming responsible for the cost of infirmary care or hospitalization; except, however, that if Municipality wishes for a particular inmate to be held

despite the need for infirmiry or hospital care, Municipality shall so indicate in writing on the warrant at the time of booking.. If an inmate is released under this provision, Municipality will be notified and the inmate shall be instructed to contact Municipality as to the next court appearance, if any. If an inmate cannot be released immediately from the infirmiry due to the inmate's mental condition, the Municipality will incur the costs of the infirmiry until the inmate can be released.

2.3. Notwithstanding the provisions of Paragraph 2.2., acceptance and housing of Municipality inmates who require infirmiry or other extraordinary medical care shall be at County's sole discretion. Bed space in the Justice Center infirmiry will be made available to non-County inmates separate from the minimum number of beds referenced in Paragraph 1.1.

3. COST OF DETENTION

3.1. Municipality shall reimburse County Thirty Dollars (\$30.00) per each twenty-four hour period, or portion thereof, in which an inmate is in the custody of the Department of Justice Services.

3.2. If Municipality desires to house at Justice Center an inmate determined by County to required infirmiry care, Municipality shall pay Three Hundred Dollars (\$300.00) per day rather than the Thirty Dollar (\$30.00) amount set forth in Paragraph 3.1. Payment of this per diem charge shall not relieve Municipality from responsibility for additional extraordinary medical costs incurred on the inmate's behalf but shall only constitute payment for infirmiry and non-medical care and housing.

4. RELEASE OF INMATES

4.1. County shall discharge a Municipality inmate from confinement at the Justice Center as follows:

(A) Upon personal or facsimile delivery to the bonding clerk of an order from

Municipality's judge directing the inmate's release, which order shall be confirmed by telephone call to Municipality at 314-645-4880; or

(B) Upon personal or facsimile delivery to the bonding clerk of a copy of the inmate's bond, which shall be confirmed by telephone call to Municipality at 314-645-4880; or

(C) Upon personal delivery to the bonding clerk of a request for release by a Municipality law enforcement officer, which request shall be in substantially the same form as the form attached hereto as "Exhibit B" and shall follow a minimum two-hour notice to the Municipal Court liaison at 615-5761; or

(D) Upon expiration of sentence or payment of outstanding bonds and/or fines. All bonds and fines will be processed at the individual municipality. Once the bond or fine has been processed, the municipality should then contact the Bonding Clerks by sending a teletype authorizing the release of the inmate.

4.2. If a felony warrant is issued on an inmate being housed on a municipal warrant/commitment, the felony warrant will then take precedence, and the municipality will no longer be able to transport the inmate to municipal court. The Justice Services billing clerk will then advise the municipality that it will no longer be charged the \$30 per diem rate. The clerk will further advise the municipality to withdraw its warrant and to reissue an additional warrant. A municipal hold will, therefore, be in effect and the municipal warrant will be activated upon the disposition of the felony case. At that point, the \$30 per diem rate will again be in effect.

5. NOTICE TO PARTIES

5.1 Questions which arise concerning the contract or procedures to be followed may be addressed informally by calling County's Municipal Court liaison at 615-5761.

5.2. When notice is required from one party to another, notice shall be deemed adequate if made in writing and mailed or faxed as follows:

To County:

Asst. Director of Justice Services
St. Louis County Justice Center
100 South Central
Clayton, MO 63105
Fax: (314) 615-4329

To Municipality:

Chief of Police

7601 Manchester

Maplewood, MO 63143

Fax: 314-646-3671

6. TERMINATION OF CONTRACT

6.1 Either party may terminate this contract upon thirty days written notice to the other party.

WHEREFORE, the parties have executed this Contract in duplicate the day and year first above-written.

Attest:

Anthony Taylor
City Clerk

MUNICIPALITY

By

Mark P. Brown
City Manager

Attest:

James O. Hark
Administrative Director

COUNTY

By

Charles A. Dwyer
County Executive

Approved:

R. Mueller,
Director of Justice Services

Approved:

Ann McLean
Accounting Officer

Approved as to legal form:

Pat Ralston
County Counselor

MUNICIPAL COURT OF _____, MISSOURI

(Municipality)
vs. _____
(Defendant)

)
)
)
)
)
)

No. _____

SENTENCE--JUDGMENT--COMMITMENT

Defendant appears in person and by attorney _____

Municipality appears by attorney _____

Defendant having on _____ () been found guilty of
the offense(s) of _____ () entered a plea of guilty to
on _____, committed
on _____, in violation of _____,

NOW, THEREFORE,

- () Defendant is sentenced to pay a fine of \$ _____
- () Defendant is sentenced to serve a term of imprisonment of _____
in the custody of the St. Louis County Department of Justice Services.
- () Imposition / Execution of fine / jail sentence is suspended, and Defendant is placed on
probation for _____ with special conditions per the attached.
- () Defendant is ordered to pay court costs as a condition of probation and is granted until
_____ to pay said costs.

Date: _____

Prosecuting Attorney

(Defendant)

(Attorney for Defendant)

SO ORDERED: _____
(Judge)

EXHIBIT A

RELEASE OF INMATE FOR COURT

The undersigned, a law enforcement officer for _____,
Missouri ("Municipality"), requests that Municipality inmate _____
be released from the St. Louis County Justice Center for transportation to Municipality court. The
undersigned acknowledges on behalf of Municipality that said inmate is being released from
custody of the St. Louis County Department of Justice Services and that if the inmate is sentenced
to additional time, re-booking will be required.

EXHIBIT B

Amendment

This Amendment (“Amendment”) is by and between City of Maplewood (“Municipality”), and St. Louis County (the “County”).

WHEREAS, the County and Municipality are parties to a contract dated 2/26/2004 (“Contract”); and

WHEREAS, County and Municipality desire to amend the Contract; and

WHEREAS, by Order dated November 15, 2022, the County Council authorized the application of the daily rate change addressed in this Amendment; and

WHEREAS, Ordinance/Resolution No. R23-2 authorizes Municipality to execute this Amendment;

NOW, THEREFORE, in consideration of the promises and agreements hereinafter set forth, the parties agree as follows:

1. Section 3.1 of the Contract is hereby deleted and the following new Section 3.1 is inserted in its place:
 3. COST OF DETENTION
 - 3.1. Municipality shall reimburse County fifty dollars (\$50.00) per each twenty-four (24) hour period, or portion thereof, in which an inmate is in the custody of the County Department of Justice Services.
2. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF, County and Municipality have signed this Amendment as of the later of the dates below written.

City of Maplewood

By _____

DocuSigned by:

Michael D. Reese

B4E5009321FF4EE...

City Manager

Title: _____

02/13/2023 | 12:59 PM CST

Date: _____

I, Michael D. Reese, affirm that I am the City Manager
of the City of Maplewood and that I signed this Amendment on behalf of said

Municipality. I acknowledge this Amendment to be the free act and deed of the said Municipality.

St. Louis County, Missouri

DocuSigned by:
Sam Page
A4DD4D1707264AB...
County Executive

02/24/2023 | 8:57 AM CST
Date Executed by County: _____

Attest:

DocuSigned by:
Diann Valenti
9FG78C1256C24D1...
Administrative Director

Approved:

DocuSigned by:
Scott Anders
B7ABC52465E04DA...
Director of Justice Services

Approved as to legal form

DocuSigned by:
[Signature]
98EB39A357214AE...
St. Louis County Counselor

Approved:

DocuSigned by:
Vicki Ingle
8C69C5670B3B4E0...
Accounting Officer

Legal Review: JB DS
CE Review: AR DS

Amendment

This Amendment ("Amendment") is by and between the City of Maplewood ("Municipality"), and St. Louis County (the "County").

WHEREAS the County and Municipality are parties to a contract dated executed February 26, 2004, as amended ("Contract"); and

WHEREAS County and Municipality desire to further amend the Contract; and

WHEREAS, by Order dated December 16, 2025, the County Council authorized the application of the daily rate change addressed in this Amendment; and

WHEREAS, Section 606.115 SLCRO authorizes the County Executive to execute this Amendment on behalf of County; and

WHEREAS Ordinance/Resolution _____ authorizes Municipality to execute this Amendment;

NOW, THEREFORE, in consideration of the promises and agreements hereinafter set forth, the parties agree as follows:

1. Section 3.1 of the Contract is hereby deleted and the following new Section 3.1 is inserted in its place:

3. COST OF DETENTION

3.1. Municipality shall reimburse County seventy – five dollars (\$75.00) per each twenty-four (24) hour period, or portion thereof, in which an inmate is in the custody of the County Department of Justice Services.

2. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF, County and Municipality have signed this Amendment as of the later of the dates below written.

City of Maplewood

By _____

Title: _____

Date: _____

I, _____, affirm that I am the _____ of the City of
Maplewood and that I signed this Amendment on behalf of said Municipality. I acknowledge
this Amendment to be the free act and deed of said Municipality.

St. Louis County, Missouri

County Executive

Date Executed by County: _____

Attest:

Administrative Director

Approved:

Director of Justice Services

Approved as to legal form:

St. Louis County Counselor

Approved:

Accounting Officer

Legal Review: _____

CE Review: _____

RESOLUTION

R26-4

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MISSOURI, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AMENDMENT TO THE CONTRACT WITH ST. LOUIS COUNTY FOR THE HOUSING OF MUNICIPAL INMATES AT THE BUZZ WESTFALL JUSTICE CENTER

WHEREAS, the City of Maplewood has an existing contract with St. Louis County for the housing of municipal inmates at the Buzz Westfall Justice Center; and

WHEREAS, on December 16, 2025, the St. Louis County Council approved an order increasing the per diem rate for housing municipal inmates from \$50.00 to \$75.00, effective January 1, 2026; and

WHEREAS, this rate increase requires an amendment to the existing contract between the City and St. Louis County; and

WHEREAS, the City Council finds it in the best interest of the City to authorize the City Manager to execute the contract amendment.

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

Section I. The City Manager is hereby authorized to execute an amendment to the contract with St. Louis County for the housing of municipal inmates at the Buzz Westfall Justice Center, reflecting the per diem rate increase to \$75.00 effective January 1, 2026.

Section II. This Resolution shall take effect immediately upon its adoption.

Passed this 27th day of January, 2026

Barry Greenberg, Mayor

Attest:

Tanya Bohlken, Deputy City Clerk

Approved this 27th day of January, 2026

Barry Greenberg, Mayor

Attest:

Tanya Bohlken, Deputy City Clerk

Memorandum



To: Mayor and City Council
From: Alexis Miller, Finance Director
Date: January 23, 2026
Re: **Second Quarter Financial Report - FY 2025-2026**

Attached are the second quarter variance report and vendor report for fiscal year 2025-2026.

Variance Report Highlights

While Sales Taxes show at 40% of budgeted numbers, these revenues due not reflect November and December Sales Tax revenues. Sales taxes are remitted to the State and it takes two months for the City's allocation to be received. We will be watching these numbers to ensure that this is not a trend, just a delay in reporting.

The City also received approximately \$84,000 in unclaimed property from the State Treasurer's office. This was a significant amount that was not anticipated. The Finance Department will continue to monitor the State Treasurer's Unclaimed Property site to ensure that the City does not continue to leave unclaimed property with the State.

Reporting from the payroll software has been utilized to updated allocations of overtime, social security, health benefits, and pension expenses across departments. Adjustments were made to Q1 as well as through Q2 for a better understanding of personnel costs.

Fire overtime expenditures are trending high (90% of budget expensed). After an extensive period of manpower shortages due to illness and vacancies, the Fire Department is fully staffed and overtime expense should be curbed in Q3.

Water expense is higher across all departments. This reflects an increase in water costs, and will be reflected in Fiscal Year 2026-2027 budgets.

Vendor Report Highlights

Notable vendors with higher expenditures include Clayton Holdings (fire rescue truck lease), Commerce Bank Corporate Account (City's purchasing cards), ECDC (contracted dispatch services), Enterprise (contracted lease vehicles), goINET(IT Services), Hendel Lawncare (grass cutting services), Lashley & Baer (legal services), Southern Bus & Mobility (New PARC bus), and Spencer Contracting (street and sidewalk construction).

This information is provided for greater transparency on vendors used by the City and the amount paid to those vendors. All contracts over \$10,000 must have a Council resolution allowing the City Manager to enter into the contract. All individual purchases over \$10,000 are required to follow a formal bid process. The report shows only vendors who have been paid more than \$5,000 during the fiscal year.

Please contact me with any questions regarding the first quarter financial reports.

Account	Name	Fiscal Budget	Activity through 10/31/2025	Over/(Under) Budget	Variance	Notes
11 - GENERAL FUND						
Revenue						
11-0000-30010	REAL PROPERTY TAX	660,000.00	19,269.28	(640,730.72)	2.92%	Property Bills due 12/31 to St Louis County
11-0000-30020	PERSONAL PROPERTY TAX	145,000.00	5,014.03	(139,985.97)	3.46%	Property Bills due 12/31 to St Louis County
11-0000-30030	RAILROAD UTILITY TAX	24,500.00	0.00	(24,500.00)	0.00%	Property Bills due 12/31 to St Louis County
11-0000-30050	MERCHANTS AD VALOREM SURTAX	180,000.00	0.00	(180,000.00)	0.00%	Property Bills due 12/31 to St Louis County
11-0000-30100	LOCAL USE TAX	540,000.00	302,730.72	(237,269.28)	56.06%	
11-0000-30101	SALES TAX	3,910,000.00	1,582,605.89	(2,327,394.11)	40.48%	
11-0000-30201	GROSS RECEIPTS TAX - ELECTRIC	1,150,000.00	654,642.19	(495,357.81)	56.93%	
11-0000-30202	GROSS RECEIPTS TAX - GAS	360,000.00	47,767.32	(312,232.68)	13.27%	Warmer Q2
11-0000-30203	GROSS RECEIPTS TAX - TELEPHONE	168,000.00	107,134.01	(60,865.99)	63.77%	
11-0000-30204	GROSS RECEIPTS TAX - WATER	260,000.00	188,256.73	(71,743.27)	72.41%	Higher water costs
11-0000-30301	MANUFACTURERS LICENSES	40,000.00	13,887.39	(26,112.61)	34.72%	Licenses due May
11-0000-30305	MERCHANTS LICENSES	642,678.45	151,663.79	(491,014.66)	23.60%	Licenses due May
11-0000-30310	SERVICE LICENSES	116,533.83	53,083.58	(63,450.25)	45.55%	Licenses due May
11-0000-30315	LIQUOR LICENSES	24,815.00	4,815.00	(20,000.00)	19.40%	Licenses due July
11-0000-30320	BUILDING & CONSTRUCTION PERMIT	57,000.00	52,935.88	(4,064.12)	92.87%	More permits issued
11-0000-30330	INSPECTION FEES	95,000.00	64,050.00	(30,950.00)	67.42%	More inspections
11-0000-30335	OCCUPANCY PERMITS	14,500.00	8,712.50	(5,787.50)	60.09%	More permits issued
11-0000-30340	OTHER LICENSES AND PERMITS	300.00	(405.00)	(705.00)	-135.00%	Refunds of deposits
11-0000-30345	MOTOR VEHICLE LICENSES	32,000.00	1,574.44	(30,425.56)	4.92%	
11-0000-30350	VENDING MACHINE LICENSES	1,656.00	20.00	(1,636.00)	1.21%	
11-0000-30355	FRANCHISE TAX - CABLE T.V.	28,000.00	4,475.90	(23,524.10)	15.99%	
11-0000-30361	DOG PARK LICENSES	2,700.00	1,105.05	(1,594.95)	40.93%	
11-0000-30410	CIGARETTE TAX	66,600.00	33,299.70	(33,300.30)	50.00%	
11-0000-30415	GASOLINE TAX	340,000.00	187,879.42	(152,120.58)	55.26%	
11-0000-30420	SALES TAX - MISSOURI AUTOS	87,000.00	47,888.47	(39,111.53)	55.04%	
11-0000-30421	MO. MOTOR VEHICLE FEE INCREASE	39,500.00	16,982.84	(22,517.16)	42.99%	
11-0000-30425	ROAD AND BRIDGE TAX	200,000.00	5,030.46	(194,969.54)	2.52%	Bulk of tax received Jan/Feb
11-0000-30438	SCHOOL RESERVE OFFICER	45,000.00	21,048.50	(23,951.50)	46.77%	
11-0000-30444	PUBLIC SAFETY GRANT	0.00	737.15	737.15	No budget	
11-0000-30510	ZONING AND SUBDIVISION FEES	4,000.00	2,990.00	(1,010.00)	74.75%	More zoning hearings
11-0000-30520	SALE OF POLICE REPORTS	1,250.00	524.00	(726.00)	41.92%	
11-0000-30525	WEED CUTTING CHARGES	37,000.00	346.83	(36,653.17)	0.94%	
11-0000-30800	TRAFFIC FINES--MOVING VIOLATIONS	110,000.00	62,197.22	(47,802.78)	56.54%	
11-0000-30905	FALSE ALARM	100.00	0.00	(100.00)	0.00%	
11-0000-30910	INTEREST EARNED C.D.	5,000.00	0.00	(5,000.00)	0.00%	
11-0000-30915	INTEREST EARNED CHECKING ACCOUNT	48,000.00	15,899.98	(32,100.02)	33.12%	
11-0000-30920	INTEREST EARNED OTHER	50,000.00	40.86	(49,959.14)	0.08%	
11-0000-30945	OTHER REVENUES	99,361.00	175,413.23	76,052.23	176.54%	Unclaimed property from State Treasurer/Work C
11-0000-30957	RYAN HUMMERT SCHOLARSHIP FUND	500.00	0.00	(500.00)	0.00%	
Expense						
LEGISLATIVE						
11-0100-40010	REGULAR SALARIES	0.00	(371.38)	371.38	No budget	prior year expense
11-0100-40050	ELECTED & APPOINTED OFFICIALS	27,000.00	14,626.22	12,373.78	54.17%	
11-0100-40100	SOCIAL SECURITY	2,065.50	1,114.20	951.30	53.94%	
11-0100-50060	GENERAL SUPPLIES	640.00	0.00	640.00	0.00%	
11-0100-50210	OFFICE SUPPLIES	0.00	351.86	(351.86)	No budget	
11-0100-60010	ADVERTISING	100.00	0.00	100.00	0.00%	
11-0100-60160	ELECTION EXPENSE	4,000.00	0.00	4,000.00	0.00%	
11-0100-60340	MEMBERSHIP	7,094.00	6,796.96	297.04	95.81%	
11-0100-60350	MEMORIALS AND AWARDS	75.00	0.00	75.00	0.00%	
11-0100-60400	PROFESSIONAL SERVICES	10,000.00	9,388.99	611.01	93.89%	Subscription paid
11-0100-60535	PRINTING	1,635.00	0.00	1,635.00	0.00%	
11-0100-60540	TRAINING	100.00	0.00	100.00	0.00%	
11-0100-60560	TRAVEL AND CONFERENCE	6,100.00	0.00	6,100.00	0.00%	
EXECUTIVE						
11-0200-40010	REGULAR SALARIES	776,015.85	380,519.96	395,495.89	49.04%	
11-0200-40050	APPOINTED & ELECTED OFFICIALS	0.00	(692.31)	692.31	No budget	
11-0200-40060	OVERTIME	0.00	21.33	(21.33)	No budget	
11-0200-40100	SOCIAL SECURITY	62,425.21	27,506.80	34,918.41	44.06%	
11-0200-40110	INSURANCE	129,010.65	76,500.39	52,510.26	59.30%	
11-0200-40120	PENSION CONTRIBUTION	88,215.93	38,371.38	49,844.55	43.50%	
11-0200-40130	OTHER BENEFITS	1,500.00	750.10	749.90	50.01%	
11-0200-40600	LEGAL COUNSEL	176,500.00	74,724.50	101,775.50	42.34%	
11-0200-50020	COMPUTER SUPPLIES	100.00	0.00	100.00	0.00%	
11-0200-50050	GASOLINE, OIL, ETC.	500.00	0.00	500.00	0.00%	
11-0200-50060	GENERAL SUPPLIES	1,200.00	1,065.18	134.82	88.77%	Flag purchases
11-0200-50210	OFFICE SUPPLIES	10,000.00	4,841.02	5,158.98	48.41%	
11-0200-60010	ADVERTISING	3,125.00	2,524.03	600.97	80.77%	Job postings
11-0200-60040	BOOKS AND PERIODICALS	535.00	148.07	386.93	27.68%	
11-0200-60260	INSURANCE AND BONDS	620,000.00	587,726.34	32,273.66	94.79%	Most insurance paid through year end
11-0200-60311	ELECTRIC	27,930.00	14,841.80	13,088.20	53.14%	
11-0200-60312	GAS	6,500.00	1,766.12	4,733.88	27.17%	Warmer Q2
11-0200-60313	WATER	1,750.00	1,163.96	586.04	66.51%	Water costs higher
11-0200-60314	SEWER	4,800.00	1,341.71	3,458.29	27.95%	
11-0200-60330	MEDICAL EXPENSES	60.00	0.00	60.00	0.00%	

11-0200-60340	MEMBERSHIP	7,604.30	1,695.54	5,908.76	22.30%	Not all memberships paid
11-0200-60350	MEMORIALS AND AWARDS	0.00	107.94	(107.94)	No budget	
11-0200-60360	MISC. OTHER SERVICES & CHARGES	18,400.00	5,902.37	12,497.63	32.08%	
11-0200-60370	Emergency Social Services	5,000.00	283.20	4,716.80	5.66%	
11-0200-60390	POSTAGE	16,267.24	4,949.67	11,317.57	30.43%	
11-0200-60400	PROFESSIONAL SERVICES	124,881.50	73,299.66	51,581.84	58.70%	
11-0200-60450	RENTALS	56,003.80	34,726.71	21,277.09	62.01%	Brixmor rental increase
11-0200-60460	REPAIRS AND MAINTENANCE	505.00	186.34	318.66	36.90%	
11-0200-60490	SPECIAL EVENTS	6,824.00	1,100.25	5,723.75	16.12%	
11-0200-60530	TELEPHONE AND TELEGRAPH	15,000.00	4,562.21	10,437.79	30.41%	
11-0200-60535	PRINTING	14,432.74	3,667.66	10,765.08	25.41%	
11-0200-60540	TRAINING	750.00	444.00	306.00	59.20%	
11-0200-60560	TRAVEL AND CONFERENCE	10,590.00	4,433.78	6,156.22	41.87%	
LEGAL						
11-0300-40010	REGULAR SALARIES	70,260.29	37,179.86	33,080.43	52.92%	
11-0300-40050	APPOINTED & ELECTED OFFICIALS	0.00	5,600.00	(5,600.00)	No budget	
11-0300-40100	SOCIAL SECURITY	6,767.21	3,558.14	3,209.07	52.58%	
11-0300-40110	INSURANCE	11,927.60	7,355.05	4,572.55	61.66%	
11-0300-40120	PENSION CONTRIBUTION	7,987.05	3,344.40	4,642.65	41.87%	
11-0300-50210	OFFICE SUPPLIES	500.00	0.00	500.00	0.00%	
11-0300-60340	MEMBERSHIP	150.00	0.00	150.00	0.00%	
11-0300-60360	MISC. OTHER SERVICES & CHARGES	480.00	0.00	480.00	0.00%	
11-0300-60400	PROFESSIONAL SERVICES	36,200.00	4,325.00	31,875.00	11.95%	
11-0300-60450	RENTALS	600.00	279.82	320.18	46.64%	
11-0300-60460	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	No budget	
11-0300-60530	PEACE OFFICERS TRAINING FUND	0.00	0.00	0.00	No budget	
11-0300-60535	PRINTING	650.00	0.00	650.00	0.00%	
11-0300-60540	TRAINING	150.00	0.00	150.00	0.00%	
11-0300-60560	TRAVEL AND CONFERENCE	1,350.00	0.00	1,350.00	0.00%	
11-0300-70010	CAPITAL OUTLAY			0.00	No budget	
POLICE						
11-0400-40010	REGULAR SALARIES	3,429,941.56	1,700,575.23	1,729,366.33	49.58%	
11-0400-40040	HOLIDAY PAY	141,903.75	52,083.87	89,819.88	36.70%	
11-0400-40060	OVERTIME	61,188.35	49,569.76	11,618.59	81.01%	More overtime needed
11-0400-40100	SOCIAL SECURITY	51,246.89	27,404.95	23,841.94	53.48%	
11-0400-40110	INSURANCE	628,345.52	325,317.77	303,027.75	51.77%	
11-0400-40111	Insurance Reimbursement	0.00	0.00	0.00	No budget	
11-0400-40120	PENSION CONTRIBUTION	6,709.61	3,500.00	3,209.61	52.16%	
11-0400-40130	OTHER BENEFITS	0.00	0.00	0.00	No budget	
11-0400-50010	CLEANING-HOUSEKEEPING SUPPLIES	500.00	0.00	500.00	0.00%	
11-0400-50020	COMPUTER SUPPLIES	0.00	0.00	0.00	No budget	
11-0400-50050	GASOLINE, OIL, ETC.	50,000.00	22,581.79	27,418.21	45.16%	
11-0400-50060	GENERAL SUPPLIES	20,903.00	16,558.16	4,344.84	79.21%	Ammunition received
11-0400-50210	OFFICE SUPPLIES	0.00	0.00	0.00	No budget	
11-0400-50330	REPAIR & MAINTENANCE SUPPLIES	200.00	49.83	150.17	24.92%	
11-0400-50370	SMALL TOOLS & MINOR EQUIPMENT	250.00	0.00	250.00	0.00%	
11-0400-60010	ADVERTISING	100.00	0.00	100.00	0.00%	
11-0400-60040	BOOKS AND PERIODICALS	120.00	0.00	120.00	0.00%	
11-0400-60060	CAR WASHING	1,680.00	700.00	980.00	41.67%	
11-0400-60080	CARE AND SUBSISTANCE	300.00	0.00	300.00	0.00%	
11-0400-60090	CARE & SUBSISTANCE-PRISONERS	0.00	0.00	0.00	No budget	
11-0400-60115	ECDC DISPATCHING	232,570.14	59,061.85	173,508.29	25.40%	
11-0400-60270	INVESTIGATIONS	1,000.00	201.66	798.34	20.17%	
11-0400-60280	INSURANCE DEDUCTIBLE	0.00	0.00	0.00	No budget	
11-0400-60300	LAUNDRY EXPENSES	0.00	0.00	0.00	No budget	
11-0400-60312	GAS	0.00	0.00	0.00	No budget	
11-0400-60330	MEDICAL EXPENSES	1,400.00	852.00	548.00	60.86%	New hire testing
11-0400-60340	MEMBERSHIP	8,015.00	5,598.25	2,416.75	69.85%	
11-0400-60350	MEMORIALS/AWARDS	0.00	0.00	0.00	No budget	Most memberships paid
11-0400-60360	MISC. OTHER SERVICES & CHARGES	100.00	19.99	80.01	19.99%	
11-0400-60395	PRISONERS CHARGES	33,286.00	15,338.75	17,947.25	46.08%	
11-0400-60400	PROFESSIONAL SERVICES	38,748.76	19,015.66	19,733.10	49.07%	
11-0400-60440	REGIS USER CHARGES	56,738.64	22,850.95	33,887.69	40.27%	
11-0400-60450	RENTALS	4,955.00	2,123.30	2,831.70	42.85%	
11-0400-60460	REPAIRS AND MAINTENANCE	1,663.00	683.17	979.83	41.08%	
11-0400-60520	TAXES AND LICENSES	90.00	0.00	90.00	0.00%	
11-0400-60525	TOWING ACCOUNT	0.00	0.00	0.00	No budget	
11-0400-60530	TELEPHONE AND TELEGRAPH	6,178.00	2,685.23	3,492.77	43.46%	
11-0400-60535	PRINTING	0.00	0.00	0.00	No budget	
11-0400-60540	TRAINING	31,941.00	24,594.05	7,346.95	77.00%	
11-0400-60560	TRAVEL AND CONFERENCE	10,750.00	4,688.66	6,061.34	43.62%	
11-0400-60600	UNIFORMS	21,450.00	8,163.63	13,286.37	38.06%	
11-0400-60621	VEHICLE REPAIRS	25,000.00	1,459.13	23,540.87	5.84%	
11-0400-60960	COMPUTER AIDED REPORT ENTRY	0.00	0.00	0.00	No budget	
11-0400-70010	CAPITAL OUTLAY-POLICE DEPT.	0.00	0.00	0.00	No budget	
FIRE						
11-0500-40010	REGULAR SALARIES	2,232,828.54	1,144,790.89	1,088,037.65	51.27%	
11-0500-40040	HOLIDAY PAY	90,715.19	39,863.72	50,851.47	43.94%	
11-0500-40060	OVERTIME	186,466.99	168,446.92	18,020.07	90.34%	More overtime needed
11-0500-40100	SOCIAL SECURITY	51,247.01	21,877.14	29,369.87	42.69%	

11-0500-40110	INSURANCE	448,435.47	184,043.80	264,391.67	41.04%	
11-0500-40111	Insurance Reimbursement	0.00	0.00	0.00	No budget	
11-0500-40120	PENSION CONTRIBUTION	0.00	0.00	0.00	No budget	
11-0500-50010	CLEANING-HOUSEKEEPING SUPPLIES	1,500.00	485.82	1,014.18	32.39%	
11-0500-50020	COMPUTER SUPPLIES	300.00	0.00	300.00	0.00%	
11-0500-50050	GASOLINE, OIL, ETC.	13,000.00	6,791.56	6,208.44	52.24%	
11-0500-50060	GENERAL SUPPLIES	1,500.00	505.92	994.08	33.73%	
11-0500-50120	MEDICAL SUPPLIES	9,000.00	3,665.26	5,334.74	40.73%	
11-0500-50210	OFFICE SUPPLIES	0.00	0.00	0.00	No budget	
11-0500-50330	REPAIR & MAINTENANCE SUPPLIES	3,500.00	1,847.05	1,652.95	52.77%	
11-0500-50370	SMALL TOOLS & MINOR EQUIPMENT	5,000.00	1,407.31	3,592.69	28.15%	
11-0500-60010	ADVERTISING	0.00	0.00	0.00	No budget	
11-0500-60040	BOOKS AND PERIODICALS	0.00	0.00	0.00	No budget	
11-0500-60080	CARE AND SUBSISTANCE	250.00	83.52	166.48	33.41%	
11-0500-60100	CLEANING SERVICE	0.00	0.00	0.00	No budget	
11-0500-60115	ECDC	82,757.18	19,687.29	63,069.89	23.79%	
11-0500-60280	INSURANCE DEDUCTIBLE	0.00	0.00	0.00	No budget	
11-0500-60300	LAUNDRY EXPENSES	0.00	0.00	0.00	No budget	
11-0500-60311	ELECTRIC	26,500.00	17,580.28	8,919.72	66.34%	
11-0500-60312	GAS	2,700.00	1,018.15	1,681.85	37.71%	
11-0500-60313	WATER	2,500.00	2,143.22	356.78	85.73%	Water costs higher
11-0500-60314	SEWER	2,000.00	1,012.15	987.85	50.61%	
11-0500-60330	MEDICAL EXPENSES	16,000.00	334.76	15,665.24	2.09%	
11-0500-60340	MEMBERSHIP	1,850.00	50.00	1,800.00	2.70%	
11-0500-60350	MEMORIALS/AWARDS	0.00	0.00	0.00	No budget	
11-0500-60360	MISC. OTHER SERVICES & CHARGES	0.00	0.00	0.00	No budget	
11-0500-60362	Finance Charge/Late Fee	0.00	0.00	0.00	No budget	
11-0500-60390	POSTAGE	100.00	87.85	12.15	87.85%	Returned item
11-0500-60400	PROFESSIONAL SERVICES	25,000.00	8,941.77	16,058.23	35.77%	
11-0500-60440	REGIS USER CHARGES	1,000.00	98.25	901.75	9.83%	
11-0500-60450	Rentals	100.00	54.26	45.74	54.26%	
11-0500-60460	REPAIRS AND MAINTENANCE	25,000.00	3,381.77	21,618.23	13.53%	
11-0500-60520	TAXES AND LICENSES	0.00	0.00	0.00	No budget	
11-0500-60530	TELEPHONE AND TELEGRAPH	7,000.00	4,185.17	2,814.83	59.79%	
11-0500-60535	PRINTING	100.00	0.00	100.00	0.00%	
11-0500-60540	TRAINING	49,648.75	39,245.62	10,403.13	79.05%	
11-0500-60560	TRAVEL AND CONFERENCE	2,000.00	0.00	2,000.00	0.00%	
11-0500-60600	UNIFORMS	8,400.00	1,148.52	7,251.48	13.67%	
11-0500-60621	VEHICLE REPAIRS	20,000.00	10,485.20	9,514.80	52.43%	
11-0500-70010	CAPITAL OUTLAY-FIRE DEPT.	0.00	0.00	0.00	No budget	
PUBLIC WORKS						
11-0600-40010	REGULAR SALARIES	681,385.19	205,376.44	476,008.75	30.14%	
11-0600-40020	PART TIME SALARIES	6,067.28	2,730.38	3,336.90	45.00%	
11-0600-40060	OVERTIME	17,246.14	14,696.57	2,549.57	85.22%	More overtime needed
11-0600-40100	SOCIAL SECURITY	53,667.60	26,602.29	27,065.31	49.57%	
11-0600-40110	INSURANCE	155,851.54	101,148.25	54,703.29	64.90%	
11-0600-40111	Insurance Reimbursement	0.00	0.00	0.00	No budget	
11-0600-40120	PENSION CONTRIBUTION	83,052.60	39,458.46	43,594.14	47.51%	
11-0600-50010	CLEANING-HOUSEKEEPING SUPPLIES	8,000.00	4,491.56	3,508.44	56.14%	
11-0600-50020	COMPUTER SUPPLIES	0.00	0.00	0.00	No budget	
11-0600-50050	GASOLINE, OIL, ETC.	25,000.00	8,377.33	16,622.67	33.51%	
11-0600-50060	GENERAL SUPPLIES	0.00	0.00	0.00	No budget	
11-0600-50150	MOSQUITO CONTROL SUPPLIES	0.00	0.00	0.00	No budget	
11-0600-50180	NURSERY SUPPLIES	0.00	0.00	0.00	No budget	
11-0600-50210	OFFICE SUPPLIES	0.00	0.00	0.00	No budget	
11-0600-50330	REPAIR & MAINTENANCE SUPPLIES	15,000.00	5,237.94	9,762.06	34.92%	
11-0600-50370	SMALL TOOLS & MINOR EQUIPMENT	5,000.00	808.12	4,191.88	16.16%	
11-0600-50400	STREET MAINTENANCE	600.00	0.00	600.00	0.00%	
11-0600-50401	SALT	37,000.00	15,520.47	21,479.53	41.95%	
11-0600-50402	TRAFFIC PAINT	5,000.00	0.00	5,000.00	0.00%	
11-0600-50403	SIGNAGE MATERIALS	6,000.00	4,321.11	1,678.89	72.02%	More signs purchase
11-0600-50404	CONCRETE MATERIALS	3,000.00	1,192.39	1,807.61	39.75%	
11-0600-50405	ASPHALT MATERIALS	3,500.00	184.59	3,315.41	5.27%	
11-0600-60010	ADVERTISING	1,200.00	866.52	333.48	72.21%	More public hearings
11-0600-60040	BOOKS AND PERIODICALS	150.00	0.00	150.00	0.00%	
11-0600-60060	CAR WASHING	100.00	0.00	100.00	0.00%	
11-0600-60080	CARE AND SUBSISTANCE	900.00	140.93	759.07	15.66%	
11-0600-60280	INSURANCE DEDUCTIBLE	15,000.00	0.00	15,000.00	0.00%	
11-0600-60311	ELECTRIC	8,900.00	3,806.91	5,093.09	42.77%	
11-0600-60312	GAS	6,500.00	1,582.15	4,917.85	24.34%	
11-0600-60313	WATER	3,000.00	2,530.34	469.66	84.34%	
11-0600-60314	SEWER	3,300.00	1,057.14	2,242.86	32.03%	
11-0600-60330	MEDICAL EXPENSES	300.00	227.00	73.00	75.67%	More new hire testing
11-0600-60340	MEMBERSHIP	2,450.00	5.95	2,444.05	0.24%	
11-0600-60350	MEMORIALS AND AWARDS	0.00	0.00	0.00	No budget	
11-0600-60360	MISC. OTHER SERVICES & CHARGES	0.00	0.00	0.00	No budget	
11-0600-60361	NUISANCE ABATEMENT	10,000.00	315.15	9,684.85	3.15%	
11-0600-60362	Finance Charge/Late Fee	0.00	0.00	0.00	No budget	
11-0600-60400	PROFESSIONAL SERVICES	55,000.00	32,833.82	22,166.18	59.70%	
11-0600-60440	REGIS USER CHARGES	0.00	0.00	0.00	No budget	

11-0600-60450	RENTALS	500.00	263.89	236.11	52.78%	
11-0600-60460	REPAIRS AND MAINTENANCE	25,000.00	22,424.26	2,575.74	89.70%	
11-0600-60480	STREET LIGHTS	135,000.00	72,861.59	62,138.41	53.97%	
11-0600-60520	TAXES AND LICENSES	200.00	286.81	(86.81)	143.41%	More vehicles licensed
11-0600-60530	TELEPHONE AND TELEGRAPH	12,000.00	4,243.93	7,756.07	35.37%	
11-0600-60535	PRINTING	300.00	0.00	300.00	0.00%	
11-0600-60540	TRAINING	5,450.00	549.00	4,901.00	10.07%	
11-0600-60560	TRAVEL AND CONFERENCE	10,100.00	1,155.78	8,944.22	11.44%	
11-0600-60600	UNIFORMS	9,600.00	4,196.47	5,403.53	43.71%	
11-0600-60610	GRASS CUTTING	0.00	0.00	0.00	No budget	
11-0600-60621	VEHICLE REPAIRS	13,200.00	13,772.28	(572.28)	104.34%	More repairs needed
24 - CAPITAL IMPROVEMENTS						
Expense						
24-0000-60440	IT SUPPORT SERVICES	228,408.82	179,516.00	(48,892.82)	78.59%	Software subscriptions paid
24-0000-60460	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	No budget	
24-0000-60621	VEHICLE REPAIRS	0.00	0.00	0.00	No budget	
24-0000-70000	CAPITAL OUTLAY-EXECUTIVE DEPARTMENT	90,000.00	0.00	(90,000.00)	0.00%	
24-0000-70001	CAPITAL OUTLAY-PUBLIC WORKS	274,813.00	45,611.52	(229,201.48)	16.60%	
24-0000-70002	CAPITAL OUTLAY-POLICE	210,815.00	124,691.80	(86,123.20)	59.15%	
24-0000-70003	CAPITAL OUTLAY--FIRE	765,997.00	341,132.84	(424,864.16)	44.53%	
24-0000-70004	CAPITAL OUTLAY LEGISLATIVE	0.00	0.00	0.00	No budget	
24-0000-70005	CAPITAL OUTLAY LEGAL DEPT	0.00	0.00	0.00	No budget	
24-0000-70120	ENGINEERING & TESTING SERVICES	9,500.00	1,000.00	(8,500.00)	10.53%	
24-0000-70150	CITY HALL IMPROVEMENTS	16,000.00	93,463.65	77,463.65	584.15%	Improvements not completed in FY25
24-0000-70169	Greenwood STP Project	3,693,763.00	13,348.77	(3,680,414.23)	0.36%	
24-0000-71070	Greenwood Railroad Crossing	650,000.00	3,946.68	(646,053.32)	0.61%	
28 - 1/2 C PARK & STORM WATER						
Expense						
28-0200-40010	REGULAR SALARIES	462,170.29	214,675.03	(247,495.26)	46.45%	
28-0200-40020	PART-TIME SALARIES	9,485.73	0.00	(9,485.73)	0.00%	
28-0200-40060	OVERTIME	8,441.42	8,927.14	485.72	105.75%	More overtime needed
28-0200-40100	SOCIAL SECURITY	36,727.45	16,493.48	(20,233.97)	44.91%	
28-0200-40110	INSURANCE	108,615.70	41,134.77	(67,480.93)	37.87%	
28-0200-40120	PENSION CONTRIBUTION	48,991.50	24,184.22	(24,807.28)	49.36%	
28-0200-50010	CLEANING SUPPLIES	8,500.00	2,009.90	(6,490.10)	23.65%	
28-0200-50030	CONCESSION SUPPLIES	0.00	0.00	0.00	No budget	
28-0200-50050	GASOLINE, OIL, ETC.	1,500.00	5,236.16	3,736.16	349.08%	
28-0200-50150	MOSQUITO CONTROL	4,477.88	0.00	(4,477.88)	0.00%	
28-0200-50180	NURSERY SUPPLIES	12,721.25	3,250.29	(9,470.96)	25.55%	
28-0200-50330	REPAIR/MAINTENANCE SUPPLIES	11,194.70	3,017.87	(8,176.83)	26.96%	
28-0200-50370	SMALL TOOLS & MINOR EQUIPMENT	0.00	0.00	0.00	No budget	
28-0200-60010	ADVERTISING	200.00	51.80	(148.20)	25.90%	
28-0200-60050	Bus Service	0.00	0.00	0.00	No budget	
28-0200-60080	CARE/SUBSISTENCE	250.00	0.00	(250.00)	0.00%	
28-0200-60311	ELECTRIC	25,000.00	8,391.38	(16,608.62)	33.57%	
28-0200-60312	GAS	1,000.00	455.13	(544.87)	45.51%	
28-0200-60313	WATER	67,000.00	64,614.31	(2,385.69)	96.44%	
28-0200-60314	SEWER	25,442.50	19,932.30	(5,510.20)	78.34%	
28-0200-60360	MISC. OTHER	2,200.00	1.83	(2,198.17)	0.08%	
28-0200-60362	Finance Charge/Late Fees	100.00	0.00	(100.00)	0.00%	
28-0200-60400	PROFESSIONAL SERVICES	20,354.00	10,826.00	(9,528.00)	53.19%	
28-0200-60415	QUAD CITIES EXPENSES	310,000.00	0.00	(310,000.00)	0.00%	
28-0200-60450	RENTALS	0.00	0.00	0.00	No budget	
28-0200-60460	REPAIRS/MAINTENANCE	50,885.00	7,525.09	(43,359.91)	14.79%	
28-0200-60610	GRASS CUTTING	86,520.00	68,480.90	(18,039.10)	79.15%	Most trees trimmed in fall
28-0200-60640	WEED/TREE TRIMMING	56,000.00	38,575.00	(17,425.00)	68.88%	
28-0200-70010	CAPITAL OUTLAY	610,000.00	23,475.75	(586,524.25)	3.85%	
28-0300-50280	POOL CHEMICALS	63,860.00	13,591.95	(50,268.05)	21.28%	
28-0300-50330	REPAIR/MAINTENANCE	10,300.00	1,961.09	(8,338.91)	19.04%	
28-0300-60311	ELECTRIC	46,800.00	35,772.56	(11,027.44)	76.44%	Warmer Q2
28-0300-60312	GAS	2,100.00	832.48	(1,267.52)	39.64%	
28-0300-60313	WATER	70,000.00	85,026.81	15,026.81	121.47%	Pool water
28-0300-60314	SEWER	60,000.00	63,689.54	3,689.54	106.15%	
28-0300-60460	REPAIRS/MAINTENANCE	10,300.00	3,557.00	(6,743.00)	34.53%	
28-0300-70010	CAPITAL OUTLAY	41,000.00	0.00	(41,000.00)	0.00%	
28-0400-70010	SWIMMING POOL PROJ.	225,844.00	144,483.26	(81,360.74)	63.97%	Pool repairs completed off season
29 - SEWER LATERAL						
Revenue						
29-0000-30309	SEWER LATERAL FEES	117,035.50	1,175.72	(115,859.78)	1.00%	
29-0000-30945	OTHER REVENUES	77,676.00	1,019.77	(76,656.23)	1.31%	
Expense						
29-0000-50330	REPAIR/MAINTENANCE SUPPLIES	59,392.00	7,133.73	(52,258.27)	12.01%	
29-0000-60360	MISC. OTHER SERVICES & CHARGES	0.00	0.00	0.00	No budget	
29-0000-60460	REPAIRS AND MAINTENANCE	121,600.00	30,467.55	(91,132.45)	25.06%	
29-0000-70010	CAPITAL OUTLAY	0.00	0.00	0.00	No budget	
32 - 1/4 CENT FIRE SALES TAX						
Revenue						
32-0000-30101	SALES TAX	1,500,000.00	867,719.69	(632,280.31)	57.85%	
32-0000-30915	INTEREST EARNED	41,000.00	26,951.60	(14,048.40)	65.74%	
33 - SOLID WASTE DISPOSAL						

Revenue					
33-0000-30010	REAL PROPERTY TAX	0.00	1,452.68	1,452.68	No budget
33-0000-30020	PERSONAL PROPERTY TAX	498,000.00	5,724.06	(492,275.94)	1.15%
33-0000-30030	RAILROAD UTILITY TAX	16,500.00	0.00	(16,500.00)	0.00%
33-0000-30050	MERCHANTS AD VALOREM SURTAX	44,000.00	0.00	(44,000.00)	0.00%
33-0000-30513	SALE OF TRASH BAGS	4,700.00	285.00	(4,415.00)	6.06%
33-0000-30514	SALE OF TRASH TAGS	15,655.00	15,612.00	(43.00)	99.73%
33-0000-30516	Marietta Waste Co-op.	14,140.00	5,337.00	(8,803.00)	37.74%
33-0000-30915	INTEREST EARNED	250.00	5,628.27	5,378.27	2251.31%
33-0000-30945	Miscellaneous Income	0.00	4,775.00	4,775.00	No budget
Expense					
33-0000-50500	TRASH BAGS & TAGS	22,000.00	6,962.71	(15,037.29)	31.65%
33-0000-60410	RECYCLING SERVICES	25,000.00	13,123.24	(11,876.76)	52.49%
33-0000-60430	REFUSE COLLECTION	661,900.00	328,243.77	(333,656.23)	49.59%
40 - PROPOSITION P					
Revenue					
40-0000-30101	SALES TAX	530,000.00	277,034.91	(252,965.09)	52.27%
43 - PROPOSITION S					
Expense					
43-0000-60400	Professional Services	0.00	318.00	318.00	No budget
43-0000-70010	Capital Outlay	1,010,966.58	286,131.01	(724,835.57)	28.30%

FY26 VENDOR REPORT - Q2

SPENCER CONTRACTING COMPANY				\$	257,316.76
GOINET, INC				\$	153,428.59
CLAYTON HOLDINGS, LLC				\$	151,272.05
SOUTHERN BUS & MOBILITY				\$	125,444.00
ENTERPRISE FLEET MANAGEMENT				\$	88,504.65
EAST CENTRAL DISPATCH CENTER				\$	78,749.14
HENDEL LAWN CARE				\$	65,525.05
COMMERCE BANK CORPORATE ACCT.				\$	54,613.25
LASHLY & BAER, P.C.				\$	50,440.50
ELIZABETH ARWAY (Creative Entourage)				\$	40,975.00
REJIS COMMISSION				\$	36,128.93
GAMMA TREE EXPERTS				\$	34,775.00
FRONTENAC ENGINEERING GROUP, INC				\$	31,709.90
STANDARD INSURANCE COMPANY-DENTAL				\$	31,074.75
TOPE INC				\$	30,767.55
Utility Associates, Inc.				\$	30,244.00
ClearGov, Inc.				\$	30,000.00
PGAV				\$	29,387.84
TYLER TECHNOLOGIES, INC				\$	27,666.26
MOTOROLA SOLUTIONS				\$	26,504.92
AXON ENTERPRISE, INC.				\$	25,812.36
OATES ASSOCIATES				\$	24,748.77
LEWIS RICE LLC				\$	24,284.00
SWT DESIGN				\$	23,475.75
WEX BANK				\$	21,806.47
EVS, INC.				\$	19,866.69
REINHOLD ELECTRIC, INC.				\$	19,263.96
GRANICUS, LLC				\$	18,423.12
SM HUBER ENTERPRISES, INC				\$	17,264.94
ST LOUIS COUNTY TREASURER				\$	16,407.00
MIDWEST POOL & COURT CO., INC.				\$	15,741.95
Sunset Law Enforcement, LLC				\$	15,714.88
EGP MAPLEWOOD FUND MANAGER LLC				\$	15,142.84
COMPASS MINERALS AMERICA INC				\$	13,143.47
ENERGY PETROLEUM CO.				\$	11,538.54
MID COUNTY CHAMBER OF COMMERCE				\$	11,500.00
WEST COUNTY EMS AND FIRE PROTECTION DISTRICT				\$	11,124.83
CIVICPLUS				\$	11,006.26
STUDIO X				\$	10,962.00
SENTINEL EMERGENCY SOLUTIONS LLC				\$	10,896.34
PowerDMS				\$	9,900.71
ADVANCED HEALTHSTYLES FITNESS EQUIPMENT				\$	9,354.58
REVIZE, LLC				\$	9,350.00
NAVIGATE BUILDING SOLUTIONS, LLC				\$	8,615.00
GEI CONSULTANTS, INC.				\$	8,250.00
LEON UNIFORM COMPANY				\$	8,089.96
REGIONAL COMPUTER CRIMES EDUCATION AND ENFORCEMENT				\$	7,920.00
WE ARE NOVELLA, LLC				\$	7,623.75
JOHNSON CONTROLS SECURITY SOLUTIONS LLC				\$	7,536.82
CITIZENS NATIONAL BANK				\$	7,488.00
BRIXMOR OPERATING PARTNERSHIP LP				\$	7,350.88
CLEAN-THE UNIFORM COMPANY ST LOUIS- PW UNIFORMS				\$	7,073.09
PEDRO'S PLANET				\$	6,849.38
FRONTLINE PUBLIC SAFETY SOLUTIONS				\$	6,693.76
POLICE LEGAL SCIENCES, INC				\$	6,666.00
SUMNERONE, INC				\$	6,442.39
OnSolve Intermediate Holding Company				\$	6,212.65
ST LOUIS COUNTY & MUNICIPAL POLICE ACADEMY				\$	5,775.00

FY26 VENDOR REPORT - Q2

LOWE'S BUSINESS ACCOUNT				\$	5,717.72
PITZMAN'S SURVEYING GROUP				\$	5,640.00
THE DESIGNERY HUB, LLC				\$	5,040.00

Memorandum



To: Mayor and City Council
From: Amber Withycombe, City Manager
Date: January 23, 2026
Re: City Manager's Report

New Public Works and Planning Director

I am pleased to announce that Todd Hughes has been selected as the city's new Director of Public Works and Planning. Todd will begin on Tuesday, February 3.

Todd brings more than 25 years of experience in municipal engineering and public works management. He currently serves as Director of Public Works for the City of Florissant, where he has led a comprehensive department overseeing street maintenance, stormwater management, facility operations, building inspections, planning and zoning, and code compliance since 2018. Prior to Florissant, Todd served as project manager in St. Charles County's Engineering Division, Assistant Director of Public Works in Webster Groves, and civil engineer for the City of Bridgeton. He holds a degree in civil engineering and is a registered professional engineer.

Todd's extensive background in both public works operations and planning/development functions makes him well-suited to lead Maplewood's combined department structure of street division and building division operations. Please join me in welcoming Todd to our team.

Proposition M Update

The City hosted a Prop M Town Hall on January 14, providing residents an opportunity to tour City Hall and the police facility. Feedback from attendees was unanimous in encouraging the City to offer additional tour opportunities, as viewing the police department's operational constraints and aging infrastructure makes the clearest case for the needed improvements.

Staff has scheduled three additional facility tours. Each tour will begin with a brief presentation and Q&A session, followed by a guided tour of City Hall and the police facility:

- Saturday, February 7 at 10:00 a.m.
- Thursday, March 5 at 6:00 p.m.
- Saturday, March 28 at 10:00 a.m.

All tours begin in Council Chambers at City Hall. No registration is required. A recording of the January 14 presentation is available at [youtube.com/watch?v=RK8EDviSHWU&t=16s](https://www.youtube.com/watch?v=RK8EDviSHWU&t=16s), and additional information about Proposition M is available at [maplewoodmo.gov/propM](https://www.maplewoodmo.gov/propM).

Greenwood Corridor & Deer Creek Greenway Project Open House

The City will host an open house on Monday, February 3, from 5:30 to 7:30 p.m. at City Hall regarding the Greenwood Corridor & Deer Creek Greenway Project. The evening will include a brief presentation followed by a Q&A session covering the construction timeline, parking impacts, traffic control, and driveway access.

Construction is expected to begin in mid- to late-February and continue through the end of 2026, weather permitting. The open house will be livestreamed and recorded for those unable to attend in person. Additional project information is available at maplewoodmo.gov/community/greenwood_corridor_deer_creek_greenway_project.php.

Memorandum



To: Mayor and City Council
From: Amber Withycombe, City Manager
Date: January 23, 2026
Re: **Proposed Text Amendment to Permit Emergency Overnight Shelters in PA Public Activity District**

Staff recommends that Council consider a text amendment to Section 56-359 of the city's zoning code to permit emergency overnight shelters as a conditional use in the PA Public Activity District. This recommendation follows comprehensive legal analysis from our city attorneys regarding federal religious freedom law, Missouri law, and the city's authority to regulate emergency shelters while maintaining essential health and safety requirements.

The proposed approach creates a regulatory pathway for emergency shelters through the city's existing conditional use permit process, which requires Plan & Zoning Commission review, public hearing, and City Council approval with the ability to impose conditions tailored to individual applications. This framework satisfies federal and state religious freedom law requirements while preserving the city's authority to enforce building and fire codes, ensure community compatibility, and maintain oversight through annual inspections and the ability to revoke permits for violations.

BACKGROUND

On December 9, 2025, the Human Services Commission presented to Council a proposal for emergency winter shelter operations in Maplewood. At a December 11, 2025, meeting with Maplewood United Methodist Church (MUMC) representatives, the Mayor, and city staff, we discussed MUMC's interest in operating an emergency overnight shelter in partnership with the City of St. Louis Department of Human Services. On December 13, MUMC hosted an overnight prayer vigil that provided emergency cold-weather shelter to at least one unhoused individual in Maplewood.

I requested comprehensive legal guidance from the city attorney regarding the city's authority to regulate emergency shelters, including analysis of federal religious freedom law, Missouri's Religious Freedom Restoration Act, building code enforcement authority, and the city's emergency management powers. We received that legal analysis on December 28, 2025.

On January 23, MUMC advertised on social media that the church would host overnight prayer vigils on January 23-24, coinciding with forecasted severe winter weather. The church did not notify city staff, police, or fire departments of these plans. The city is not taking proactive enforcement action at this time.

This situation illustrates the regulatory challenges the proposed text amendment is designed to address. The city is committed to working collaboratively with faith-based organizations and other entities interested in operating emergency shelters, and we have pursued the work

described in this memo with transparency and consistent communication. Effective collaboration requires reciprocal transparency and advance coordination from all parties. Operations proceeding without required permits, building code inspections, or notification to emergency management create unnecessary risks for the individuals being served, volunteers, and the institutions themselves. When severe weather events require coordinated emergency response, first responders need accurate information about shelter locations and occupancy to effectively serve all community members, including those experiencing homelessness. The proposed conditional use permit framework provides a clear pathway for emergency shelters while ensuring essential safety protections, community input, and coordination with city services.

That framework is grounded in the comprehensive legal analysis, which confirmed three critical findings:

- Building and fire code requirements for overnight occupancy are enforceable and required. These neutral, generally applicable safety regulations protect the individuals being served, volunteers, and the institutions operating shelters. The financial or logistical burden of compliance does not constitute a substantial burden under federal religious freedom law.
- The Charter of the City of Maplewood does not currently authorize the City to declare local emergencies that would modify regulatory requirements. Under Missouri law, the Governor or state legislature declares emergencies. The Charter of the City of St. Louis grants emergency powers.
- Overnight shelters are not currently permitted anywhere in Maplewood's zoning code, creating a regulatory gap that should be addressed.

LEGAL FRAMEWORK

Our city attorneys conducted extensive research on the Religious Land Use and Institutionalized Persons Act, Missouri's Religious Freedom Restoration Act, and relevant case law. The analysis demonstrates that the city has clear authority to enforce building and fire codes at religious institutions and other shelter operators, even when those requirements create financial burdens. The Eighth Circuit Court of Appeals addressed substantially similar facts in *Redlich v. City of St. Louis*, where plaintiffs argued that requiring health code compliance for serving food to unhoused individuals substantially burdened their religious exercise. The court held that adherence to neutral, generally applicable health and safety ordinances does not substantially burden religious exercise.

However, the legal analysis also warns that completely prohibiting emergency shelters anywhere in the city could create vulnerability under federal religious freedom law. RLUIPA requires that land use regulations not substantially burden religious exercise unless they further a compelling governmental interest through the least restrictive means. Several courts have found that providing shelter to individuals experiencing homelessness constitutes religious exercise for faith-based organizations. The attorneys specifically advised: "Maplewood should strongly consider allowing temporary shelters somewhere in Maplewood."

The safe harbor provision of RLUIPA offers a solution. When a government changes its policy or practice to eliminate a substantial burden on religious exercise, RLUIPA claims are barred. In *Riverside Church v. City of St. Michael*, the Eighth Circuit held that a city's subsequent code amendment to allow a use as a conditional use satisfied the safe harbor and barred the RLUIPA

claim. By amending our code to permit emergency shelters through the conditional use permit process, we satisfy this safe harbor provision while maintaining appropriate regulatory control.

REVIEW OF EXISTING ZONING CODE

In preparing this recommendation, staff conducted a review of Chapter 56 to ensure the proposed text amendment integrates properly with our existing code structure and procedures.

The PA Public Activity District is governed by Division 12 of Article II, which includes Section 56-358 (Intent and Purpose), Section 56-359 (Permitted Uses), Section 56-360 (Use Regulations), and Section 56-361 (Use Limitations). Section 56-359 lists permitted uses in subsections one through nine, and then lists conditional uses in subsection ten. Section 56-359(10) currently permits five conditional uses: hospitals and other institutions of a religious, educational, charitable, or philanthropic nature provided they are located on sites containing not less than one acre; public utilities and services including substations; child day-care centers or day nurseries; communication towers; and kitchen commissaries for food trucks. Emergency overnight shelters should be added to Section 56-359(10) as the sixth conditional use category. One issue requiring policy decision relates to the one-acre minimum site requirement in Section 56-359(10)(a) for “hospitals and other institutions of a religious, educational, or charitable, or philanthropic nature.” This provision was clearly intended for large-scale permanent facilities such as hospitals, nursing homes, or residential care facilities. Emergency overnight shelters are temporary, lower-intensity uses that serve a distinct purpose and should be permitted in existing church buildings that may be located on sites smaller than one acre. Staff recommends explicitly exempting emergency shelters from the one-acre requirement while maintaining all other applicable PA District regulations in Section 56-360, including setback requirements, height limits, and transitional yard requirements when adjoining residential districts.

Our existing conditional use permit procedures in Sections 56-877 through 56-883 are already suited for emergency shelter applications and require no amendments. Section 56-877 establishes nine standards for conditional use permit approval that address exactly the concerns relevant to emergency shelters: compliance with applicable code provisions, contribution to community welfare, protection of neighboring property values, compliance with neighborhood development plans, adequate parking, avoidance of traffic and fire hazards, protection of public utilities, and prevention of undue burden on municipal services. The section also authorizes the Plan & Zoning Commission to recommend and the City Council to impose conditions on the construction, location, and operation of conditional uses to further code objectives and minimize impacts on neighboring properties.

PROPOSED TEXT AMENDMENT

The proposed ordinance would add emergency overnight shelters as subsection (f) under Section 56-359(10) conditional uses. The new provision would establish specific requirements in five areas:

- Applicants must submit an operations plan meeting requirements established by administrative directive of the City Manager or designee. At minimum, the operations plan must address operational schedule and capacity, intake and eligibility procedures, staffing and volunteer management, safety and security protocols, coordination with city police, fire, and social services, and community impact mitigation measures including parking, lighting, noise, and waste management.

- Building and fire code compliance requirements are critical to protecting the individuals being served, volunteers, and the institutions operating shelters. No emergency overnight shelter operations may commence until the applicant has obtained all required building permits for any necessary improvements, passed all required inspections by the Building Official and Fire Marshal, received a certificate of occupancy for the appropriate use classification, and provided evidence of correction of all code violations identified by city inspectors.
- All emergency overnight shelter conditional use permits will be subject to annual review by the Building Official and Fire Marshal to ensure ongoing compliance with building and fire code requirements, creating accountability throughout the life of shelter operations.
- Emergency overnight shelters are explicitly exempted from the one-acre minimum site requirement specified in subsection (a), recognizing that shelters are temporary operations appropriate for existing church buildings on smaller sites.
- The provision clarifies that applications will be reviewed using the nine standards in Section 56-877(b) and that the Plan & Zoning Commission and City Council may impose additional terms, conditions, or restrictions to ensure operational compliance and minimize neighborhood impacts. This provides flexibility to address site-specific concerns including parking needs through tailored conditions.

OPERATIONS PLAN REQUIREMENTS

The proposed ordinance authorizes the City Manager to establish by administrative directive the specific elements required in operations plans. This approach provides flexibility to modify requirements based on experience without requiring ordinance amendments. Staff recommends modeling the administrative directive on the operations plan requirements established by the City of St. Louis for temporary emergency shelters under [Section 26.75.050 of the St. Louis Municipal Code](#), with modifications to address Maplewood-specific circumstances.

Staff recommends the administrative directive require operations plans to address at minimum the following elements:

- An organizational structure including an estimated total number of professional staff and volunteers that will work at the proposed facility.
- The name, address, telephone number, and email address for a representative of the proposed facility who is available during all hours of operation. This contact information shall be provided to the Maplewood Police Department, Fire Department, and Social Services Coordinator.
- The estimated number of beds to be provided and the estimated average population per month.
- If the shelter will operate on a weather-triggered basis, the specific temperature and weather conditions that will trigger shelter activation.
- A description of the services to be provided, such as meals, hygiene facilities, case management, job placement assistance, substance abuse treatment, and other supportive services.
- A description of the population expected to be served, such as single adults, families with children, women and children, or other specific populations.

- The expected length of stay per person, including whether the shelter provides overnight-only accommodations or longer-term stays.
- An identification of any schools within a radius of 500 feet of the proposed premises and any plans to address potential issues or concerns.
- A plan for addressing potential threats to public health and safety, including but not limited to protocols regarding drug possession and use, possession of weapons, and physical altercations that take place on the premises, including protocol(s) for incidents that require the immediate removal of a facility resident or guest.
- A description of planned measures to mitigate impacts on the surrounding neighborhood, including parking management, exterior lighting, noise control, and waste management.
- A statement from the applicant that, in providing housing and any other services, the facility will not discriminate within the population to be served as specified in the operations plan against any person on the basis of race, marital status, color, age, religion, sex, sexual orientation, gender identity or expression, familial status, disability, national origin, or ancestry.
- An affirmative statement that the information the applicant is submitting in the operations plan is an accurate representation of planned operations.
- Any other information the applicant believes could be helpful to explain the operation and compatibility of the proposed facility with the proposed location, or that city staff requests to evaluate compliance with the conditional use permit standards in Section 56-877(b).

The operations plan shall be made available to the Plan & Zoning Commission, City Council, Building Official/Fire Marshal, Police Chief, Fire Chief and any other city department where appropriate. The operations plan shall be available for public inspection as part of the conditional use permit application materials.

IMPLEMENTATION TIMELINE

Following Council's direction at the January 27 work session, staff will refine the draft ordinance language based on Council feedback and return to Council at the February 10 meeting to present the revised text amendment for Council's review. This will allow Council to ask questions and provide any final direction before the item proceeds to Plan & Zoning Commission.

The proposed text amendment will be added to the Plan & Zoning Commission agenda for their March 2, 2026 meeting. Following the commission's recommendation, the ordinance will be considered by Council in March. The March 10 meeting will include a public hearing on the proposed text amendment, with notice mailed to all property owners of establishments currently zoned PA Public Activity District in addition to the standard newspaper publication. This enhanced notice ensures that religious institutions, schools, and other properties in the PA district are aware of the proposed change and have an opportunity to provide input. The first and second readings of the ordinance will occur at the March 10 meeting, with the third and final reading scheduled for March 24, 2026.

If the ordinance is approved by City Council, staff will notify all eligible establishments in the PA district regarding the new conditional use permit process and requirements for emergency overnight shelters. We will prepare a notification letter explaining the CUP application process,

operations plan requirements, building and fire code compliance expectations, and timeline for review. This notification will be sent to institutions in the PA district that might be interested in operating an emergency shelter.

Any facilities that wish to pursue a conditional use permit for an emergency overnight shelter will need to participate in the standard CUP approval process. This process includes review and recommendation by the Plan & Zoning Commission, followed by a public hearing and first and second bill readings at a City Council meeting, and final bill reading at the following Council meeting. For example, if a facility submits a CUP application in April 2026, the request would be scheduled for Plan & Zoning Commission review on the first Monday in May. Following the Commission's recommendation, the application would proceed to City Council for public hearing and first and second readings on the second Tuesday in May, with the third and final reading on the fourth Tuesday in May. This timeline assumes a complete application with all required materials including the operations plan and preliminary building code review from the Building Official and Fire Marshal.

The timeline from CUP approval to operational shelter will vary depending on the extent of building code improvements required for each specific facility. Facilities requiring only minor improvements such as additional fire extinguishers, exit signs, and emergency lighting could potentially complete improvements and obtain a certificate of occupancy within two to four weeks of CUP approval. Facilities requiring moderate improvements such as fire alarm system upgrades or accessibility modifications might need two to three months. Facilities requiring major improvements such as sprinkler system installation or significant structural modifications could require four to six months or longer. Realistically, assuming CUP approval in May or June 2026 and a mid-range improvement timeline, the first operational emergency shelter in Maplewood could open in late summer or fall 2026.

POLICY QUESTIONS FOR COUNCIL CONSIDERATION

The proposed ordinance language intentionally leaves certain policy decisions to be made through the conditional use permit process on a case-by-case basis, allowing Council to tailor conditions to individual applications. However, Council may wish to provide additional policy guidance on several questions:

- The ordinance does not specify whether shelters must be seasonal only, weather-triggered only, or year-round with operational flexibility. Staff recommends leaving this flexible for determination through the CUP process, as different operators may have different operational models and Council can impose appropriate scope through CUP conditions for individual applications.
- The ordinance does not specify a maximum capacity for emergency shelters. Staff recommends against establishing a maximum in the ordinance text, as capacity should be determined by building code occupancy calculations and CUP conditions based on site-specific factors such as parking availability, neighborhood density, and facility size.
- Existing CUP procedures require property posting and newspaper publication 15 days before the Council public hearing. Council could require enhanced notice similar to the provision in Section 56-74(b) for accessory dwelling units, which requires mailed notice to all owners within 500 feet. Current staff practice is to notice property owners within 300 feet.

- Council could restrict shelters to serving only Maplewood residents. Staff recommends against residency restrictions in the ordinance, as they are difficult to enforce for individuals experiencing homelessness and may conflict with federal funding requirements. Council can address residency priorities through CUP conditions for specific applications, such as requiring referral protocols that prioritize Maplewood residents while not creating absolute prohibitions on serving others.

LEGAL COMPLIANCE

The proposed approach complies with all applicable federal and state law. Under RLUIPA, the approach satisfies the requirement to allow shelters somewhere in the city through a neutral conditional use permit process and invokes the safe harbor provision by changing the code to permit shelters. The building code and CUP requirements are neutral and generally applicable to all shelter operators regardless of religious affiliation. The requirements represent the least restrictive means to achieve the compelling governmental interest in life safety during overnight occupancy.

Under Missouri's Religious Freedom Restoration Act, the building and fire code restrictions are generally applicable safety regulations that apply to all buildings regardless of use or ownership. The requirements are essential to the compelling governmental interest in preventing deaths and injuries from fire and building collapse. The CUP process is not unduly restrictive, as it allows shelters while ensuring safety compliance.

The approach satisfies equal protection requirements by treating religious and secular operators equally under the same CUP and building code requirements, avoiding any denominational preferences, and using neutral criteria for CUP approval based on compatibility, safety, and impacts rather than the identity of the applicant.

The city has clear enforcement authority for building codes under Missouri law and city ordinances, fire codes as an essential government function supported by case law, CUP conditions as contractual agreements between the city and operators, and zoning compliance under fundamental land use authority. Enforcement tools include stop-work orders for code violations, citations and fines for ongoing violations, CUP revocation for violation of conditions, and injunctive relief for continued unauthorized operations.

Staff requests Council direction at the January 27 work session on the proposed text amendment to Section 56-359 to permit emergency overnight shelters as a conditional use in the PA Public Activity District. This approach creates a clear, legally defensible pathway for emergency overnight shelters in Maplewood while maintaining appropriate safeguards for public safety and community compatibility. The framework satisfies federal religious freedom law, complies with Missouri's Religious Freedom Restoration Act, maintains non-negotiable building and fire code requirements, provides Council discretion through the conditional use permit process, allows community input on individual proposals, creates accountability through operations plans and monitoring, and balances compassion for vulnerable populations with responsible governance.

Attachments

Proposed Text Amendment to Chapter 56, Division 12
Conditional Use Permit Procedures

DIVISION 12. PA PUBLIC ACTIVITY DISTRICT

Sec. 56-358. Intent and purpose.

The PA district is intended to accommodate those uses and groupings of uses which have a distinctly public rather than private character and to encourage the retention of certain properties in a relatively undeveloped state, such as a public or private recreation use or a private cemetery.

(Ord. No. 4062, § 903.12(1), 10-14-1980; Ord. No. 4647, § 3, 4-24-1994; Ord. No. 4965, § I, 10-24-2000)

Sec. 56-359. Permitted uses.

The following uses shall be permitted in any location within the PA district:

- (1) Public parks, playgrounds, recreational grounds, including golf courses.
- (2) Semipublic or private parks and recreational areas when owned and operated by a nonprofit organization.
- (3) Public buildings and properties of a cultural, recreational, administrative or service type, including libraries, but not including repair yards or garages, storage or warehouses.
- (4) Private, noncommercial recreational areas and facilities, including swimming pools.
- (5) Cemeteries.
- (6) Churches and other places of worship and associated administrative, teaching, or school buildings may be permitted by site plan review as provided in article IV, division 8 of this chapter.
- (7) Public or private schools, including university-level institutional administrative and research facilities, may be permitted by site plan review as provided in article IV, division 8 of this chapter.
- (8) Public or private wildlife preservations and conservation areas, including stream valley drainage easements or floodplains.
- (9) Accessory uses as provided in article III, division 4 of this chapter.
- (10) Conditional uses. The following uses shall be allowed as conditional uses in accordance with the procedures provided in article IV, division 6 of this chapter:
 - a. Hospitals and other institutions of a religious, educational, or charitable, or philanthropic nature, provided that such buildings shall not be located upon sites containing less than one acre.
 - b. Public utilities and services, including substations, special rights-of-way and easements, provided that the exterior appearance of any building so permitted shall be in keeping with the character of the neighborhood in which it is so located.
 - c. Child day-care center or day nursery.
 - d. Communication towers constructed and operated in compliance with article III, division 8 of this chapter.

e. Kitchen commissary for food trucks.

f. Emergency overnight shelters for individuals and families experiencing homelessness, subject to the following requirements:

i. Operations plan. The applicant shall submit an operations plan meeting requirements established by administrative directive of the City Manager or designee. The operations plan shall be made available to the Plan & Zoning Commission, City Council, Building Official, Fire Marshal, Police Chief, and any other city department where appropriate, and shall be available for public inspection as part of the conditional use permit application materials.

ii. Building and fire code compliance. The applicant shall demonstrate compliance with all applicable International Building Code and International Fire Code requirements for overnight occupancy. No emergency overnight shelter operations may commence until the applicant has:

(A) obtained all required building permits for any necessary improvements;

(B) passed all required inspections by the building official and fire marshal;

(C) received a certificate of occupancy for the appropriate use classification; and

(D) provided evidence of correction of all code violations identified by city inspectors.

iii. Annual review. All emergency overnight shelter conditional use permits shall be subject to annual review by the building official and fire marshal to ensure ongoing compliance with building and fire code requirements.

iv. Site requirements. Emergency overnight shelters shall not be subject to the one-acre minimum site requirement specified in subsection (a) of this section. Emergency overnight shelters shall still be subject to all other applicable lot area, height, and yard and setback requirements.

v. Conditional use permit standards. In reviewing applications for emergency overnight shelter conditional use permits, the plan and zoning commission and city council shall apply the standards set forth in section 56-877(b) and may impose such additional terms, conditions, or restrictions as authorized by section 56-877(f) to ensure compliance with operational requirements and to minimize impacts on neighboring properties.

(Ord. No. 4062, § 903.12(2), 10-14-1980; Ord. No. 4647, § 3, 4-24-1994; Ord. No. 4965, § I, 10-24-2000; Ord. No. 5825, § I, 9-13-2016)

Sec. 56-360. Use regulations.

(a) *Lot area.* No minimum lot area required.

(b) *Height.* No building or structure shall exceed 35 feet in height except as permitted by site plan review as provided in article IV, division 8 of this chapter.

(c) *Yard and setback requirements.*

(1) Minimum right-of-way setback: 15 feet.

(2) Minimum side or rear yard: None required, except when such a lot line abuts a residential use located within the same or within a different use district. In such case, side or rear yards shall be provided in accordance with the regulations for transitional yards established in section 56-181(d).

(Ord. No. 4062, § 903.12(3), 10-14-1980; Ord. No. 4647, § 3, 4-24-1994; Ord. No. 4965, § I, 10-24-2000)

Sec. 56-361. Use limitations.

- (a) Parking for any use established in this district shall be provided in accordance with article III, division 2 of this chapter.
- (b) The extension of any conforming public or semiprivate use into portions of any PA district occupied predominantly within a predominantly residential use shall occur contiguous to any such previously existing public or semipublic use.

(Ord. No. 4062, § 903.12(4), 10-14-1980; Ord. No. 4647, § 3, 4-24-1994; Ord. No. 4965, § I, 10-24-2000)

Secs. 56-362—56-380. Reserved.

Sec. 56-877. Procedures for conditional use permit.

- (a) *Applications.* Applications for a conditional use permit shall include a site plan or an aerial depiction of the site in question and any necessary descriptive material relating to the intensity and extent of use and such other information as shall be required by the zoning administrator. The zoning administrator may waive the site plan or aerial depiction requirement if it is determined that no exterior modifications, site modifications, parking issues or any other matters relating to the intensity and extent of use would necessitate said site plan or aerial depiction. An application for a conditional use permit may be filed only by the owner of the property in question or by a tenant, with the owner's permission.
- (b) *Standards for conditional use permit approval.* The zoning administrator shall post the property and mail notices to inform the public of the date, time and place of the plan and zoning commission meeting at which the conditional use permit application shall be considered, and of the date, time and place of the public hearing on such application to be held by the city council pursuant to this division. The zoning administrator shall refer the application to the plan and zoning commission to investigate and make a report and recommendation as to whether the following criteria are true with respect to the proposed conditional use:
 - (1) Complies with all applicable provisions of this chapter;
 - (2) At the specific location will contribute to and promote the community welfare or convenience;
 - (3) Will not cause substantial injury to the value of neighboring property;
 - (4) Complies with the overall neighborhood development plan and existing zoning district provisions;
 - (5) Will provide, if applicable, off-street parking and loading areas in accordance with the standards contained in this chapter;
 - (6) Will not substantially increase traffic hazards;
 - (7) Will not substantially increase fire hazards;
 - (8) Will not overtax public utilities; and
 - (9) Will not place an undue burden on municipal services.
- (c) *Report and recommendation.* Without unreasonable delay, and in all cases within 40 days after the first meeting at which the proposed conditional use is considered, the plan and zoning commission shall render to the city council a written report and recommendation on the proposed conditional use.
- (d) *Hearing.* Upon receipt of the report and the recommendation of the plan and zoning commission, the city council shall hold a public hearing on the application and shall give notice of the date, time and place thereof by causing a notice thereof to be published at least one time, 15 days before the date of the hearing, in a newspaper of general circulation in the city.
- (e) *Authorization.* After such hearing, the city council shall, by majority vote, make a determination as to whether the proposed conditional use satisfies the criteria listed in subsection (b) of this section for the plan and zoning commission report and recommendation. If the city council makes an affirmative determination as to all of the criteria, a conditional use permit shall be granted. If the city council makes a negative determination as to any of the criteria, a conditional use permit shall not be granted.
- (f) *Conditions.* The plan and zoning commission may recommend and the city council may provide such terms, conditions or restrictions upon the construction, location and operation of the conditional use, as the plan and zoning commission or the city council may determine in order to further the general objectives of this division and to minimize the possibility of injury to the value of property in the neighborhood.

(Ord. No. 4062, § 905.06(3), 10-14-1980; Ord. No. 4258, § 2, 6-10-1986; Ord. No. 4524, § 1, 3-24-1992; Ord. No. 4560, § 1, 11-10-1992; Ord. No. 4646, § 1, 5-24-1994; Ord. No. 5858, § 1, 8-8-17)