

- 1. CALL TO ORDER/PLEDGE OF ALLEGIANCE**
- 2. APPROVAL OF AGENDA**
- 3. PRESENTATIONS, PROCLAMATIONS AND ACKNOWLEDGMENTS**
 - a. Deputy Chief of Police Oath of Office
 - b. 2021 Management and Annual Comprehensive Financial Report
 - c. Public Meeting to Receive Comment on Rosemount Stormwater Pollution Prevention Plan (SWPPP)
 - d. Proclamation – Small Cities Month
- 4. PUBLIC COMMENT**
- 5. RESPONSE TO PUBLIC COMMENT**
- 6. CONSENT AGENDA**
 - a. Bills Listing
 - b. Minutes of the May 17, 2022 Regular Meeting Proceedings
 - c. Commissioner Appointment
 - d. 2022 3.2% Malt Liquor License Renewals
 - e. Accept Proposal & Authorize Entry into Agreement with WSB & Associates for Professional Services – Assistant City Engineer and Development Review
 - f. Approve Plans and Specifications and Authorize Advertisement for Bids for the Boulder Ave Extension Project, City Project 2022-02
 - g. Approve Subdivision Agreement for Rosewood Commons Development
 - h. Authorization to Execute Amended And Restated Joint Powers Agreement Establishing Dakota 911
 - i. Donation Acceptance– Police and Fire Equipment Fund
 - j. Temporary Easement for Sidewalk at Shannon Park
- 7. PUBLIC HEARINGS**
- 8. UNFINISHED BUSINESS**
- 9. NEW BUSINESS**
 - a. Approve Plans & Specifications and Authorize Advertisement for Bids for the Construction of Driver Avenue & Trunk Sanitary Sewer
- 10. ANNOUNCEMENTS**
 - a. City Staff Updates
 - b. Upcoming Community Calendar
- 11. ADJOURNMENT**

City Council Regular Meeting: June 7, 2022

AGENDA ITEM: Deputy Chief of Police Oath of Office	AGENDA SECTION: Presentation
PREPARED BY: Mikael Dahlstrom Chief of Police	AGENDA NO. 3.a.
ATTACHMENTS: Oath of Office	APPROVED BY: LJM
RECOMMENDED ACTION: None	

BACKGROUND

In early 2022, the police department opened a hiring process to fill a vacancy for the retirement of Commander John Winters. Following an intensive hiring process that include multiple panel interviews, a one-hour presentation to all staff, and a background investigation, Deputy Chief of Police Carson Thomas was selected to start with the Department on May 9, 2022.

Carson's journey to the City of Rosemount started at a very young age when he was adopted at the age of 6 months from Korea by his parents Clair and Mary Thomas. While his parents who were both originally from the Midwest (Nebraska and Minnesota), the family ended up in California. After growing up in the City of San Jose, Carson attended Trinity International University in Illinois. He completed his Bachelor of Arts degree in Youth Ministry, with a minor in Theology, and headed back to San Jose where he spent four years teaching and working with middle and high school students in various vocations.

In 2004, Carson made the decision to pursue a career in law enforcement and was hired by the Newark Police Department in California. In Newark, he had the opportunity to spend time on patrol, in the schools as the Student Resource Officer, and as a member of the SWAT Team. In 2008, Carson became a member of the Morgan Hill Police Department where he worked in a variety of positions over 13 years with the last ten in a supervisory leadership role. Specifically, he was the Team Leader for the Morgan Hill-Gilroy Regional SWAT team, he supervised the Special Operations and Detective Bureau, he was the Lead Press and Informational Officer, Liaison to County and District Courts, member of the Critical Incident Team, an active trainer in the area of de-escalation and use of force, and he was a voice and advocate with an organization called "Living above the Influence" which was focused on minority youth in the community and a member of his local Church. Further, Carson spent the last portion of his time with the Morgan Hill Police Department in the role of Administration Sergeant; here, he earned experience with fleet, training, internal investigations, purchasing equipment, and obliging state and federal mandates.

It is important to offer a few of the many leadership examples from his career to this point. In 2020 the Santa Clara Unit Complex wildfire struck and torched approximately 396,000 acres across five counties; the event lasted a total of 47 days in Norther California. Carson, in conjunction with the City's Office of Emergency Management and Morgan Hill Fire Department, was tasked to be the Chief Operational Officer and oversee all disaster-related events. During the incident it was determined a portion of Morgan Hill needed to be evacuated and 600 homes, totaling over 2400 people, were evacuated. Beyond the evacuation, all the property and homes were monitored and protected during the evaluation period. Similarly, while leading the Detective Bureau in the persons crimes division, Carson led a team of

detectives in solving a cold case murder that involved the death of an infant; a suspect was eventually arrested in Spokane, Washington.

In terms of education, Carson brings with him a Master of Science degree in the Discipline of Justice Studies from San Jose State University. Since his family's move to Minnesota in the summer of 2021, Carson has worked as a professor in the Criminal Justice department of Crown College in St. Bonifacius, MN, and has also helped develop and lead their campus security operations.

It is with great pleasure that we welcome our new Deputy Chief of Police Carson Thomas, and his family, to the Rosemount Police Department family.

**STATE OF MINNESOTA)
COUNTY OF DAKOTA) §
CITY OF ROSEMOUNT)**

I, Carson Thomas, solemnly swear that I will support the Constitution of the United States and of the State of Minnesota, and faithfully discharge the duties of a Deputy Chief of Police with the Rosemount Police Department in the County of Dakota and the State of Minnesota, to the best of my judgment and ability. So help me God.

Carson Thomas

Subscribed and sworn to
before me this 7th day
of June, 2022.

Mayor William H. Droste

City Council Regular Meeting: June 7, 2022

AGENDA ITEM: 2021 Management and Annual Comprehensive Financial Report	AGENDA SECTION: Presentation
PREPARED BY: Teah Malecha, Finance Director	AGENDA NO. 3.b.
ATTACHMENTS: 2021 Annual Comprehensive Financial Report, Special Purpose Reports, Management Report	APPROVED BY: LJM
RECOMMENDED ACTION: Motion to accept the 2021 financial reports	

BACKGROUND

Each year the City's financial records are audited by an independent public accounting firm. The goal of an independent audit is to provide reasonable assurance that the City's financial statements are free of material misstatement. The audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

Management assumes full responsibility for the completeness, accuracy, and reliability of the information presented in the Annual Report. To provide a reasonable basis for making these representations, management has established a comprehensive internal framework that is designed both to protect the government's assets from loss, theft or misuse, and to provide sufficient, reliable information for the preparation of the City's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). The cost of internal controls should not outweigh their benefits; therefore, the City of Rosemount's comprehensive framework of internal control has been designed to provide reasonable, rather than absolute assurance, that the financial statements will be free from material misstatement. As management, we assert that to the best of our knowledge and belief, the financial report is complete and reliable in all material respects.

The City's financial records have been audited by Malloy, Montague, Karnowski, Radosevich & Co., P.A. (MMKR). Based upon their audit, they concluded there was a reasonable basis for rendering an unmodified opinion that the City of Rosemount's financial statements for the fiscal year ended December 31, 2021 are fairly presented in conformity with GAAP. An unmodified opinion is issued when the independent auditor believes that the City's financial statements are sound; that is, the statements are free from material misstatement. Representatives of the audit firm will be at the City Council meeting to review this year's audit, provide a financial overview of the City's 2021 results and answer questions. A copy of this year's Management Report, Special Purpose Reports, and the Annual Report are attached.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Rosemount for its Annual Report for the year ended December 31, 2020. This was the 25th year the City received this prestigious national award. In order to be awarded this Certificate of Achievement, the government needs to publish an easily readable and efficiently organized Annual Report and has satisfied both GAAP and applicable legal requirements. The

Certificate of Achievement is valid for a period of only one year and we believe the current Annual Report continues to meet the Certificate of Achievement program requirements. We will be submitting the 2021 report to the GFOA to determine eligibility for another certificate.

As stated earlier, the responsibility for both the accuracy and completeness of the financial records rests with the City. This is not accomplished by one person. It takes everyone working together to make this possible. The Finance Department has done an excellent job of maintaining the City's financial records. The department is undergoing many changes to increase efficiency which results in new processes to learn. Staff continues to do all work with a high degree of accuracy and should be proud of what they do.

City staff members diligently code and/or review invoices for payment, enter receipts, submit supporting documentation, answer our many questions and are very conscientious and conservative with their spending. All of these activities directly contribute to the accuracy and completeness of the City's financial records and improved financial strength. Thank you to staff for paying close attention to detail, patience with complying with our numerous accounting requirements, some of which seem very tedious to those outside of Finance, and their willingness to learn new ways to process information.

The auditors did an excellent job. They were organized and asked great questions. Although this is not their first year auditing the City, this is the first year that they have worked with us through the full process of the audit and financial statement preparation. The process went smoothly, and they continue to expand their depth of understanding of the City and its processes and policies.

Thank you, Mayor, members of the City Council, and the City Administrator for your willingness to do what you believe is best for the City long-term. It is not easy as it is a constant balancing act. You work hard to continue strengthening the City while maintaining the services we provide.

RECOMMENDATION

Staff recommends the Council motion to accept the 2021 financial reports.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

2021



Year Ended December 31, 2021
City of Rosemount, Minnesota

CITY OF ROSEMOUNT
DAKOTA COUNTY, MINNESOTA

Annual Comprehensive
Financial Report

Year Ended
December 31, 2021

Prepared by the Departments of
Administration and Finance

Logan Martin, City Administrator
Teah Malecha, Finance Director

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CITY OF ROSEMOUNT

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INTRODUCTORY SECTION

May 26, 2022

To the Honorable Mayor, Council Members, and the Citizens of the City of Rosemount:

Minnesota Statutes require that all cities issue an annual financial report on its financial position and activity prepared in accordance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants or the Office of the State Auditor. Pursuant to that requirement, we hereby issue the annual comprehensive financial report (ACFR) of the City of Rosemount (the City) for the fiscal year ended December 31, 2021.

This report consists of management's representations concerning the finances of the City. Consequently, management assumes full responsibility for the completeness and reliability of all of the financial information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial affairs have been included.

The City's financial statements have been audited by Malloy Montague Karnowski Radosevich & Co., P.A. (MMKR), a professional firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the year ended December 31, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the year ended December 31, 2021, are fairly presented in conformity with GAAP. The Independent Auditor's Report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of management's discussion and analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE GOVERNMENT

The City was established as a municipal corporation in 1858 and became a statutory city in 1974. The City has a Mayor-Council form of government, with the four Council members being elected to overlapping four-year terms of office and the Mayor serving a four-year term coinciding with the terms of two of the Council members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City's chief administrative officer. The City's chief administrative officer is the City Administrator, who is appointed by and serves at the discretion of the City Council. The City Administrator is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for appointing the heads of the City's various departments, with the City Council's final approval.

The City is a growing southern suburb in the Minneapolis/St. Paul metropolitan area, located in Dakota County. The City encompasses approximately 36 square miles. The City is one of the fastest growing communities in the seven-county Minneapolis/St. Paul metropolitan area as demonstrated by the following population trend:

	<u>Population</u>	<u>Population Increase</u>	<u>Percent Increase</u>
2020 Census	25,650	3,776	17%
2010 Census	21,874	7,255	50%
2000 Census	14,619	5,997	70%
1990 Census	8,622	3,539	70%
1980 Census	5,083	1,049	26%
1970 Census	4,034		

The City has an extensive system of state and county highways and 124 miles of city streets that continue to contribute to the community's growth. This extensive highway network and large tracts of attractive, developable land have made the City an ideal location for residential development and increasingly commercial/industrial development. There is approximately 921 acres of industrial and commercially designated property ready for development. There is also slightly less than 777 acres within the Municipal Service Area (MUSA) to permit future residential growth. Rail, air, barge, and freeway access provides the City's economic community with an expedient transportation system. Four major highways link the City to Minneapolis, St. Paul, and the rest of the metropolitan area.

The City provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets, and other infrastructure; water, sewer, and storm water services; and recreational activities and cultural events. Certain economic development services are provided through the Rosemount Port Authority. The Port Authority's financial data has been presented in this financial report as a blended component unit.

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City submit requests for appropriation to the City Administrator on or before May 15th of each year. The City Administrator uses these requests as the starting point for developing a proposed budget. The City Administrator then presents this proposed budget to the Council for review and adoption of a preliminary levy by September 30th. The Council holds a public hearing on the proposed budget and must adopt a final budget and levy by no later than December 28th, prior to the close of the City's fiscal year.

The appropriated budget is prepared by fund, department, and function. The City's department heads may make transfers of appropriations within a department; transfers of appropriation between departments require approval of the City Council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, this comparison is presented as part of the basic financial statements.

FACTORS AFFECTING FINANCIAL CONDITION

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

Local Economy – The City is a growing community experiencing rapid growth, compared to the last decade. 2021 had a record year in new permit valuation with a total exceeding \$146 million. In total, there were 340 new dwelling units in 2021; 226 single-family, 82 townhome units, and 32 apartments. While the community continues to grow, ample land for residential, commercial, and industrial development are still available and the community is projected to keep expanding post 2050. The central portion of the City centered around County Road 42/County Road 73 is the area of new growth and development activity. The City, partnering with Dakota County, is committed to installation of road and utility infrastructure that encourages and supports new growth. Additional development opportunities exist in the south, within the University of Minnesota (UMore) 3,000-acre landholding, and to the east, which is primarily farmed until future pressures modify the land uses. The first mixed-use development in UMore was approved in 2021. Amber Fields consists of 435 acres which will build out to approximately 1,900 new housing units.

Consistent with the City Council goals of promoting Rosemount's historic Downtown, the City approved a 4-story market rate 124-unit apartment in 2020 called The Morrison. The project was a redevelopment project, replacing an obsolete mall, and replacing it with the apartment building and a small stand-alone commercial structure. The first phase of The Morrison was completed in 2021 and is currently leasing units.

On the commercial and industrial side of development, the projects continue at a steady pace. Significant projects include tenant build outs for the first building within the Biscayne Business Park, construction of North 20 Brewing, approval for Omni Orchards Farm Winery and Taproom, and construction of a 417,000 square foot distribution center for The Home Depot. The City, in partnership with Xcel Energy and the University of Minnesota, have been responding to RFI's for approximately 300 acres just east of Dakota County Technical College and the adjoining 160-acre parcel marketed by OPUS Corporation. The City also granted approvals for Scannell Properties to develop a 500,000–600,000 square foot FedEx distribution facility on the redeveloping Rich Valley golf course.

Although the national economy has largely been in turmoil due to the COVID-19 pandemic, the City's local economy has not experienced a dramatic downturn. Local businesses have remained operational and some even grew with assistance from local, regional, and state assistance.

Community leadership has preserved 540 beautiful acres of land for 30 parks. Bordered by the scenic Mississippi River, the City also contains 270 acres of the Spring Lake Regional Park Preserve. The City's Community Center, a part of the Army National Guard, provides a variety of indoor recreation opportunities and meeting spaces, including an ice arena, gymnasium, auditorium, and banquet facility. In 2015, the City opened a 10,000 square foot addition to the Steeple Center to house a variety of activities and events.

Given the underlying strength of the economy in the seven-county metropolitan area, the diversification of tax and employment bases and the City's desirable location, the future outlook is very optimistic.

Long-Term Financial Planning – Growth and development in the City are guided by the approved 2040 Comprehensive Plan. That Plan is generally consistent with the goals and objectives of the previous 2030 Plan with the exception that additional land has been brought into the Metropolitan Urban Service Area (MUSA) to permit further residential development within the community. The City's population for the 2020 Census was 25,650, with the projections for 2030 and 2040 at 32,500 and 38,000, respectively.

Cartegraph and GIS – In 2021, we continued to expand the use of our Cartegraph Operations Management and Geographic Information Systems by automating common workflows and eliminating duplicative tasks all while providing the most up-to-date and vital data to Public Works field staff. A new ‘Report an Issue’ tool was also released to the public, which streamlines communication of common issues between staff and residents. These map-based approaches continue to improve the quality and timeliness of service that is provided to residents.

Capital Improvement Projects – The Public Works Department coordinated and/or completed the following capital improvement projects in 2021:

- Replaced pumps, rails, top slab and control cabinets at sanitary sewer lift stations No. 3 and No. 5.
- Replaced pumps at sanitary sewer lift station No. 4.
- Replaced roof on well No. 15.
- Replaced pump on well No. 7.
- Replaced two pumps and pump hoisting implements at Schwarz Pond storm lift station.
- Replaced SCADA Telemetry Interface Equipment.
- Purchased new mechanic toolbox.
- Purchased a new front-end loader.
- Purchased second anti-ice brine distribution system (partial funding through grant dollars).
- Replaced the irrigation systems at Connemara and JayCee Parks.
- Installed drain tile at Connemara Park.
- Replaced backstop fencing, player benches, and reshaped infield grading at Kidder Park.
- Replaced west property fence at Central Park/City Hall.
- Replaced shelter roofs at Innisfree Park with metal roofing.
- Resurfaced courts at Erickson Park and Family Resource Center.
- Completed the third year of a five-year plan for replacing picnic tables.
- Repaired gutter systems at City Hall.
- Replaced lighting at Fire Station No. 1 with LED fixtures.

City Construction Projects

- 2021 Street Improvements – Pavement mill and overlay and reclamation on Upper 149th Street, Covington Avenue, Colorado Avenue, Darling Path, 156th Street West, Upper 156th Street West, 156th Court West, 157th Court West, 157th Street West, Dapple Court, Dapple Circle, Cumberland Avenue, Crocus Avenue, Crocus Court, Crystal Path, Crystal Court, and Danville Avenue.
- Autumn Path (Biscayne Avenue to Almeria Trail) – Construction began in 2020 and will be completed in 2022. This new urban paved road with curb and gutter provides additional access to the Bella Vista subdivision. It also provides for the extension of raw and potable water mains as well as sanitary and storm sewer.
- Connemara Trail (east of Akron) – Design for this project began in 2018, and construction was ongoing through 2021. This road will eventually extend into the Emerald Isle development currently being planned to the east of the existing developments. It provides an extension of water main, sanitary sewer, and storm sewer interceptor. This project was extended into the Emerald Isle to extend the storm sewer interceptor past Aspen Avenue.
- Bonaire Path East (Akron Avenue to Anderson Drive) – The gravel road was upgraded to an urban paved section with curb and gutter and the extension of water main. The completion of road within the Union Pacific Railroad right-of-way remains for 2022 when cross arms and median will be installed. This project was designed such that the railroad quiet zone can be extended to include the crossing on Bonaire Path East. It also provides an extension of raw and potable water main, as well as storm sewer.
- Biscayne Avenue (Boulder Trail to CSAH 46) – Construction began in 2020 and was completed in 2021. The gravel road was upgraded to an urban paved section with curb and gutter. This project also extends sanitary sewer to service those properties to the south and provided for stormwater management.
- Connemara Trail Storm Sewer Interceptor – This extended the storm sewer interceptor across the Emerald Isle development to the eastern property line.

Developer Construction Projects

- Ardan Place 1st Addition – This subdivision is the first phase of the Ardan Place development south of Bonaire Path and west of Akron Avenue of single-family and townhomes by developer Tamarack Land Development.
- Bella Vista 7th Addition – This subdivision is the final phase of the Bella Vista development of single-family homes by developer Lennar.
- Caramore Crossing 1st and 2nd Additions – These are the first phases of the Caramore Crossing development north of Bonaire Path and west of Akron Avenue of single-family homes by developer D.R. Horton.
- Doolin Heights – This is a subdivision south of Bonaire Path and west of Bacardi Avenue of single-family homes by developer Builder Jones.
- Dunmore 3rd Addition – This subdivision is the final phase of the of the Dunmore development to the east of MN Highway 3 of single-family homes by developer Copper Creek.
- Emerald Isle 2nd Addition – This subdivision is a single-family neighborhood south of the Greystone subdivision by developer CNC Development IV.
- Meadow Ridge 4th Addition – This is the final phase of the Meadow Ridge development west of Akron Avenue and north of Bonaire Path. They are single family neighborhoods by developer Lennar.
- The Morrison – This is a downtown redevelopment that is constructing a multi-family apartment building and parking lot. Also included are some minor improvements to the sanitary sewer system. The developer is the Morrison Partners.

Public Safety

The Rosemount Police Department (the Police Department) is responsible for policing services to the community to ensure safety and response to service calls. A mission statement guides the actions of the Police Department: “In partnership with the community, the Police Department assists and educates the public, resolves problems, prevents crimes and enforces laws. We pursue our mission and serve with honor, integrity and courage.” Staffing levels are continually evaluated to meet the needs of a growing community. The specific service functions within the Police Department are described below.

Police Administration – This budget provides for the overall leadership, planning, coordination and management of personnel and administration of activities within the Police Department. This includes the collection, preparation and filing of crime data and miscellaneous reports with the state of Minnesota; preparation and oversight of the operating and capital improvements budgets; and strategic planning for the future needs of the Police Department and the community. Police Department leadership is also involved in many consolidated services governance boards that contribute to policing services for the City. The Dakota Communications Center, Dakota County Criminal Justice Network, Local Government Information Systems, Dakota County Drug Task Force, South Metro SWAT, Dakota County Domestic Preparedness Committee, the Dakota County Coordinated Response program, and the Dakota County Electronic Crimes Unit are consolidated services organizations that contribute to the City’s policing services.

Records Unit – The Police Department’s Records Unit is responsible for the processing of over 3,300 case reports each year. Reports require transcription and compilation for transmittal to the City or County prosecutor’s office or any other agency (i.e. Social Services, Department of Human Services, etc.) requiring information for service to the community. Records staff ensure the Police Department is compliant with all Minnesota Bureau of Criminal Apprehension data management laws, regulations, and reporting requirements. Administrative support is provided to the entire Police Department for gun permit applications, criminal background checks, city licensing requirements, and data requests among others.

Patrol Operations – Uniformed patrol is the core function of the Police Department and the most visible in the community. Through 24-hour daily patrols in marked police vehicles, patrol officers respond to calls for service, investigate traffic accidents, regulate traffic control, conduct preliminary criminal investigations, enforce traffic laws, enforce criminal laws, perform foot/bike patrol, and provide general and specific deterrence to crime. In addition, Patrol Officers respond to medical calls as trained in First Aid and CPR. Through patrol operations, the Police Department meets its goal of the protection of life and property and creating a sense of safety and security in the community. Equally important, a significant amount of time is spent developing relationships within the community and partnering with members of community organizations. Patrol Officers perform additional specialty assignments as Crime Scene Technicians, Use-of-Force Instructors, South Metro SWAT Tactical Officers, Drug Recognition Experts, Special Operations Team operators (SOT), Field Training Officers and as various committee members (i.e., Uniform Committee, Recognition Committee, etc.).

Criminal Investigations – Patrol Officers and investigators are responsible for the investigation of criminal incidents through evidence gathering and analysis, witness and suspect interviews, and court preparation and testimony. Complex investigations or those requiring a multi-jurisdictional or agency involvement are coordinated by the investigator. This is accomplished by working cooperatively with other police agencies, the County Attorney’s Office, Dakota County Social Services, victim services and other local, state and federal law enforcement agencies. One investigator is assigned to the Dakota County Drug Task Force, a multi-jurisdictional joint powers entity, whose mission is to investigate drug crimes in the City and throughout Dakota County.

Animal Control – The Police Department is responsible for the enforcement of ordinances related to the control and care of domestic animals. These tasks are mainly handled by Community Service Officers. Their duties include the licensing of dogs and ferrets, assisting in the handling of stray, lost, or injured animals and other complaints of animals causing a nuisance by barking, howling, or being allowed to roam off the owner’s property.

Code Enforcement – The Police Department assists the Community Development Department with code enforcement of city ordinances related to property maintenance and outside storage. The Department’s Community Service Officers primarily handle this effort. Property owners that are observed to be in violation of an ordinance are notified of the violation and given an explanation of how to remedy the violation. The enforcement of city ordinances is important to maintain community standards, which help the City attain its mission of providing a safe, healthy and pleasant community.

Emergency Management – The City has an all-hazards emergency plan and the Chief of Police serves as the City’s Emergency Manager. The Emergency Manager is responsible for the development of emergency plans in the event of a chemical, technical or natural disaster in the community (e.g. tornado, flooding, school shooting, or hazardous materials release). The Chief of Police represents the City on the Dakota County Domestic Preparedness Committee (DCDPC). The DCDPC is comprised of police, fire, dispatch, EMS, public health, and medical facility representatives to aid all Dakota County cities and Dakota County with all-hazards emergency planning and leadership.

Crime Prevention and Community Education – A significant effort is made by the Police Department to build relationships with the community to build trust, share perspectives and create partnerships to serve the community together. Moreover, the Police Department works to inform residents of crime within the community, methods/strategies to help prevent crimes and keep open channels of communications to receive input/feedback about crime that is occurring. While these objectives are part of each officer’s daily responsibilities, there are specific programs that are more associated with community policing; these programs emphasize the need for the police and citizens to work together to prevent criminal activity and reduce the opportunities for criminals to commit crimes.

School Resource Officer (SRO) – Officers serve as a liaison to the Rosemount Middle and the Rosemount High School. One officer is assigned full-time to the high school and a second officer spends one-quarter time at the middle school. The liaison officers investigate criminal incidents that occur at the schools or that involve students at the schools. In addition, the liaisons work with the school staff to enhance the safety and security for both staff and students, specifically providing school safety planning, and hostile event prevention and response planning. Presentations on a variety of topics are made by the liaison to classes at all grade levels. The middle school officer also spends time at each of the elementary schools, working with staff on any issues and making presentations in classes when requested.

Community Resource Officer (CRO) – In order to work together with the community, the Police Department must share information concerning criminal activity and crime prevention with the community. While all officers are available to make presentations to community groups and organizations on a variety of topics, the Community Resource Officer focuses on acting as a primary liaison to the community. Several events are also held throughout the year to build relationships with the residents and local businesses. These include Night-to-Unite block parties, Neighborhood Watch meetings, Shop with a Cop, Cops for Kicks, Guns vs. Hoses Hockey Game, Ballin’ in Dakota County Basketball Tournament, Pink Patch Project, Warrior 196 Run, Public Safety in the Park, and several events throughout the annual Leprechaun Days events (i.e., Kids Dance, Police Booth, etc.). Finally, the Police Department also utilizes a Facebook page to inform the community on a variety of issues surrounding the community and public safety.

Reserve Officer Program – Reserve Officers are volunteers who supplement the staff of sworn officers of the Police Department to serve the mission. The Reserve Officers are utilized to handle traffic and crowd control duties at accident scenes, city festivals, community gatherings or other emergencies. The Reserve Officers work a variety of community events (i.e. Leprechaun Days, Food Truck Festival, high school football games, etc.), hazardous materials spills or leaks, damage resulting from tornadoes or other severe weather and major criminal incidents. Reserve Officers patrol on some evenings, handle calls for service such as motorist assists and animal complaints, and they often help with prisoner transports. Reserve Officers regularly provide crime prevention information to citizens at community events or through other programs.

Chaplain Program – The police chaplains assist in a variety of situations in which individuals or families are having difficulties. Chaplains provide support to persons that are experiencing stress as a result of the death of a loved one, marital or family problems, financial struggles or any other event. By utilizing the chaplains to console and counsel persons in crisis, police officers can focus on their primary duties, while the chaplains are able to remain with the persons involved in the crisis.

Explorer Program – Exploring is a community-based, co-educational program supervised by the local police department. The Explorer program is designed for young adults ages 14–21 that want to learn more about law enforcement. The program is part of the Boy Scouts of America and is open to both young men and young women. Membership in the Rosemount Police Department Explorer Post is restricted to those young people that live in the City or attend school in Rosemount. Residents of other communities that do not attend school in the City are turned away. The Rosemount Police Explorer Post was formed in 2014. Explorers meet twice a month under the direction of the two officers that serve as post advisers. During these meetings they conduct post business and train in law enforcement skills. The Explorers also take part in the statewide Explorer Conference where they compete against other Explorer Posts in law enforcement scenarios, including crime scene processing, domestic disturbance calls, building searches, etc. In the past, the Explorers attended the national conference every other year. Five years ago, due to budget constraints, we ended this. Although the Explorers paid their own way to the conference there was a cost associated with sending the two officers that serve as post advisers. The Explorer Post is an opportunity for youth of our community to become exposed to law enforcement. Some just want to learn more about the Police Department. Others are truly “exploring” law enforcement as a potential future career. In either case it brings teenagers closer to the Police Department in a service capacity. As such it fits with the Police Department’s mission of improving quality of life in our community.

Adult Citizen Academy Program – The Adult Citizen Academy has been a project of the Police Department for the past nine years. In 2018, the Police Department partnered with the Apple Valley Police Department to conduct an Adult Citizen Academy. It is a way to offer those who live or work in Rosemount an inside look at the operation of their police department. It also allows them an opportunity to meet the officers who serve them. The Adult Citizen Academy covers topics such as recruiting, ethics, criminal investigations, the charging process, drug task force, use of force, traffic enforcement, forensics, and includes a citizen ride-along with a patrol officer. As such, it helps fulfill the Police Department's educational mission.

Teen Citizen Academy Program – In 2018, the Police Department partnered with the Apple Valley Police Department to conduct a Teen Citizen Academy. The Teen Citizen Academy covers topics similar to the Adult Citizen Academy, but it is geared towards teens.

City's Financial Policies

During the current year, none of the City's financial policies had a significant impact on the financial statements.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its ACFR for the fiscal year ended December 31, 2020. This was the twenty-fifth consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA of the United States and Canada to determine its eligibility for another certificate.

The preparation of this report would not have been accomplished without the talented and dedicated services of the entire staff of the Finance Department and other city personnel. We would like to express our appreciation to all members of city staff who assisted and contributed to the preparation of this report. We would also like to express our appreciation to the Mayor and the members of the City Council for their 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, reading "Teah Malecha". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Teah Malecha
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Rosemount
Minnesota**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

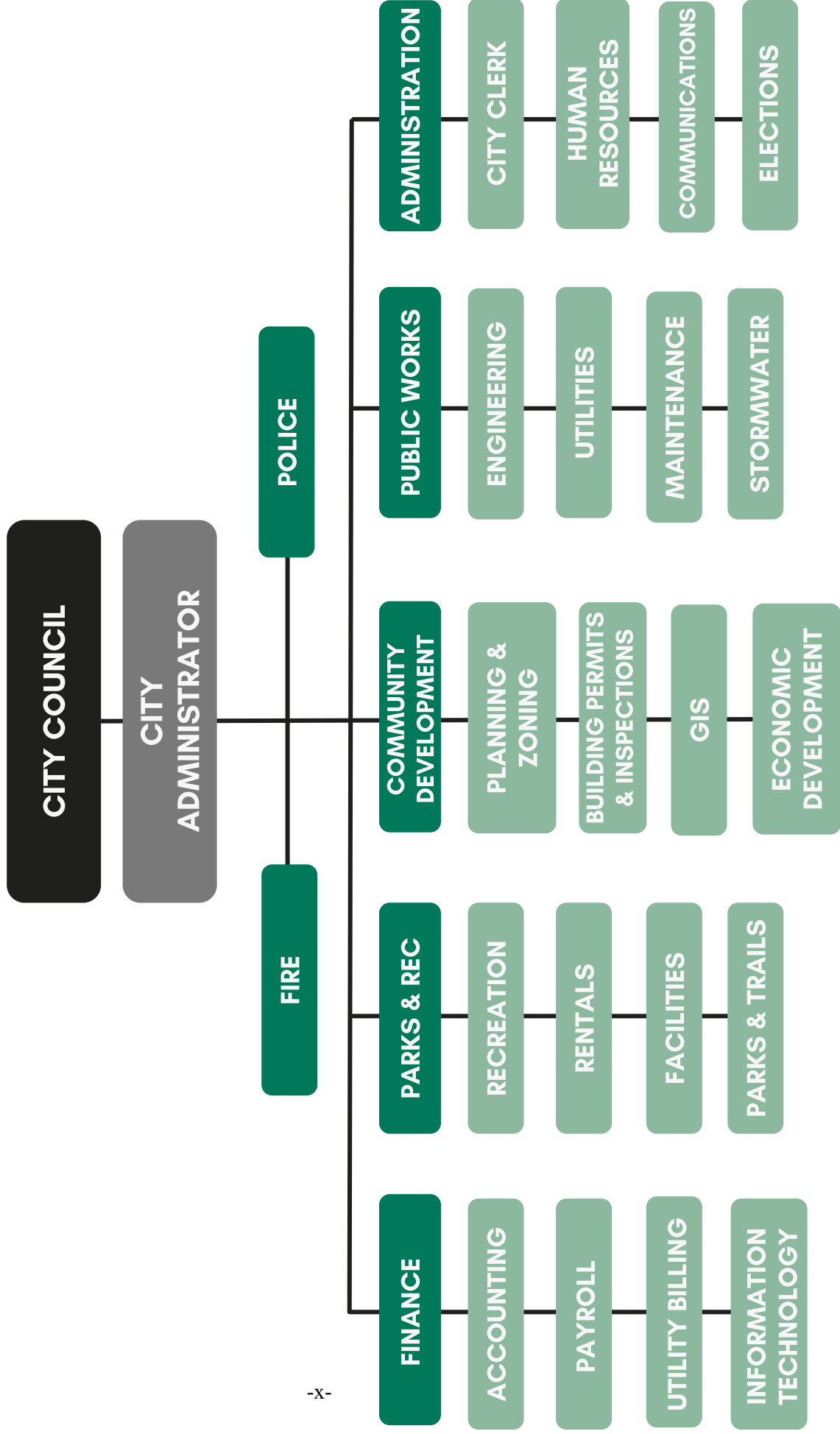
December 31, 2020

Christopher P. Morill

Executive Director/CEO



SPIRIT OF PRIDE AND PROGRESS



CITY OF ROSEMOUNT

City Officials
December 31, 2021

ELECTED OFFICIALS

		<u>Term Expires</u>
Bill Droste	Mayor	December 31, 2022
Tammy Block	Councilmember	December 31, 2022
Paul Essler	Councilmember	December 31, 2022
Heidi Freske	Councilmember	December 31, 2024
Jeff Weisensel	Councilmember	December 31, 2024

APPOINTED OFFICIALS

Logan Martin	City Administrator
Teah Malecha	Finance Director
Emmy Foster	Assistant City Administrator
Brian Erickson	City Engineer
Nick Egger	Public Works Director
Adam Kienberger	Community Development Director
Mikael Dahlstrom	Police Chief
Richard Schroeder	Fire Chief
Dan Schultz	Parks and Recreation Director

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the City Council and Management
City of Rosemount, Minnesota

OPINIONS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rosemount, Minnesota (the City) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City'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, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparisons for the General Fund 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City 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 these 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's ability to continue as a going concern within 12 months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

(continued)

AUDITOR'S 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 auditor's 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 judgement 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'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'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 and the required supplementary information (RSI), as listed in the table of contents, 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 RSI 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.

(continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules as listed in the table of contents, are presented for purpose 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Malloy, Montague, Karnowski, Radosevich & Co., P. A.

Minneapolis, Minnesota
May 26, 2022

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CITY OF ROSEMOUNT

Management's Discussion and Analysis Year Ended December 31, 2021

As management of the City of Rosemount, Minnesota (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2021. The discussion and analysis is intended to be considered in conjunction with the additional information that we have furnished in our letter of transmittal located earlier in this report and the City's financial statements contained within this report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources by \$265,963,506 (*net position*) at the close of the most recent fiscal year. Of this amount, \$62,031,545 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$13,580,393. This increase is partially attributable to an increase in capital assets funded by grants or developers.
- The City's outstanding bonded debt decreased by \$1,055,000, or 13.1 percent, during the fiscal year.
- At year-end, unassigned fund balance for the General Fund was \$9,129,028, or 59.1 percent, of the total General Fund expenditures and transfers out, budgeted for the upcoming year.

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 financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

These financial statements include not only the City itself (known as the primary government), but also the Rosemount Port Authority. The Rosemount Port Authority has been presented as a blended component unit on the City's financial statements in accordance with accounting principles generally accepted in the United States of America.

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

The Statement of Net Position presents information on all of the City's assets, liabilities, and deferred inflows/outflows, as applicable, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused personal leave time).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government; public safety; public works; culture, education and recreation; and conservation and economic development. The business-type activities of the City include water, sewer, storm water, street lighting and arena.

Fund Financial Statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains several individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances for the City's individual major governmental funds. They are as follows:

- General Fund
- Debt Service Fund
- Capital Projects Fund
- Port Authority TIF Fund
- American Rescue Plan Act Fund

Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund and certain capital project sub-funds. Budgetary comparison statements or schedules have been provided for these funds to demonstrate compliance with their respective budgets.

Proprietary Funds – The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its public utilities and ice arena operations. The internal service fund is an accounting device to accumulate and allocate costs internally among the City's various functions. The City uses its internal service fund to account for insurance premiums and deductibles and to accumulate resources for the risk of uninsured loss. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer and storm water utilities, which are considered to be major funds of the City, and combined information on the street lighting utility and arena funds, which are considered nonmajor funds. Individual fund data for each of these nonmajor proprietary funds is provided in the form of combining statements elsewhere in this report. The internal service fund is also presented separately in the proprietary fund financial statements.

Notes to Basic Financial Statements – The notes to basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, the financial section also presents required supplementary information, following the basic financial statements, and the combining and individual fund statements and schedules (presented as supplementary information) referred to earlier in connection with nonmajor governmental funds, which are presented immediately following the required supplementary information.

Furthermore, a statistical section has been included as part of the Annual Comprehensive Financial Report (ACFR) to facilitate additional analysis, and is the third and final section of the report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

An analysis of the City's financial position begins with a review of the Statement of Net Position and the Statement of Activities. These two statements report the City's net position and changes in net position. It should be noted that the financial position can also be affected by nonfinancial factors, including economic conditions, population growth, and new regulations.

As noted earlier, net position may serve over time as a useful indicator of the City's financial position. As presented in the following condensed version of the Statement of Net Position, the City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$265,963,506 at December 31, 2021.

City of Rosemount's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 46,628,656	\$ 43,947,434	\$ 38,662,032	\$ 34,218,354	\$ 85,290,688	\$ 78,165,788
Capital assets, net	102,616,953	98,584,304	103,069,531	100,394,932	205,686,484	198,979,236
Total assets	<u>\$149,245,609</u>	<u>\$142,531,738</u>	<u>\$141,731,563</u>	<u>\$134,613,286</u>	<u>\$290,977,172</u>	<u>\$277,145,024</u>
Deferred outflows of resources	<u>\$ 5,605,333</u>	<u>\$ 2,055,460</u>	<u>\$ 633,275</u>	<u>\$ 164,328</u>	<u>\$ 6,238,608</u>	<u>\$ 2,219,788</u>
Current liabilities	\$ 6,677,988	\$ 3,226,475	\$ 222,744	\$ 240,101	\$ 6,900,732	\$ 3,466,576
Long-term liabilities	14,041,230	16,640,240	2,086,657	2,534,792	16,127,887	19,175,032
Total liabilities	<u>\$ 20,719,218</u>	<u>\$ 19,866,715</u>	<u>\$ 2,309,401</u>	<u>\$ 2,774,893</u>	<u>\$ 23,028,619</u>	<u>\$ 22,641,608</u>
Deferred inflows of resources	<u>\$ 7,470,981</u>	<u>\$ 4,299,680</u>	<u>\$ 752,674</u>	<u>\$ 40,411</u>	<u>\$ 8,223,655</u>	<u>\$ 4,340,091</u>
Net position						
Net investment in capital assets	\$ 93,890,840	\$ 89,980,056	\$102,152,720	\$ 99,300,829	\$196,043,560	\$189,280,885
Restricted	7,888,401	6,372,033	—	—	7,888,401	6,372,033
Unrestricted	24,881,502	24,068,714	37,150,043	32,661,481	62,031,545	56,730,195
Total net position	<u>\$126,660,743</u>	<u>\$120,420,803</u>	<u>\$139,302,763</u>	<u>\$131,962,310</u>	<u>\$265,963,506</u>	<u>\$252,383,113</u>

The largest portion of the City's net position, \$196,043,560, or 73.7 percent, reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, and infrastructure); less any outstanding related debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, \$7,888,401, or 3.0 percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance representing unrestricted net position (\$62,031,545) may be used to meet the government's ongoing obligations to citizens and creditors. Certain balances within unrestricted net position may have internally imposed commitments or limitations, which may further limit the purpose for which such net position may be used.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

Increases in development activity in the City and changes in state-wide pension obligations contributed to the fluctuations in the above table.

CHANGES IN NET POSITION

The following table provides a condensed version of the Statement of Activities for the year ended December 31, 2021, with comparative totals for the year ended December 31, 2020. The City's total net position increased by \$13,580,393, or 5.4 percent, during the current fiscal year.

City of Rosemount's Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Charges for services	\$ 6,435,829	\$ 5,705,396	\$ 11,740,891	\$ 10,555,980	\$ 18,176,720	\$ 16,261,376
Operating grants and contributions	918,900	755,114	4,769	10,860	923,669	765,974
Capital grants and contributions	4,886,604	8,197,794	4,250,898	1,445,403	9,137,502	9,643,197
Taxes	14,991,157	14,357,409	—	—	14,991,157	14,357,409
Intergovernmental revenues not restricted to specific programs	—	1,833,933	—	—	—	1,833,933
Interest earnings (charges)	(46,924)	495,367	(25,288)	634,556	(72,212)	1,129,923
Gain on sale of capital assets	—	25,155	—	—	—	25,155
Other	161,863	49,133	—	—	161,863	49,133
Total revenues	27,347,429	31,419,301	15,971,270	12,646,799	43,318,699	44,066,100
Expenses						
General government	4,103,373	4,972,215	—	—	4,103,373	4,972,215
Public safety	5,921,296	5,259,828	—	—	5,921,296	5,259,828
Public works	8,598,676	7,089,996	—	—	8,598,676	7,089,996
Culture, education and recreation	2,282,462	1,982,191	—	—	2,282,462	1,982,191
Conservation and economic development	167,994	1,160,449	—	—	167,994	1,160,449
Interest and fiscal charges	256,608	241,623	—	—	256,608	241,623
Water	—	—	2,435,714	2,381,646	2,435,714	2,381,646
Sewer	—	—	3,248,320	3,309,194	3,248,320	3,309,194
Storm water	—	—	1,977,377	1,935,245	1,977,377	1,935,245
Street lighting	—	—	206,117	193,114	206,117	193,114
Ice arena	—	—	540,369	501,011	540,369	501,011
Total expenses	21,330,409	20,706,302	8,407,897	8,320,210	29,738,306	29,026,512
Change in net position before transfers	6,017,020	10,712,999	7,563,373	4,326,589	13,580,393	15,039,588
Transfers	222,920	(746,530)	(222,920)	746,530	—	—
Change in net position	6,239,940	9,966,469	7,340,453	5,073,119	13,580,393	15,039,588
Net position – beginning	120,420,803	110,454,334	131,962,310	126,889,191	252,383,113	237,343,525
Net position – ending	\$126,660,743	\$120,420,803	\$139,302,763	\$131,962,310	\$265,963,506	\$252,383,113

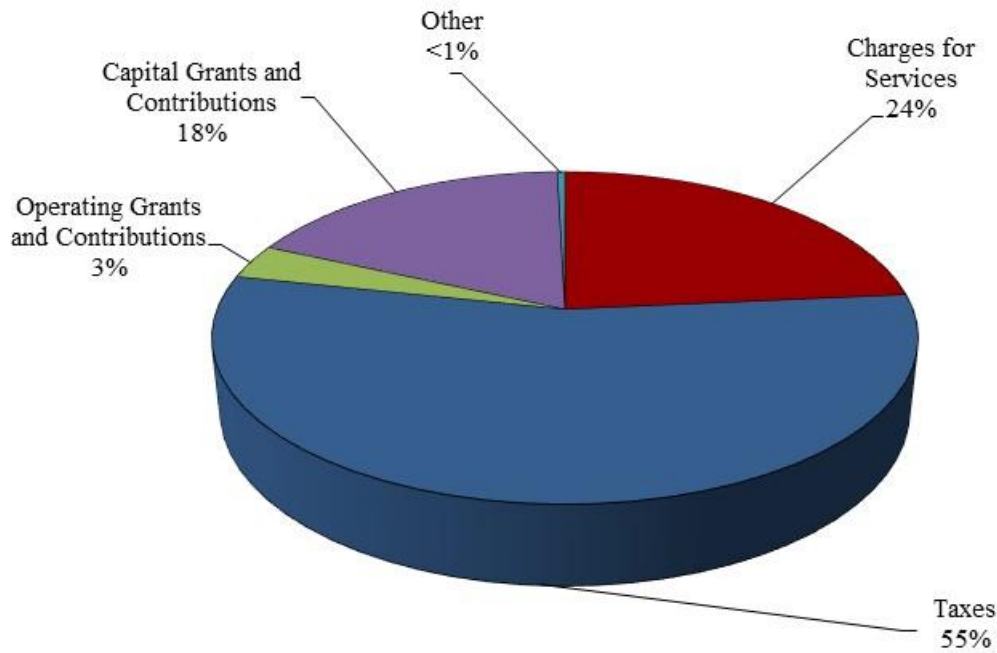
Governmental Activities – Governmental activities increased the City's net position by \$6,239,940, accounting for approximately 45.9 percent of the total growth in the government's net position. This compares to an increase (from governmental activities) of \$9,966,469, in 2020. Net transfers to governmental activities from business-type activities increased \$969,450 from 2020. Revenues decreased by \$4,071,872, mainly related to capital grants and contributions and unrestricted COVID-19-related grants in 2020. Total expenses increased \$624,107, or 3.0 percent, from 2020, with the largest spending increases in public works and public safety spending.

Business-Type Activities – Business-type activities increased the City's net position by \$7,340,453, accounting for approximately 54.1 percent of the total growth in the government's net position. This compares to an increase of \$5,073,119 in 2020. The primary reason for the change in net position, compared to the prior year change, was due to increases in charges for services and capital grants and contributions. Charges for services were up, with more utility charges and increased capital contributions from governmental funds and developers accounted for the change in capital grants and contributions.

GOVERNMENTAL ACTIVITIES

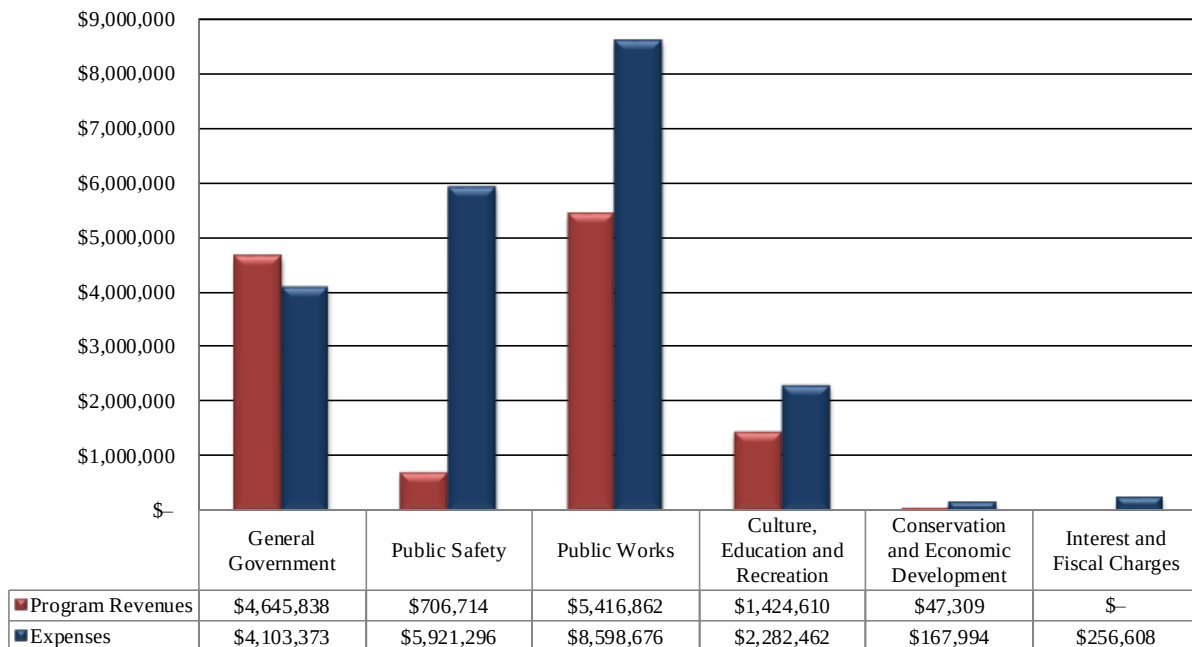
Revenues – The following chart illustrates the City’s revenues by source for its governmental activities:

Revenues by Source – Governmental Activities



Expenses – The following chart illustrates the City’s governmental expenses and corresponding program revenues, excluding transfers, for its governmental activities:

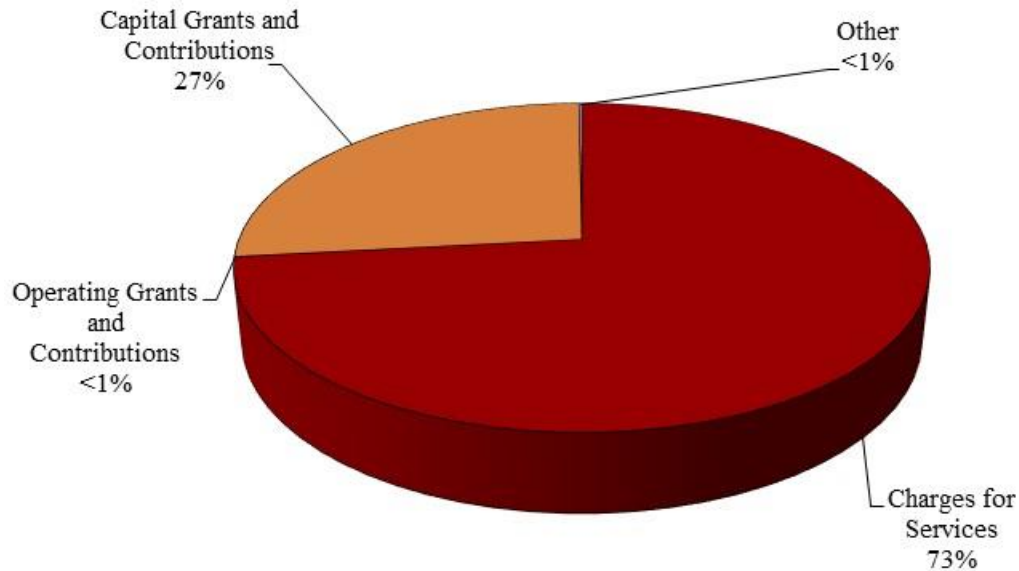
Expenses and Program Revenues – Governmental Activities



BUSINESS-TYPE ACTIVITIES

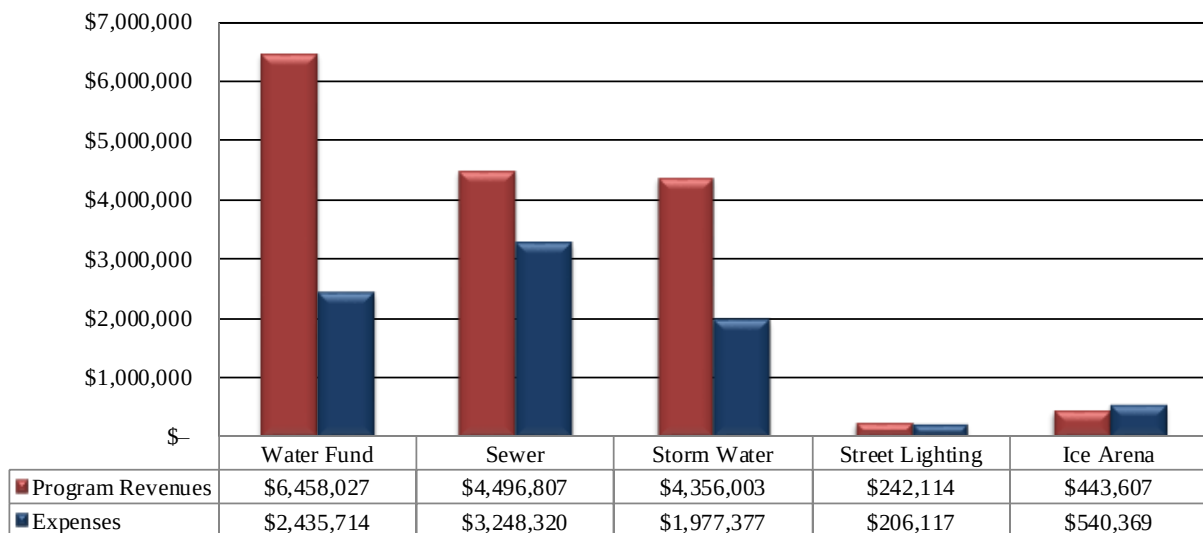
Revenues – The following chart illustrates the City’s revenues by source for its business-type activities:

Revenues by Source – Business-Type Activities



Expenses – Below is a graph showing the City’s program revenues and expenses, excluding transfers, for its business-type activities:

Expenses and Program Revenues – Business-Type Activities



FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$34,188,506, a 3.1 percent decrease of \$1,104,240 from 2020. The unassigned fund balance constitutes \$9,129,028, which is available for spending at the government's discretion (this amount is entirely in the General Fund and is typically available to meet cash flow needs). A small amount (\$2,267) is classified as nonspendable in regards to prepaid items, \$4,666,788 is classified as restricted to meet debt service requirements, restricted for the Port Authority TIF, or relates to PEG fees and unspent grant sources, and the remainder of the fund balance is considered to be committed or assigned for specific purposes and unavailable for discretionary spending.

Financial highlights for the City's major governmental funds are as follows:

General Fund – The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$9,129,028, while total fund balance reached \$12,704,069.

During the current fiscal year, unassigned fund balance in the General Fund increased by \$985,341. The increase was intentional, as the City has determined, through the adoption of a formal Fund Balance Policy, it would like to maintain an unassigned fund balance of 55 percent of the next General Fund operating expenditure and other financing uses budget. Forty to fifty percent normally provides adequate working capital to finance General Fund operations until property taxes and state aids are received. The desired unassigned fund balance level also provides a certain amount of comfort that unforeseen emergencies can be addressed without causing an immediate financial crisis.

At year-end, unassigned fund balance for the General Fund was \$9,129,028, or 59.1 percent, of the total General Fund expenditures and transfers out budgeted for the upcoming year, which is available to meet working capital needs.

Other Major Funds – The debt service fund balance decreased by \$392,305, with scheduled debt service payments in the current year exceeding revenues and transfers from other funds. The capital projects fund balance decreased by \$1,664,061, due to expenditures and other financing uses exceeding revenues and other financing sources in the current year. The timing of project spending does not always align with the recognition of the associated financing sources. The Port Authority TIF Fund balance increased by \$471,315, due to an increase in tax revenue and decrease in conservation and economic development expenditures. The American Rescue Plan Act Fund balance increased by \$201 in 2021, due to interest earned on unspent federal grant advances.

Proprietary Funds – The City’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position in the respective proprietary funds includes: \$17,409,880 for water, \$8,881,985 for sewer, \$10,312,952 for storm water, \$93,086 for street lighting, and \$452,140 for arena. Water net position increased \$3,751,156, sewer net position increased \$1,313,491, storm water net position increased \$2,207,365, street lighting net position increased \$36,017, and arena net position increased \$32,424 during the year.

The ongoing development in the City continues to contribute to the increase in net position, with significant capital contributions in the enterprise operations in the current year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City adopted a balance budget in the current year with revenues and other financing sources matching expenditures and other financing uses. The change between the original and final budget included minor City Council-approved adjustments primarily for donations, increasing both revenues and expenditures by \$39,873.

Actual revenues were \$660,056 over budget. Revenue variances from final budget to actual include:

- Taxes were over budget by \$102,018, due to conservative budgeting of collections.
- Public charges for services were \$325,965 over budget, due to more development activity than anticipated.
- Licenses and permits were \$541,330 over budget, also due to the significant development ongoing in the City in the current year.
- Investment earnings were \$200,174 less than projected due to declining rates of return and current year market adjustments.

Expenditures were \$249,917 more than the budgeted amount. The largest variance was in public works for park maintenance as the City utilized previously assigned fund balance in the current year for project costs.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets – The City’s investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounts to \$205,686,484 (net of accumulated depreciation). This investment in capital assets includes land, buildings and structures, machinery and equipment, water, sewer, and storm water systems, infrastructure and construction in progress.

City of Rosemount’s Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Capital assets, not depreciated						
Land	\$ 7,910,446	\$ 7,886,846	\$ 4,161,879	\$ 3,501,877	\$ 12,072,325	\$ 11,388,723
Land improvements	4,805,364	4,790,045	–	–	4,805,364	4,790,045
Construction in progress	16,619,885	12,075,912	–	755,094	16,619,885	12,831,006
Subtotal	29,335,695	24,752,803	4,161,879	4,256,971	33,497,574	29,009,774
Capital assets, depreciated						
Land improvements	5,080,137	5,128,173	–	–	5,080,137	5,128,173
Buildings	18,455,360	18,455,360	12,451,756	12,110,980	30,907,116	30,566,340
Machinery and equipment	15,822,393	14,934,239	4,797,795	4,586,228	20,620,188	19,520,467
Infrastructure	69,561,976	68,652,051	151,882,205	146,923,101	221,444,181	215,575,152
Accumulated depreciation	(35,638,608)	(33,338,322)	(70,224,104)	(67,482,348)	(105,862,712)	(100,820,670)
Subtotal	73,281,258	73,831,501	98,907,652	96,137,961	172,188,910	169,969,462
Total (net of depreciation)	<u>\$102,616,953</u>	<u>\$ 98,584,304</u>	<u>\$103,069,531</u>	<u>\$100,394,932</u>	<u>\$205,686,484</u>	<u>\$198,979,236</u>

Consistent with the ongoing and active development activities occurring in the City as previously discussed, capital assets increased largely, with contributions from developers and ongoing projects as approved and managed by the City.

Additional information on the City’s capital assets can be found in Note 4 of the notes to basic financial statements.

Long-Term Debt – At the end of the current fiscal year, the City had total bonded debt outstanding (excluding unamortized bond premium) of \$6,975,000 (including debt recorded in the Port Authority). Of this amount, \$1,320,000 was for general obligation improvement debt, which has financed special assessment construction as part the continuing development within the City. An additional \$4,195,000 was general obligation debt issued by the Port Authority, which financed the City’s economic development and redevelopment programs. Another \$815,000 was general obligation revenue bond debt issued to add to and improve the water utility system within the City. The remaining \$645,000 was general obligation refunding debt (for Fire Station 2).

City of Rosemount’s Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
G.O. improvement bonds	\$ 1,320,000	\$ 1,775,000	\$ –	\$ –	\$ 1,320,000	\$ 1,775,000
Capital improvement bonds	645,000	795,000	–	–	645,000	795,000
Port Authority tax increment bonds	4,195,000	4,495,000	–	–	4,195,000	4,495,000
G.O. utility revenue bonds	–	–	815,000	965,000	815,000	965,000
Unamortized bond premium	139,250	167,116	41,147	49,376	180,397	216,492
Compensated absences	1,371,016	1,304,980	222,012	224,712	1,593,028	1,529,692
Capital lease obligations	1,380,029	1,372,132	60,664	79,727	1,440,693	1,451,859
Net pension liability – PERA	4,265,336	6,060,881	817,875	1,127,664	5,083,211	7,188,545
Total OPEB obligation	725,599	670,131	129,959	88,313	855,558	758,444
Total bonds outstanding	<u>\$ 14,041,230</u>	<u>\$ 16,640,240</u>	<u>\$ 2,086,657</u>	<u>\$ 2,534,792</u>	<u>\$ 16,127,887</u>	<u>\$ 19,175,032</u>

The net pension liability decreased from the prior year, due to the change in the City’s allocation of pension obligations for the Public Employees Retirement Association state-wide pension plans.

The City’s total bonded debt decreased by \$1,055,000 (approximately 13.1 percent) during the current year.

Cities in Minnesota may issue general obligation debt up to a maximum of three percent of the total estimated market value of property within the City, per state statutes. The current debt limit for the City is \$96,905,803. Of the City’s \$6,975,000 in outstanding general obligation debt at the current fiscal year-end, \$645,000 is subject to the restrictions placed by state statutes.

The City received an S&P Global Ratings bond rating of AA+ for bonds issued in 2018, and no new bonds were issued in 2021. This rating amounts to a rating upgrade from our Aa2 Moody’s rating for previously issued debt. These excellent ratings have had a positive effect on the sale of the City’s bonds.

Additional information on the City’s outstanding debt can be found in Note 5 of the notes to basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Dramatic increases in local government aids and other state sources are not anticipated based on legislation at the time of writing this report.
- Property tax collection rates are expected to remain strong, at or near the 2021 level.
- The City is anticipating the continued trend of significant development.
- The COVID-19 pandemic continues to cause volatility in economic conditions and tremendous disruption in the way governments, businesses, and individuals function. The ongoing extent of the negative impact on the economy and city operations is unknown at this time.

REQUESTS FOR INFORMATION

This ACFR is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this ACFR or requests for additional financial information should be directed to the Finance Director, City of Rosemount, 2875 145th Street West, Rosemount, Minnesota 55068-4997.

BASIC FINANCIAL STATEMENTS

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CITY OF ROSEMOUNT

Statement of Net Position
as of December 31, 2021

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments	\$ 39,817,456	\$ 36,591,806	\$ 76,409,262
Receivables			
Accounts	259,688	1,557,168	1,816,856
Interest	44,582	35,554	80,136
Taxes	793,986	—	793,986
Special assessments	1,424,711	301,279	1,725,990
Due from other governments	1,693,524	—	1,693,524
Prepaid items	248,309	176,225	424,534
Net pension asset – fire relief	2,346,400	—	2,346,400
Capital assets			
Not depreciated	29,335,695	4,161,879	33,497,574
Depreciated, net of accumulated depreciation	73,281,258	98,907,652	172,188,910
Total capital assets, net of accumulated depreciation	<u>102,616,953</u>	<u>103,069,531</u>	<u>205,686,484</u>
Total assets	149,245,609	141,731,563	290,977,172
Deferred outflows of resources			
Pension plan deferments – PERA	5,445,834	624,386	6,070,220
Pension plan deferments – fire relief	109,868	—	109,868
OPEB plan deferments	49,631	8,889	58,520
Total deferred outflows of resources	<u>5,605,333</u>	<u>633,275</u>	<u>6,238,608</u>
Total assets and deferred outflows of resources	<u>\$ 154,850,942</u>	<u>\$ 142,364,838</u>	<u>\$ 297,215,780</u>
Liabilities			
Accounts and contracts payable	\$ 1,621,807	\$ 146,073	\$ 1,767,880
Accrued salaries and employee benefits payable	146,082	67,102	213,184
Accrued interest payable	84,635	9,569	94,204
Deposits payable	2,168,665	—	2,168,665
Unearned revenue	2,656,799	—	2,656,799
Long-term liabilities			
Due within one year	1,910,799	281,440	2,192,239
Due in more than one year	7,139,496	857,383	7,996,879
Net pension liability – due in more than one year	4,265,336	817,875	5,083,211
Total OPEB liability – due in more than one year	725,599	129,959	855,558
Total long-term liabilities	<u>14,041,230</u>	<u>2,086,657</u>	<u>16,127,887</u>
Total liabilities	20,719,218	2,309,401	23,028,619
Deferred inflows of resources			
Pension plan deferments – PERA	6,692,916	752,674	7,445,590
Pension plan deferments – fire relief	778,065	—	778,065
Total deferred inflows of resources	<u>7,470,981</u>	<u>752,674</u>	<u>8,223,655</u>
Net position			
Net investment in capital assets	93,890,840	102,152,720	196,043,560
Restricted for			
Debt service	1,845,347	—	1,845,347
Port Authority TIF	2,647,011	—	2,647,011
PEG fees	111,344	—	111,344
ARPA projects	201	—	201
State-funded street projects	1,606,295	—	1,606,295
Fire relief pensions	1,678,203	—	1,678,203
Unrestricted	24,881,502	37,150,043	62,031,545
Total net position	<u>126,660,743</u>	<u>139,302,763</u>	<u>265,963,506</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 154,850,942</u>	<u>\$ 142,364,838</u>	<u>\$ 297,215,780</u>

CITY OF ROSEMOUNT

Statement of Activities
Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities				
General government	\$ 4,103,373	\$ 4,643,537	\$ 2,301	\$ —
Public safety	5,921,296	155,462	551,252	—
Public works	8,598,676	215,879	315,579	4,885,404
Culture, education and recreation	2,282,462	1,420,951	3,659	—
Conservation and economic development	167,994	—	46,109	1,200
Interest and fiscal charges	256,608	—	—	—
Total governmental activities	21,330,409	6,435,829	918,900	4,886,604
Business-type activities				
Water	2,435,714	5,093,320	3,348	1,361,359
Sewer	3,248,320	3,217,751	593	1,278,463
Storm water	1,977,377	2,750,826	574	1,604,603
Street lighting	206,117	235,641	—	6,473
Arena	540,369	443,353	254	—
Total business-type activities	8,407,897	11,740,891	4,769	4,250,898
Total primary government	\$ 29,738,306	\$ 18,176,720	\$ 923,669	\$ 9,137,502
General revenues				
Taxes				
Investment earnings (charges)				
Other				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position – beginning				
Net position – ending				

Net (Expense) Revenue and
Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ 542,465	\$ —	\$ 542,465
(5,214,582)	—	(5,214,582)
(3,181,814)	—	(3,181,814)
(857,852)	—	(857,852)
(120,685)	—	(120,685)
(256,608)	—	(256,608)
(9,089,076)	—	(9,089,076)
—	4,022,313	4,022,313
—	1,248,487	1,248,487
—	2,378,626	2,378,626
—	35,997	35,997
—	(96,762)	(96,762)
—	7,588,661	7,588,661
(9,089,076)	7,588,661	(1,500,415)
14,991,157	—	14,991,157
(46,924)	(25,288)	(72,212)
161,863	—	161,863
222,920	(222,920)	—
15,329,016	(248,208)	15,080,808
6,239,940	7,340,453	13,580,393
120,420,803	131,962,310	252,383,113
<u>\$ 126,660,743</u>	<u>\$ 139,302,763</u>	<u>\$ 265,963,506</u>

CITY OF ROSEMOUNT

Balance Sheet
Governmental Funds
as of December 31, 2021

	General	Debt Service	Capital Projects
	<u> </u>	<u> </u>	<u> </u>
Assets			
Cash and investments	\$ 13,624,178	\$ 1,905,451	\$ 19,283,647
Receivables			
Accounts	35,837	—	216,981
Interest	24,167	2,781	16,514
Taxes	792,448	—	—
Special assessments	29,254	21,750	1,373,707
Due from other governments	87,229	—	1,606,295
Prepaid items	<u>—</u>	<u>—</u>	<u>—</u>
Total assets	<u><u>\$ 14,593,113</u></u>	<u><u>\$ 1,929,982</u></u>	<u><u>\$ 22,497,144</u></u>
Liabilities			
Accounts and contracts payable	\$ 531,632	\$ —	\$ 1,046,834
Accrued salaries and employee benefits payable	144,819	—	—
Deposits payable	1,024,905	—	1,143,760
Unearned revenue	<u>91,207</u>	<u>—</u>	<u>1,188,253</u>
Total liabilities	1,792,563	—	3,378,847
Deferred inflows of resources			
Unavailable revenue – property taxes	67,451	—	—
Unavailable revenue – special assessments	29,030	21,750	1,331,147
Unavailable revenue – long-term receivables	<u>—</u>	<u>—</u>	<u>1,606,295</u>
Total deferred inflows of resources	96,481	21,750	2,937,442
Fund balances			
Nonspendable	—	—	—
Restricted	—	1,908,232	—
Committed	—	—	—
Assigned	3,575,041	—	16,180,855
Unassigned	<u>9,129,028</u>	<u>—</u>	<u>—</u>
Total fund balances	<u><u>12,704,069</u></u>	<u><u>1,908,232</u></u>	<u><u>16,180,855</u></u>
Total liabilities, deferred inflows of resources, and fund balances	<u><u>\$ 14,593,113</u></u>	<u><u>\$ 1,929,982</u></u>	<u><u>\$ 22,497,144</u></u>

Port Authority TIF	American Rescue Plan Act	Nonmajor	Total
\$ 2,646,203	\$ 1,377,540	\$ 747,817	\$ 39,584,836
—	—	6,870	259,688
1,120	—	—	44,582
1,538	—	—	793,986
—	—	—	1,424,711
—	—	—	1,693,524
—	—	2,267	2,267
<u>\$ 2,648,861</u>	<u>\$ 1,377,540</u>	<u>\$ 756,954</u>	<u>\$ 43,803,594</u>
\$ 1,850	\$ —	\$ 7,553	\$ 1,587,869
—	—	1,263	146,082
—	—	—	2,168,665
—	1,377,339	—	2,656,799
<u>1,850</u>	<u>1,377,339</u>	<u>8,816</u>	<u>6,559,415</u>
—	—	—	67,451
—	—	—	1,381,927
—	—	—	1,606,295
<u>—</u>	<u>—</u>	<u>—</u>	<u>3,055,673</u>
—	—	2,267	2,267
2,647,011	201	111,344	4,666,788
—	—	634,527	634,527
—	—	—	19,755,896
—	—	—	9,129,028
<u>2,647,011</u>	<u>201</u>	<u>748,138</u>	<u>34,188,506</u>
<u>\$ 2,648,861</u>	<u>\$ 1,377,540</u>	<u>\$ 756,954</u>	<u>\$ 43,803,594</u>

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CITY OF ROSEMOUNT

Reconciliation of the Balance Sheet to the Statement of Net Position Governmental Funds as of December 31, 2021

Total fund balances – governmental funds	\$ 34,188,506

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.

Cost of capital assets	138,255,561
Less accumulated depreciation	(35,638,608)

Net pension assets are only recorded in the government-wide financial statements as they are not current financial resources to governmental funds.

2,346,400

Long-term liabilities are not payable with current financial resources and, therefore, are not reported in governmental funds.

Bonds payable	(6,160,000)
Unamortized bond premium	(139,250)
Compensated absences	(1,371,016)
Capital lease obligations	(1,380,029)
Net pension liability	(4,265,336)
Total OPEB liability	(725,599)

Interest on long-term debt is included in the change in net position as it accrues, regardless of when payment is due. However, it is included in the change in fund balances when due.

(84,635)

The internal service fund is used by management to charge certain costs to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.

444,724

Due to availability, certain revenues are not recognized under the governmental fund statements until received; however, under full accrual in the government-wide Statement of Activities, revenues are recorded when earned regardless of when received.

Property taxes receivable	67,451
Special assessments receivable	1,381,927
Long-term receivables	1,606,295

Governmental funds do not report certain long-term amounts related to pensions that are included in net position.

Deferred outflows of resources – pension plan deferments	5,555,702
Deferred outflows of resources – OPEB plan deferments	49,631
Deferred inflows of resources – pension plan deferments	(7,470,981)

Total net position – governmental activities	<u><u>\$ 126,660,743</u></u>

CITY OF ROSEMOUNT

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2021

	General	Debt Service	Capital Projects
Revenues			
Taxes	\$ 11,415,418	\$ 177,004	\$ 1,717,434
Intergovernmental	759,832	—	—
Public charges for services	1,662,665	—	3,216,186
Licenses and permits	1,374,330	—	—
Fines and forfeits	86,802	—	—
Special assessments	672	21,335	1,305,317
Investment earnings (charges)	(48,174)	22,176	(27,131)
Other	29,011	—	1,229,807
Donations/contributions	39,873	—	50,201
Total revenues	<u>15,320,429</u>	<u>220,515</u>	<u>7,491,814</u>
Expenditures			
Current			
General government	3,440,661	—	7,500
Public safety	5,642,463	—	—
Public works	3,957,642	—	—
Culture, education and recreation	1,743,024	—	—
Conservation and economic development	—	—	—
Capital outlay	—	—	10,849,802
Debt service			
Principal	—	605,000	292,325
Interest and fiscal charges	—	77,820	74,419
Total expenditures	<u>14,783,790</u>	<u>682,820</u>	<u>11,224,046</u>
Excess (deficiency) of revenues over expenditures	536,639	(462,305)	(3,732,232)
Other financing sources (uses)			
Issuance of debt	—	—	300,222
Sale of capital assets	—	—	92,443
Transfers in	3,500	70,000	1,675,506
Transfers out	(130,000)	—	—
Total other financing sources (uses)	<u>(126,500)</u>	<u>70,000</u>	<u>2,068,171</u>
Net change in fund balances	410,139	(392,305)	(1,664,061)
Fund balances			
Beginning of year	<u>12,293,930</u>	<u>2,300,537</u>	<u>17,844,916</u>
End of year	<u>\$ 12,704,069</u>	<u>\$ 1,908,232</u>	<u>\$ 16,180,855</u>

Port Authority TIF	American Rescue Plan Act	Nonmajor	Total
\$ 1,076,647	\$ —	\$ 195,885	\$ 14,582,388
—	—	183,273	943,105
—	—	40,160	4,919,011
—	—	—	1,374,330
—	—	—	86,802
—	—	—	1,327,324
5,286	201	660	(46,982)
—	—	—	1,258,818
—	—	—	90,074
<u>1,081,933</u>	<u>201</u>	<u>419,978</u>	<u>24,534,870</u>
162,705	—	—	3,610,866
—	—	183,273	5,825,736
—	—	—	3,957,642
—	—	3,774	1,746,798
—	—	162,460	162,460
—	—	—	10,849,802
300,000	—	—	1,197,325
147,913	—	—	300,152
<u>610,618</u>	<u>—</u>	<u>349,507</u>	<u>27,650,781</u>
471,315	201	70,471	(3,115,911)
—	—	—	300,222
—	—	—	92,443
—	—	—	1,749,006
—	—	—	(130,000)
<u>—</u>	<u>—</u>	<u>—</u>	<u>2,011,671</u>
471,315	201	70,471	(1,104,240)
<u>2,175,696</u>	<u>—</u>	<u>677,667</u>	<u>35,292,746</u>
<u>\$ 2,647,011</u>	<u>\$ 201</u>	<u>\$ 748,138</u>	<u>\$ 34,188,506</u>

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CITY OF ROSEMOUNT

Reconciliation of the Statement of
Revenues, Expenditures, and Changes in Fund Balances
to the Statement of Activities
Governmental Funds
Year Ended December 31, 2021

Net change in fund balances – total governmental funds	\$ (1,104,240)

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay and improvements	8,762,400
Depreciation expense	(2,981,472)
Capital assets constructed by governmental activities contributed to business-type activities	(1,396,086)

A gain or loss on the disposal of capital assets, including the difference between the carrying value and any related sale proceeds, is included in the change in net position. However, only the sale proceeds are included in the change in fund balance.

Net book value of capital assets disposed	(352,193)

Net pension assets are included in net position, but are excluded from fund balances because they do not represent financial resources.

482,255

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Other long-term adjustments are also made between the governmental funds and the Statement of Activities for debt premiums, compensated absences, pension liabilities, and OPEB obligations.

Issuance of debt	(300,222)
Principal payments for debt	1,197,325
Debt premiums	27,866
Compensated absences	(66,036)
Net pension liability	1,795,545
Total OPEB liability	(55,468)

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

15,678

The internal service fund is used by management to charge certain costs to individual funds. The net change of the internal service fund is reported with governmental activities in the government-wide financial statements.

41,209

Certain revenues included in net position as soon as they are earned are not included in the change in fund balances until available to liquidate liabilities of the current period.

Property taxes receivable	(41,231)
Special assessments receivable	95,706
Long-term receivables	1,501,389

Governmental funds do not report additions or deletions to certain long-term amounts related to pensions that are included in the change in net position.

Deferred outflows of resources – pension plan deferments	3,540,569
Deferred outflows of resources – OPEB plan deferments	9,304
Deferred inflows of resources – pension plan deferments	(4,932,358)

Change in net position – governmental activities	<u><u>\$ 6,239,940</u></u>

CITY OF ROSEMOUNT

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual
 General Fund
 Year Ended December 31, 2021

	Budgeted Amounts			Over (Under)
	Original	Final	Actual	Final Budget
Revenues				
Taxes				
General property tax	\$ 9,451,272	\$ 9,451,272	\$ 9,550,110	\$ 98,838
Fiscal disparities	1,461,128	1,461,128	1,443,778	(17,350)
Other	401,000	401,000	421,530	20,530
Total taxes	11,313,400	11,313,400	11,415,418	102,018
Intergovernmental				
Federal grants	—	—	33,736	33,736
State aid, police	250,000	250,000	259,404	9,404
State aid, general government	80,000	80,000	58,204	(21,796)
State aid, highway	300,000	300,000	313,415	13,415
Other	104,400	104,400	95,073	(9,327)
Total intergovernmental	734,400	734,400	759,832	25,432
Public charges for services				
General government	918,700	918,700	1,123,885	205,185
Public safety	41,100	41,100	68,659	27,559
Highways and streets	72,000	72,000	112,043	40,043
Culture, education and recreation	299,400	299,400	349,927	50,527
SAC	5,500	5,500	8,151	2,651
Total public charges for services	1,336,700	1,336,700	1,662,665	325,965
Licenses and permits				
Business	61,200	61,200	47,076	(14,124)
Nonbusiness	771,800	771,800	1,327,254	555,454
Total licenses and permits	833,000	833,000	1,374,330	541,330
Fines and forfeitures				
County	95,000	95,000	86,802	(8,198)
Special assessments	—	—	672	672
Investment earnings (charges)	152,000	152,000	(48,174)	(200,174)
Other	156,000	156,000	29,011	(126,989)
Donations/contribution	—	39,873	39,873	—
Total revenues	14,620,500	14,660,373	15,320,429	660,056

CITY OF ROSEMOUNT

Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual (continued)
 General Fund
 Year Ended December 31, 2021

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
Expenditures				
Current				
General government				
Mayor and council	332,000	332,000	314,406	(17,594)
Executive	763,600	763,600	749,077	(14,523)
Elections	20,000	20,000	1,907	(18,093)
Finance	705,000	705,000	741,546	36,546
Community development	1,231,900	1,231,900	1,206,455	(25,445)
Other general government	355,300	355,300	427,270	71,970
Total general government	3,407,800	3,407,800	3,440,661	32,861
Public safety				
Police department	5,002,800	5,022,910	5,050,013	27,103
Fire department	525,700	537,356	592,450	55,094
Total public safety	5,528,500	5,560,266	5,642,463	82,197
Public works				
Government building maintenance	587,200	587,200	590,237	3,037
Fleet maintenance	676,800	676,800	658,795	(18,005)
Street maintenance	1,418,700	1,418,700	1,460,441	41,741
Park maintenance	1,075,300	1,075,300	1,248,169	172,869
Total public works	3,758,000	3,758,000	3,957,642	199,642
Culture, education and recreation	1,799,700	1,807,807	1,743,024	(64,783)
Total expenditures	14,494,000	14,533,873	14,783,790	249,917
Excess of revenues over expenditures	126,500	126,500	536,639	410,139
Other financing sources (uses)				
Transfers in	3,500	3,500	3,500	—
Transfers out	(130,000)	(130,000)	(130,000)	—
Total other financing sources (uses)	(126,500)	(126,500)	(126,500)	—
Net change in fund balances	\$ —	\$ —	410,139	\$ 410,139
Fund balances				
Beginning of year			12,293,930	
End of year			\$ 12,704,069	

CITY OF ROSEMOUNT

Statement of Net Position
Proprietary Funds
as of December 31, 2021

	Business-Type Activities – Enterprise Funds			
	Water	Sewer	Storm Water	Nonmajor Funds
Assets				
Current assets				
Cash and investments	\$ 17,211,431	\$ 8,464,632	\$ 10,318,010	\$ 597,733
Receivables				
Accounts	559,975	577,694	296,379	123,120
Interest	21,072	6,283	8,199	–
Special assessments	117,889	86,725	90,139	6,526
Prepaid items	13,728	142,640	13,366	6,491
Total current assets	17,924,095	9,277,974	10,726,093	733,870
Noncurrent assets				
Capital assets				
Land	1,008,629	547,159	2,606,091	–
Buildings	7,830,238	401,414	1,766,904	2,453,200
Machinery and equipment	2,519,229	839,709	1,237,278	201,579
Mains and lines	26,689,698	23,776,090	34,927,752	–
Other improvements	17,026,077	36,927,459	12,535,129	–
Less accumulated depreciation	(19,975,981)	(34,582,316)	(14,254,608)	(1,411,199)
Total capital assets (net of accumulated depreciation)	35,097,890	27,909,515	38,818,546	1,243,580
Total assets	53,021,985	37,187,489	49,544,639	1,977,450
Deferred outflows of resources				
Pension plan deferments – PERA	183,790	183,790	178,039	78,767
OPEB plan deferments	2,598	2,598	2,511	1,182
Total deferred outflows of resources	186,388	186,388	180,550	79,949
Total assets and deferred outflows of resources	\$ 53,208,373	\$ 37,373,877	\$ 49,725,189	\$ 2,057,399
Liabilities				
Current liabilities				
Accounts and contracts payable	\$ 80,015	\$ 9,216	\$ 39,482	\$ 17,360
Accrued salaries and employee benefits payable	46,311	8,453	8,117	4,221
Accrued interest payable	9,569	–	–	–
Compensated absences payable – current	30,924	30,924	29,548	15,169
Lease obligations – current	10,386	4,744	4,744	–
Bonds payable – current	155,000	–	–	–
Total current liabilities	332,205	53,337	81,891	36,750
Noncurrent liabilities				
Compensated absences payable	33,501	33,501	32,011	16,434
Lease obligations	14,850	12,970	12,970	–
Bonds payable (net of unamortized premiums)	701,147	–	–	–
Net pension liability – PERA	240,744	240,744	233,211	103,176
Total OPEB liability	37,987	37,987	36,703	17,282
Total noncurrent liabilities	1,028,229	325,202	314,895	136,892
Total liabilities	1,360,434	378,539	396,786	173,642
Deferred inflows of resources				
Pension plan deferments – PERA	221,552	221,552	214,619	94,951
Net position				
Net investment in capital assets	34,216,507	27,891,801	38,800,832	1,243,580
Unrestricted	17,409,880	8,881,985	10,312,952	545,226
Total net position	51,626,387	36,773,786	49,113,784	1,788,806
Total liabilities, deferred inflows of resources, and net position	\$ 53,208,373	\$ 37,373,877	\$ 49,725,189	\$ 2,057,399

See notes to basic financial statements

<u>Total</u>	<u>Governmental Activities – Internal Service Fund</u>
\$ 36,591,806	\$ 232,620
1,557,168	–
35,554	–
301,279	–
176,225	246,042
<u>38,662,032</u>	<u>478,662</u>
4,161,879	–
12,451,756	–
4,797,795	–
85,393,540	–
66,488,665	–
(70,224,104)	–
<u>103,069,531</u>	<u>–</u>
141,731,563	478,662
624,386	–
8,889	–
<u>633,275</u>	<u>–</u>
<u>\$ 142,364,838</u>	<u>\$ 478,662</u>
\$ 146,073	\$ 33,938
67,102	–
9,569	–
106,566	–
19,874	–
155,000	–
<u>504,184</u>	<u>33,938</u>
115,446	–
40,790	–
701,147	–
817,875	–
129,959	–
<u>1,805,217</u>	<u>–</u>
2,309,401	33,938
752,674	–
102,152,720	–
37,150,043	444,724
<u>139,302,763</u>	<u>444,724</u>
<u>\$ 142,364,838</u>	<u>\$ 478,662</u>

CITY OF ROSEMOUNT

Statement of Revenues, Expenses, and Changes in Fund Net Position
 Proprietary Funds
 Year Ended December 31, 2021

	Business-Type Activities – Enterprise Funds		
	Water	Sewer	Storm Water
Operating revenue			
Charges for services	\$ 2,884,735	\$ 2,573,946	\$ 1,474,068
Surcharges and penalties	346,412	19,506	9,639
Water meters	140,157	–	–
Miscellaneous	1,368	–	3,938
Total operating revenue	3,372,672	2,593,452	1,487,645
Operating expenses			
Personal services	499,653	503,042	553,558
Supplies	219,985	11,488	9,024
Professional services and charges	131,124	27,755	94,364
Other services and charges	657,039	380,146	480,439
Metro sewer charges	–	1,311,672	–
Depreciation	911,017	970,292	839,555
Total operating expenses	2,418,818	3,204,395	1,976,940
Operating income (loss)	953,854	(610,943)	(489,295)
Nonoperating revenues (expenses)			
Connection fees	1,720,648	624,299	1,263,181
Taxes	–	–	–
Intergovernmental	3,348	593	574
Investment earnings (charges)	(47,879)	12,378	7,507
Gain (loss) on sale of capital assets	–	(43,488)	–
Interest and fiscal charges	(16,896)	(437)	(437)
Total nonoperating revenues (expenses)	1,659,221	593,345	1,270,825
Income (loss) before contributions and transfers	2,613,075	(17,598)	781,530
Capital contributions, including special assessments	1,554,321	1,474,665	2,611,525
Transfers in	–	5,756	25,548
Transfers out	(416,240)	(149,332)	(1,211,238)
Change in net position	3,751,156	1,313,491	2,207,365
Net position			
Beginning of year	47,875,231	35,460,295	46,906,419
End of year	\$ 51,626,387	\$ 36,773,786	\$ 49,113,784

Nonmajor Funds	Total	Governmental Activities – Internal Service Fund
\$ 677,190	\$ 7,609,939	\$ –
1,804	377,361	–
–	140,157	–
–	5,306	–
<u>678,994</u>	<u>8,132,763</u>	<u>–</u>
230,189	1,786,442	–
20,099	260,596	2,500
38,510	291,753	20,301
394,328	1,911,952	386,048
–	1,311,672	–
63,360	2,784,224	–
<u>746,486</u>	<u>8,346,639</u>	<u>408,849</u>
(67,492)	(213,876)	(408,849)
–	3,608,128	–
–	–	450,000
254	4,769	–
2,706	(25,288)	58
–	(43,488)	–
–	(17,770)	–
<u>2,960</u>	<u>3,526,351</u>	<u>450,058</u>
(64,532)	3,312,475	41,209
6,473	5,646,984	–
130,000	161,304	–
<u>(3,500)</u>	<u>(1,780,310)</u>	<u>–</u>
68,441	7,340,453	41,209
<u>1,720,365</u>	<u>131,962,310</u>	<u>403,515</u>
<u>\$ 1,788,806</u>	<u>\$ 139,302,763</u>	<u>\$ 444,724</u>

CITY OF ROSEMOUNT

Statement of Cash Flows
Proprietary Funds
Year Ended December 31, 2021

	Business-Type Activities – Enterprise Funds		
	Water	Sewer	Storm Water
Cash flows from operating activities			
Cash received from customers	\$ 3,299,676	\$ 2,554,369	\$ 1,558,958
Cash payments to suppliers	(821,027)	(1,758,109)	(602,120)
Cash payments to employees for services	(521,715)	(527,024)	(508,483)
Net cash flows from operating activities	1,956,934	269,236	448,355
Cash flows from noncapital financing activities			
Taxes	–	–	–
Intergovernmental revenue	3,348	593	574
Transfers in	–	5,756	25,548
Transfers out	(416,240)	(149,332)	(1,211,238)
Net cash flows from noncapital financing activities	(412,892)	(142,983)	(1,185,116)
Cash flows from capital and related financing activities			
Acquisition and construction of capital assets	(58,584)	(18,741)	(166,898)
Capital contributions	91,914	78,537	47,719
Capital contributions – connection fees received	1,720,648	624,299	1,263,181
Principal payment on bonds	(150,000)	–	–
Principal payment on leases	(10,115)	(4,474)	(4,474)
Interest and fiscal charges paid	(27,073)	(437)	(437)
Net cash flows from capital and related financing activities	1,566,790	679,184	1,139,091
Cash flows from investing activities			
Interest and changes in fair value on investments	(68,951)	6,095	(692)
Net increase in cash and cash equivalents	3,041,881	811,532	401,638
Cash and cash equivalents			
Beginning of year	14,169,550	7,653,100	9,916,372
End of year	<u>\$ 17,211,431</u>	<u>\$ 8,464,632</u>	<u>\$ 10,318,010</u>
Reconciliation of operating income (loss) to net cash flows from operating activities			
Operating income (loss)	\$ 953,854	\$ (610,943)	\$ (489,295)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities			
Depreciation	911,017	970,292	839,555
Change in assets, deferred outflows of resources, liabilities, and deferred inflows of resources			
Accounts and special assessments receivable	(72,996)	(39,083)	71,313
Prepaid items	(7,324)	(25,171)	(11,933)
Accounts and contracts payable	194,445	(1,877)	(6,360)
Accrued salaries and employee benefits payable	7,826	2,627	2,313
Compensated absences payable	(2,162)	(2,162)	282
Pension-related deferrals and liabilities	(34,728)	(31,606)	22,159
OPEB-related deferrals and liabilities	7,002	7,159	20,321
Total adjustments	1,003,080	880,179	937,650
Net cash flows from operating activities	<u>\$ 1,956,934</u>	<u>\$ 269,236</u>	<u>\$ 448,355</u>
Schedule of noncash capital and related financing activities			
Amortization of bond premium	\$ 8,229	\$ –	\$ –
Capital assets purchased on account	\$ (217,553)	\$ –	\$ –
Capital assets contributed by other funds	\$ 192,962	\$ 196,202	\$ 1,006,922
Capital assets contributed by developers	\$ 1,269,445	\$ 1,199,926	\$ 1,556,884

See notes to basic financial statements

Nonmajor Funds	Total	Governmental Activities – Internal Service Fund
\$ 666,383	\$ 8,079,386	\$ –
(454,662)	(3,635,918)	(542,823)
(241,985)	(1,799,207)	–
(30,264)	2,644,261	(542,823)
–	–	450,000
254	4,769	–
130,000	161,304	–
(3,500)	(1,780,310)	–
126,754	(1,614,237)	450,000
(53,300)	(297,523)	–
6,473	224,643	–
–	3,608,128	–
–	(150,000)	–
–	(19,063)	–
–	(27,947)	–
(46,827)	3,338,238	–
2,706	(60,842)	58
52,369	4,307,420	(92,765)
545,364	32,284,386	325,385
\$ 597,733	\$ 36,591,806	\$ 232,620
\$ (67,492)	\$ (213,876)	\$ (408,849)
63,360	2,784,224	–
(12,611)	(53,377)	–
(2,899)	(47,327)	(135,902)
1,174	187,382	1,928
1,996	14,762	–
1,342	(2,700)	–
(18,728)	(62,903)	–
3,594	38,076	–
37,228	2,858,137	(133,974)
\$ (30,264)	\$ 2,644,261	\$ (542,823)
\$ –	\$ 8,229	\$ –
\$ –	\$ (217,553)	\$ –
\$ –	\$ 1,396,086	\$ –
\$ –	\$ 4,026,255	\$ –

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CITY OF ROSEMOUNT

Notes to Basic Financial Statements December 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The City of Rosemount, Minnesota (the City) was formed and operates pursuant to applicable Minnesota laws and statutes. The governing body consists of a five-member City Council elected at large by voters of the City. City Council members serve four-year staggered terms and the mayor serves a four-year term coinciding with the terms of two of the Council members. Elections take place every two years.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City's more significant accounting policies are described below:

B. Reporting Entity

This report includes all of the funds of the City. The reporting entity for the City consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if: (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blending or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantially the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantially the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens, or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government. The financial statements include the Rosemount Port Authority (the Port Authority) as a blended component unit. The Port Authority serves all the citizens of the government and is governed by a board comprised of three of five of the primary government's elected council and four citizens appointed at large. The bond issuance authorizations are approved by the primary government's council and the legal liability for the general obligation portion of the Port Authority's debt remains with the primary government. The Port Authority is reported in a special revenue fund and debt service fund. The Port Authority does not issue separate financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all of the financial activities of the City. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which significantly rely upon sales, fees, and charges for support.

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 or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported as general revenues.

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, charges between the City's enterprise funds and other functions are not eliminated, as that would distort the direct costs and program revenues reported in those functions. Depreciation expense is included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

Separate fund financial statements are provided for governmental and proprietary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor funds is reported in a single column in the respective fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

- 1. Revenue Recognition** – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days after year-end. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. Proceeds of long-term debt are reported as other financing sources.

Major revenues susceptible to accrual include property taxes, special assessments, intergovernmental revenue, charges for services, and interest earned on investments. Major revenue that is not susceptible to accrual includes licenses and permits, fees, and miscellaneous revenue. Such revenues are recorded only when received because they are not measurable until collected.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt and other long-term liabilities, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds.

Proprietary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting, similar to the government-wide financial statements. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and internal service fund are charges to customers for sales and services. The operating expenses for the enterprise funds and internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses that do not meet this definition are reported as nonoperating revenues and expenses.

Aggregated information for the internal service fund is reported in a single column in the proprietary fund financial statements. Because the principal user of the internal services is the City's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. The cost of these services is reported in the appropriate functional activity.

Description of Funds

The City reports the following major governmental funds:

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

Debt Service Fund – This fund accounts for the financial resources accumulated and payments made for principal and interest on long-term debt of the City, other than enterprise fund debt.

Capital Projects Fund – The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Capital Projects Fund consists of one primary fund and three separate internal sub-funds maintained by the City.

Port Authority TIF Fund – The Port Authority TIF Fund is a debt service fund type used to account for and report financial resources that are restricted, committed, or assigned to expenditures related to the activities of the City's Downtown – Brockway TIF District.

American Rescue Plan Act Fund – The American Rescue Plan Act Fund is a special revenue fund type used to account for the City's Coronavirus State and Local Fiscal Recovery Funds awarded from the U.S. Department of Treasury.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The City reports the following major enterprise funds:

Water Fund – The Water Fund accounts for operations of the water system.

Sewer Fund – The Sewer Fund accounts for operations of the sewer system.

Storm Water Fund – The Storm Water Fund accounts for operations of the storm water drainage system.

Additionally, the City reports the following fund type:

Internal Service Fund – Internal service funds account for the financing of goods and services provided to other departments or agencies of the City on a cost-reimbursement basis. The City's internal service Insurance Fund accumulates resources to pay deductibles and uninsured claims, and pays for a majority of the general liability insurance and workers compensation insurance premiums for the City.

E. Budgets and Budgetary Accounting

Annual budgets have been adopted for the General Fund and the capital projects sub-funds by the following sub-funds, Building CIP, Street CIP, and Equipment CIP. The remaining capital project sub-funds adopt project-length budgets and, therefore, are not included in the annual budgeting process. Formal budgetary integration is not employed for debt service funds because effective budgetary control is alternatively achieved through general obligation bond indenture provisions.

The budgeted amounts presented include any amendments made. The appropriated budget is prepared by fund, department and function. The legal level of budgetary control is at the department level. The City Council may authorize department heads to transfer budgeted appropriations within departments.

Appropriations lapse at year-end unless specifically carried over.

For the year ended December 31, 2021, expenditures exceeded budget for the following departments/funds:

	<u>Final Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Over Budget</u>
Fund			
General Fund			
General government	\$ 3,407,800	\$ 3,440,661	\$ 32,861
Public safety	5,560,266	5,642,463	82,197
Public works	3,758,000	3,957,642	199,642
Capital Projects Fund			
Equipment CIP Sub-Fund	1,439,268	1,580,776	141,508

Expenditures in excess of budget were funded by available fund balance and revenues and other financing sources in excess of budget.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Cash and Investments

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds based on month-end outstanding balances for each fund.

For purposes of the Statement of Cash Flows, the City considers all highly liquid instruments with an original maturity from the time of purchase by the City of three months or less to be cash equivalents. The proprietary funds' portion in the government-wide cash and investment management pool is considered cash equivalent.

It is the City's policy to invest in a manner that seeks to ensure preservation of capital in the overall portfolio. Safety of principal is the foremost objective, but liquidity and yield are also important considerations. The objective will be to mitigate credit risk by purchasing only highly rated securities or with adequate collateral and interest rate risk by matching maturities to cash flow needs and holding securities to maturity.

The City reports all investments at fair value. The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. 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; and Level 3 inputs are significant unobservable inputs.

Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

See Note 2 for the City's recurring fair value measurements as of the current year-end.

G. Receivables

Utility and miscellaneous accounts receivable are reported at gross. Since the City is generally able to certify delinquent amounts to the county for collection as special assessments; no allowance for uncollectible accounts has been provided on current receivables. All receivables other than property taxes and deferred special assessments are expected to be collected within one year.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Interfund Receivables and Payables

In the fund financial statements, activity between funds that is representative of lending or borrowing arrangements is reported as either “due to/from other funds” (current portion) or “advances to/from other funds.” All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

I. Property Taxes

Property tax levies are set by the City Council in December of each year and certified to Dakota County for collection in the following year. In Minnesota, counties act as collection agents for all property taxes, spreading the levies over all taxable property. Such taxes become a lien on January 1 and are recorded as receivables by the City on that date. Tax levies on real property are payable in two equal installments on May 15 and October 15. Personal property taxes are due in full on May 15. The county provides tax settlements to cities and other taxing districts four times a year: in June, July, December, and January.

Property taxes are recognized as revenue in the year levied in the government-wide financial statements and proprietary fund financial statements. In the governmental fund financial statements, taxes are recognized as revenue when received in cash or within 60 days after year-end. Taxes which remain unpaid on December 31 are classified as delinquent taxes receivable and are offset by a deferred inflow of resources in the governmental fund financial statements.

J. Special Assessments

Special assessments represent the financing for public improvements paid for by benefiting property owners. Special assessments are recorded as receivables upon certification to the county. Special assessments are recognized as revenue in the year levied in the government-wide financial statements and proprietary fund financial statements. In the governmental fund financial statements, special assessments are recognized as revenue when received in cash or within 60 days after year-end. Governmental fund special assessments receivable, which remain unpaid on December 31, are offset by a deferred inflow of resources in the governmental fund financial statements. At year-end, the City recorded \$3,914 of delinquent special assessments receivable.

K. Prepaid Items

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

L. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value on the date of donation. The City defines capital assets as those with an initial, individual cost of \$5,000 or more with an estimated useful life in excess of one year. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide and proprietary fund financial statements, but are not reported in the governmental fund financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Land, land improvements, and construction in progress are not depreciated. The other classes of capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings	30–65 years
Machinery and equipment	4–20 years
Other improvements	60 years
Utility system	65 years
Infrastructure	35–50 years

M. Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, statements of financial position or balance sheets may report separate financial statement elements called deferred outflows or inflows of resources. These separate financial statement elements represent a consumption or acquisition of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) or an inflow of financial resources (revenue) until then.

Deferred outflows and inflows of resources related to pension and other post-employment benefits (OPEB) plans are reported in the government-wide and enterprise funds Statement of Net Position. These deferred outflows and inflows result from differences between expected and actual experience, changes in proportion, changes of assumptions, net collective difference between projected and actual earnings on plan investments, and from contributions to the plans subsequent to the measurement date and before the end of the reporting period. These amounts are deferred and amortized as required under applicable pension or OPEB standards.

Unavailable revenue arises only under a modified accrual basis of accounting and, therefore, is only reported in the governmental funds Balance Sheet. The governmental funds report unavailable revenue from the following sources: property taxes, special assessments, and long-term receivables. These amounts are deferred and recognized as inflows of resources in the period that the amounts become available.

N. Long-Term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, if material, are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Compensated Absences

Under terms of employment, employees are granted vacation, sick and comp time benefits in varying amounts. These benefits are based upon union contracts and city actions as applicable. Amounts carried forward for vacation and comp time accruals are governed by these contracts and actions. Sick pay accruals may be carried forward indefinitely. Amounts included in the accrual for sick pay is the portion estimated to be paid as a termination benefit.

All vested vacation, sick leave and comp time pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable available resources.

Payments for vacation, sick and comp time leave will be made at rates in effect when the benefits are used. Accumulated vacation, sick and comp time leave liabilities at year-end are determined on the basis of current salary rates and include salary related payments.

P. State-Wide Pension Plans

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from the PERA's fiduciary net position have been determined on the same basis as they are reported by the PERA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments, and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Q. Risk Management

The City is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City continues to carry commercial insurance for risks of loss, including workers' compensation, property and general liability, and employee health and accident insurance. The City retains risk for the deductible portions of the insurance policies. The amount of these deductibles is considered immaterial to the financial statements. There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

The City has established an internal service fund (Insurance Fund) to account for and finance uninsured risks of loss related to torts, theft of, damage to and destruction of assets, including deductibles. The majority of the City's general liability and workers' compensation insurance premiums are paid for by this fund. At December 31, 2021, there are no claims liabilities in the Insurance Fund based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Net Position and Flow Assumptions

In the government-wide and proprietary fund financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net position is displayed in three components:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by any outstanding debt attributable to acquire capital assets.
- **Restricted Net Position** – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.
- **Unrestricted Net Position** – All other elements of net position that do not meet the definition of “restricted” or “net investment in capital assets.”

The City applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available.

S. Fund Balance Classifications and Flow Assumptions

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Nonspendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory, and other long-term assets.
- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the City Council. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned** – Consists of internally imposed constraints for amounts intended to be used by the City for specific purposes, but do not meet the criteria to be classified as restricted or committed. These constraints are established by the City Council and/or management. The City Council has adopted a fund balance policy, which delegates the authority to assign amounts for specific purposes to the city administrator and/or finance director.
- **Unassigned** – The residual classification for the General Fund, which also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, the City first uses restricted resources, then unrestricted resources as needed.

When committed, assigned, or unassigned resources are available for use, the City uses resources in the following order: 1) committed, 2) assigned, and 3) unassigned.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The City has a formal minimum fund balance policy. That policy is to maintain a working capital fund of 45 to 55 percent of the subsequent year's general fund budgeted expenditures and transfers out. The balance at year-end was \$9,129,028, or 59.1 percent, and is included in unassigned general fund balance.

T. Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make estimates and assumptions that affect the amounts reported in the financial statements during the reporting period. Actual results could differ from those estimates.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

Cash and investments at year-end consist of the following:

Deposits	\$ 32,095,113
Investments	44,312,149
Petty cash	<u>2,000</u>
Total	<u>\$ 76,409,262</u>

B. Deposits

In accordance with applicable Minnesota Statutes, the City maintains deposits at depository banks authorized by the City Council, including checking and savings accounts.

The following is considered the most significant risk associated with deposits:

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The City has no additional deposit policies addressing custodial credit risk.

At year-end, the carrying amount of the City's deposits was \$32,095,113, while the balance on the bank records was \$32,434,424. At December 31, 2021, all deposits were fully covered by federal deposit insurance, surety bonds, or by collateral held by the City's agent in the City's name.

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments

The City has the following investments at year-end:

Deposits/Investments	Credit Risk		Fair Value Measurement Using	Interest Risk – Maturity Duration in Years				Total
	Rating	Agency		Less Than 1	1 to 5	6 to 10	Greater Than 10	
U.S. agency securities	AA	S&P	Level 2	\$ 480,055	\$ 3,393,668	\$ 8,951,936	\$ 947,340	\$ 13,772,999
Negotiable certificates of deposits	N/R	N/A	Level 2	3,723,551	5,317,602	479,891	–	9,521,044
State and local bonds (G.O. bonds)	AAA	S&P	Level 2	–	–	318,897	–	318,897
State and local bonds (G.O. bonds)	Aaa	Moody's	Level 2	–	399,796	403,004	–	802,800
State and local bonds (G.O. bonds)	Aa	Moody's	Level 2	–	965,584	1,228,555	–	2,194,139
State and local bonds (revenue bonds)	Aa	Moody's	Level 2	179,591	714,151	208,490	–	1,102,232
				<u>\$ 4,383,197</u>	<u>\$ 10,790,801</u>	<u>\$ 11,590,773</u>	<u>\$ 947,340</u>	<u>27,712,111</u>
Investment pools/mutual funds								
Western Asset Institutional								
Government Reserves	AAA	Fitch	Level 1					16,600,038
Total investments								<u>44,312,149</u>
Deposits								32,095,113
Petty cash								<u>2,000</u>
Total deposits and investments								<u>\$ 76,409,262</u>

N/A – Not Applicable
N/R – Not Rated

Investments are subject to various risks, the following of which are considered the most significant:

Custodial Credit Risk – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the City would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy follows state statutes for allowable investments except that it does not permit the purchase of shares of investment companies registered under the Federal Investment Company Act of 1940 whose only investments are direct obligations guaranteed by the United States or its agencies.

Concentration Risk – This is the risk associated with investing a significant portion of the City's investments (considered 5.0 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The City's investment policy places no limit on the amount the City may invest in any one issuer. However, it discusses the need to diversify investments to minimize risk.

As of December 31, 2021, the City's investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Total
Federal Home Loan Bank	U.S. agency securities	7%
Federal Home Loan Mortgage Corporation	U.S. agency securities	8%
Federal Farm Credit Bank	U.S. agency securities	9%

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the City’s investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated “A” or better; revenue obligations rated “AA” or better; general obligations of the Minnesota Housing Finance Agency rated “A” or better; bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. The City’s investment policies do not further address credit risk.

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The City’s investment policy states the investment portfolio should be structured to meet cash requirements for ongoing operations. The policy limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates, stating that no more than 35 percent of total investments should extend beyond 5 years.

NOTE 3 – INTERFUND TRANSFERS

The following transfers were made during the year in accordance with budget appropriations or as approved by City Council resolution to fund administrative overhead costs, fund debt service payments, or close funds:

Transfers Out	Transfers In						
	Governmental Funds			Enterprise Funds			
	General	Debt Service	Capital Projects	Sewer	Storm Water	Nonmajor	Total
Governmental funds							
General	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 130,000	\$ 130,000
Enterprise funds							
Water	–	70,000	314,936	5,756	25,548	–	416,240
Sewer	–	–	149,332	–	–	–	149,332
Storm Water	–	–	1,211,238	–	–	–	1,211,238
Nonmajor	3,500	–	–	–	–	–	3,500
Total	\$ 3,500	\$ 70,000	\$ 1,675,506	\$ 5,756	\$ 25,548	\$ 130,000	\$ 1,910,310

Generally, transfers are used to: (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

For the Statement of Activities, interfund transfers within the governmental activities or business-type activities are netted and eliminated to the extent possible.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

A. Changes in Capital Assets Used in Governmental Activities

	Beginning Balance	Additions	Deletions	Completed Construction/ Adjustments	Ending Balance
Capital assets, not depreciated					
Land	\$ 7,886,846	\$ 23,600	\$ –	\$ –	7,910,446
Land improvements	4,790,045	15,319	–	–	4,805,364
Construction in progress	12,075,912	7,385,314	–	(2,841,341)	16,619,885
Total capital assets, not depreciated	24,752,803	7,424,233	–	(2,841,341)	29,335,695
Capital assets, depreciated					
Land improvements	5,128,173	9,695	(57,731)	–	5,080,137
Buildings	18,455,360	–	–	–	18,455,360
Machinery and equipment	14,934,239	1,328,472	(549,455)	109,137	15,822,393
Infrastructure					
Other	209,037	–	–	–	209,037
Roads	65,049,592	–	(426,193)	1,336,118	65,959,517
Bridges	2,034,591	–	–	–	2,034,591
Parking lots	1,358,831	–	–	–	1,358,831
Total capital assets, depreciated	107,169,823	1,338,167	(1,033,379)	1,445,255	108,919,866
Less accumulated depreciation on					
Land improvements	2,162,605	227,906	(57,731)	–	2,332,780
Buildings	6,698,680	368,364	–	–	7,067,044
Machinery and equipment	7,797,393	1,184,335	(450,939)	–	8,530,789
Infrastructure					
Other	35,935	5,336	–	–	41,271
Roads	15,584,753	1,114,320	(172,516)	–	16,526,557
Bridges	734,160	50,865	–	–	785,025
Parking lots	324,796	30,346	–	–	355,142
Total accumulated depreciation	33,338,322	2,981,472	(681,186)	–	35,638,608
Total capital assets, depreciated	73,831,501	(1,643,305)	(352,193)	1,445,255	73,281,258
Net capital assets	\$ 98,584,304	\$ 5,780,928	\$ (352,193)	\$ (1,396,086)	\$ 102,616,953

NOTE 4 – CAPITAL ASSETS (CONTINUED)

B. Changes in Capital Assets Used in Business-Type Activities

	Beginning Balance	Additions	Deletions	Completed Construction/ Adjustments	Ending Balance
Capital assets, not depreciated					
Land	\$ 3,501,877	\$ 660,002	\$ –	\$ –	\$ 4,161,879
Construction in progress	755,094	2,792,610	–	(3,547,704)	–
Total capital assets, not depreciated	4,256,971	3,452,612	–	(3,547,704)	4,161,879
Capital assets, depreciated					
Buildings	12,110,980	340,776	–	–	12,451,756
Machinery and equipment	4,586,228	297,523	(85,956)	–	4,797,795
Infrastructure, mains and lines, and other improvements	146,923,101	15,314	–	4,943,790	151,882,205
Total capital assets, depreciated	163,620,309	653,613	(85,956)	4,943,790	169,131,756
Less accumulated depreciation on					
Buildings	4,684,727	277,323	–	–	4,962,050
Machinery and equipment	2,652,193	250,154	(42,468)	–	2,859,879
Infrastructure, mains and lines, and other improvements	60,145,428	2,256,747	–	–	62,402,175
Total accumulated depreciation	67,482,348	2,784,224	(42,468)	–	70,224,104
Total capital assets, depreciated	96,137,961	(2,130,611)	(43,488)	4,943,790	98,907,652
Net capital assets	\$ 100,394,932	\$ 1,322,001	\$ (43,488)	\$ 1,396,086	\$ 103,069,531

C. Depreciation Expense by Function

Depreciation expense was charged to the following functions:

Governmental activities	
General government	\$ 327,457
Public safety	505,358
Public works, which includes the depreciation of roads, bridges, and parking lots	1,666,773
Culture, education and recreation	481,884
Total depreciation expense – governmental activities	<u>\$ 2,981,472</u>
Business-type activities	
Water	\$ 911,017
Sewer	970,292
Storm water	839,555
Arena (nonmajor fund)	63,360
Total depreciation expense – business-type activities	<u>\$ 2,784,224</u>

NOTE 5 – LONG-TERM DEBT

A. Components of Long-Term Debt

	Original Issue	Interest Rate	Issue Date	Final Maturity Date	Balance – End of Year
Governmental activities					
General obligation bonds					
Port Authority TIF, Series 2008A	\$ 2,765,000	5.00–5.50%	2008	2024	\$ 910,000
Improvement Bonds, Series 2014A	\$ 2,400,000	0.35–2.40%	2014	2025	340,000
Fire Station Refunding Bonds, Series 2015B	\$ 1,345,000	1.50–3.00%	2015	2025	645,000
Port Authority TIF Refunding Bonds, Series 2015A	\$ 3,335,000	3.00%	2015	2032	3,285,000
Improvement Bonds, Series 2017A	\$ 1,055,000	3.00%	2017	2023	445,000
Improvement Bonds, Series 2018A	\$ 835,000	5.00%	2018	2024	535,000
Total general obligation bonds					6,160,000
Unamortized bond premium					139,250
Compensated absences					1,371,016
Capital lease obligations					1,380,029
Net pension liability – PERA					4,265,336
Total OPEB obligation					725,599
Total governmental activities					<u>\$ 14,041,230</u>
Business-type activities					
General obligation bonds					
Water Revenue Bonds, Series 2015A	\$ 1,525,000	1.50–3.00%	2015	2026	\$ 815,000
Unamortized bond premium					41,147
Compensated absences					222,012
Capital lease obligations					60,664
Net pension liability – PERA					817,875
Total OPEB obligation					129,959
Total business-type activities					<u>\$ 2,086,657</u>

B. Changes in Long-Term Debt

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities					
G.O. improvement bonds	\$ 1,775,000	\$ –	\$ 455,000	\$ 1,320,000	\$ 470,000
Capital improvement bonds	795,000	–	150,000	645,000	150,000
Port Authority tax increment bonds	4,495,000	–	300,000	4,195,000	315,000
Subtotal bonds payable	7,065,000	–	905,000	6,160,000	935,000
Unamortized bond premium	167,116	–	27,866	139,250	–
Compensated absences	1,304,980	692,426	626,390	1,371,016	658,088
Capital lease obligations	1,372,132	300,222	292,325	1,380,029	317,711
Net pension liability – PERA	6,060,881	6,725,408	8,520,953	4,265,336	–
Total OPEB obligation	670,131	94,180	38,712	725,599	–
Total governmental activities	16,640,240	7,812,236	10,411,246	14,041,230	1,910,799
Business-type activities					
G.O. utility revenue bonds	965,000	–	150,000	815,000	155,000
Unamortized bond premium	49,376	–	8,229	41,147	–
Compensated absences	224,712	105,162	107,862	222,012	106,566
Capital lease obligations	79,727	–	19,063	60,664	19,874
Net pension liability – PERA	1,127,664	789,246	1,099,035	817,875	–
Total OPEB obligation	88,313	48,580	6,934	129,959	–
Total business-type activities	2,534,792	942,988	1,391,123	2,086,657	281,440
Total government-wide	<u>\$ 19,175,032</u>	<u>\$ 8,755,224</u>	<u>\$ 11,802,369</u>	<u>\$ 16,127,887</u>	<u>\$ 2,192,239</u>

NOTE 5 – LONG-TERM DEBT (CONTINUED)**C. Minimum Bonded Debt Payments**

Debt service requirements to maturity are as follows:

Year Ending December 31,	General Obligation Debt			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2022	\$ 935,000	\$ 186,063	\$ 155,000	\$ 21,036
2023	980,000	147,445	160,000	16,705
2024	780,000	110,693	165,000	12,154
2025	625,000	84,605	165,000	7,451
2026	375,000	71,750	170,000	2,550
2027–2031	2,025,000	210,788	–	–
2032	440,000	6,600	–	–
Total	<u>\$ 6,160,000</u>	<u>\$ 817,944</u>	<u>\$ 815,000</u>	<u>\$ 59,896</u>

D. Capital Lease Obligations

Since 2018, the City has been acquiring capital assets through multiple lease/purchase agreements. Lease payments are due through November 2027, with interest rates ranging from zero to 3.13 percent. The gross amount of these assets under capital leases is \$2,526,503 and \$139,215, which are included in the machinery and equipment asset category of capital assets, less accumulated depreciation of \$749,607 and \$60,620 in governmental activities and business-type activities, respectively. A portion of these capital assets were not financed through lease arrangements, but rather paid by the City upon purchase. These amounts are \$645,401 in governmental activities and \$40,703 in business-type activities.

A corresponding liability is recorded in the government-wide statement of net position. The liability of the capital lease obligations that were capitalized at December 31, 2021 was \$1,380,029 in governmental activities and \$60,664 in the business-type activities (split between Water, Sewer, and Storm Water Funds). Principal and interest payments in fiscal year 2021 totaled \$366,744 in governmental activities and \$19,063 in business-type activities. The capital lease liability attributable to governmental activities will be liquidated by the Capital Projects Fund. The lease agreement contains certain provisions that in the event of default the lessor may demand and receive immediate position of the leased property, or recover all amounts owed by the City.

A schedule of future lease payments as of December 31, 2021, is as follows:

Year Ending December 31,	Capital Lease Obligations			
	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2022	\$ 317,711	\$ 41,526	\$ 19,874	\$ 1,411
2023	287,379	30,972	16,114	682
2024	267,947	22,897	14,233	317
2025	203,292	15,524	10,443	232
2026	155,261	9,724	–	–
2027	148,439	4,741	–	–
Total	<u>\$ 1,380,029</u>	<u>\$ 125,384</u>	<u>\$ 60,664</u>	<u>\$ 2,642</u>

NOTE 5 – LONG-TERM DEBT (CONTINUED)

E. Other Debt Information

The City provides its employees with various benefits, including compensated absences, pension benefits, and OPEB as further described elsewhere in these notes. The General, Water, Sewer, Storm Water, and Arena Funds will be used to liquidate these liabilities.

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The City believes it is in compliance with all significant limitations and restrictions, including federal arbitrage regulations.

The water utility has pledged future revenues, net of specified operating expenses, to repay revenue bonds issued in 2015. Proceeds from the bonds provided financing for utility improvements. The bonds are payable solely from water revenues and are payable through 2026. Annual principal and interest payments on the bonds are expected to require 6 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$874,896. Principal and interest paid on these bonds for the current year and the gross customer charges for services were \$175,043 and \$2,884,735, respectively.

The City has approved the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the City. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. At year-end, the aggregate principal amount for the three issues outstanding could not be determined; however, their original issue amounts totaled \$8,294,720.

NOTE 6 – NET POSITION/FUND BALANCES

A. Net Investment in Capital Assets

The government-wide statement of net position at December 31, 2021 includes the City's net investment in capital assets calculated as follows:

	Governmental Activities	Business-Type Activities	Total
Net investment in capital assets			
Capital assets			
Nondepreciable	\$ 29,335,695	\$ 4,161,879	\$ 33,497,574
Depreciable, net of accumulated depreciation	73,281,258	98,907,652	172,188,910
Less capital-related long-term debt outstanding	(7,679,279)	(916,811)	(8,596,090)
Less capital-related accounts, contracts, and retainage payables	(1,046,834)	—	(1,046,834)
Total net investment in capital assets	<u>\$ 93,890,840</u>	<u>\$ 102,152,720</u>	<u>\$ 196,043,560</u>

NOTE 6 – NET POSITION/FUND BALANCES (CONTINUED)

B. Governmental Fund Balance Classifications

Governmental fund balances reported on the fund financial statements at December 31, 2021 include the following:

	General	Debt Service	Capital Projects	Port Authority TIF	American Rescue Plan Act	Nonmajor	Total
Nonspendable							
Prepaid items	\$ –	\$ –	\$ –	\$ –	\$ –	\$ 2,267	\$ 2,267
Restricted							
Debt service	–	1,908,232	–	–	–	–	1,908,232
Port Authority TIF	–	–	–	2,647,011	–	–	2,647,011
PEG fees	–	–	–	–	–	111,344	111,344
ARPA projects	–	–	–	–	201	–	201
Total restricted	–	1,908,232	–	2,647,011	201	111,344	4,666,788
Committed							
Fire safety education	–	–	–	–	–	3,729	3,729
GIS	–	–	–	–	–	114,140	114,140
Port Authority, general	–	–	–	–	–	516,658	516,658
Total committed	–	–	–	–	–	634,527	634,527
Assigned							
Compensated absences	1,365,853	–	–	–	–	–	1,365,853
Comp plan	1,312	–	–	–	–	–	1,312
Building maintenance	509,907	–	–	–	–	–	509,907
Park maintenance	753,396	–	–	–	–	–	753,396
Parking lot maintenance	459,000	–	–	–	–	–	459,000
Street chemicals	39,021	–	–	–	–	–	39,021
Landscaping projects	6,398	–	–	–	–	–	6,398
Election equipment	39,934	–	–	–	–	–	39,934
Economic development	50,000	–	–	–	–	–	50,000
Various projects/equipment	350,220	–	13,196,192	–	–	–	13,546,412
Building CIP	–	–	2,268,925	–	–	–	2,268,925
Street CIP	–	–	428,741	–	–	–	428,741
Equipment CIP	–	–	286,997	–	–	–	286,997
Total assigned	3,575,041	–	16,180,855	–	–	–	19,755,896
Unassigned	9,129,028	–	–	–	–	–	9,129,028
Total	\$12,704,069	\$ 1,908,232	\$16,180,855	\$ 2,647,011	\$ 201	\$ 748,138	\$34,188,506

NOTE 7 – DEFINED BENEFIT PENSION PLANS

Employees of the City participate in three defined benefit pension plans. Two of the plans are state-wide, cost-sharing, multiple-employer defined benefit pension plans administered by the PERA of Minnesota: the General Employees Retirement Fund (GERF) and the Public Employees Police and Fire Fund (PEPFF). The third is a single-employer defined benefit pension plan administered through the Rosemount Fire Department Relief Association (the Association). The details of the City's participation in each of these plans are presented later in these notes. The following table summarizes the impact of these plans on the City's government-wide financial statements:

	State-Wide PERA Pension Plans			Rosemount Fire Department Relief Association	Total All Plans
	GERF	PEPFF	Total		
Net pension asset	\$ –	\$ –	\$ –	\$ 2,346,400	\$ 2,346,400
Deferred outflows of resources	\$ 2,500,543	\$ 3,569,677	\$ 6,070,220	\$ 109,868	\$ 6,180,088
Net pension liability	\$ 3,275,434	\$ 1,807,777	\$ 5,083,211	\$ –	\$ 5,083,211
Deferred inflows of resources	\$ 3,014,312	\$ 4,431,278	\$ 7,445,590	\$ 778,065	\$ 8,223,655
Pension expense	\$ 236,542	\$ (37,714)	\$ 198,828	\$ 14,219	\$ 213,047

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE

A. Plan Descriptions

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

1. General Employees Retirement Fund (GERF)

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

2. Public Employees Police and Fire Fund (PEPFF)

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

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

B. Benefits Provided

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

1. GERS Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for the PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated Plan members is 1.2 percent for each of the first 10 years of service, and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7 percent for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90, and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at age 66.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is equal to 50.0 percent of the cost of living adjustment (COLA) announced by the Social Security Administration, with a minimum increase of at least 1.0 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase, will receive the full increase. Recipients receiving the annuity or benefit for at least one month, but less than a full year as of the June 30 before the effective date of the increase, will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. PEPFF Benefits

Benefits for the PEPFF members first hired after June 30, 2010 but before July 1, 2014, vest on a prorated basis from 50.0 percent after five years, up to 100.0 percent after 10 years of credited service. Benefits for the PEPFF members first hired after June 30, 2014 vest on a prorated basis from 50.0 percent after 10 years, up to 100.0 percent after 20 years of credited service. The annuity accrual rate is 3.0 percent of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. The post-retirement increase is fixed at 1.0 percent. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase, will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months, but less than 36 months as of the June 30 before the effective date of the increase, will receive a reduced prorated increase.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

C. Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the State Legislature.

1. GERF Contributions

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2021, and the City was required to contribute 7.50 percent for Coordinated Plan members. The City's contributions to the GERF for the year ended December 31, 2021, were \$410,766. The City's contributions were equal to the required contributions as set by state statutes.

2. PEPFF Contributions

Police and Fire Plan members were required to contribute 11.80 percent of their annual covered salary in fiscal year 2021, and the City was required to contribute 17.70 percent for Police and Fire Plan members. The City's contributions to the PEPFF for the year ended December 31, 2021, were \$509,584. The City's contributions were equal to the required contributions as set by state statutes.

D. Pension Costs

1. GERF Pension Costs

At December 31, 2021, the City reported a liability of \$3,275,434 for its proportionate share of the GERF's net pension liability. The City's net pension liability reflected a reduction, due to the state of Minnesota's contribution of \$16.0 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the City totaled \$100,098. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of the PERA's participating employers. The City's proportionate share was 0.0767 percent at the end of the measurement period and 0.0725 percent for the beginning of the period.

The amount recognized by the City as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the City were as follows:

City's proportionate share of the net pension liability	\$ 3,275,434
State's proportionate share of the net pension liability associated with the City	\$ 100,098

For the year ended December 31, 2021, the City recognized pension expense of \$228,476 for its proportionate share of the GERF's pension expense. In addition, the City recognized an additional \$8,066 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$16.0 million to the GERF.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

At December 31, 2021, the City reported its proportionate share of the GERS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 18,392	\$ 99,602
Changes in actuarial assumptions	1,999,912	67,766
Net collective difference between projected and actual investment earnings	—	2,846,944
Changes in proportion	273,231	—
Contributions paid to the PERA subsequent to the measurement date	209,008	—
Total	<u>\$ 2,500,543</u>	<u>\$ 3,014,312</u>

A total of \$209,008 reported as deferred outflows of resources related to pensions resulting from city contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	\$ (22,362)
2023	\$ 41,937
2024	\$ 31,355
2025	\$ (773,707)

2. PEPFF Pension Costs

At December 31, 2021, the City reported a liability of \$1,807,777 for its proportionate share of the PEPFF's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by the PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of the PERA's participating employers. The City's proportionate share was 0.2342 percent at the end of the measurement period and 0.2156 percent for the beginning of the period.

The state of Minnesota contributed \$18.0 million to the PEPFF in the plan fiscal year ended June 30, 2021. The contribution consisted of \$9.0 million in direct state aid that does meet the definition of a special funding situation and \$9.0 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9.0 million direct state aid was paid on October 1, 2020. Thereafter, by October 1 of each year, the state will pay \$9.0 million to the PEPFF until full funding is reached or July 1, 2048, whichever is earlier. The \$9.0 million in supplemental state aid will continue until the fund is 90.0 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90.0 percent funded, whichever occurs later. Strong asset returns for the fiscal year ended 2021 will accelerate the phasing out of these state contributions, although we do not anticipate them to be phased out during the fiscal year ending 2022.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

The state of Minnesota is included as a nonemployer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9.0 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the state of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2021, the City recognized negative pension expense of (\$52,519) for its proportionate share of the Police and Fire Plan's pension expense. The City recognized \$14,805 as grant revenue for its proportionate share of the state of Minnesota's pension expense for the contribution of \$9.0 million to the PEPFF.

The amount recognized by the City as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the City were as follows:

City's proportionate share of the net pension liability	\$ 1,807,777
State's proportionate share of the net pension liability associated with the City	\$ 81,296

The state of Minnesota is not included as a nonemployer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9.0 million in fire state aid. The City also recognized \$21,078 for the year ended December 31, 2021 as revenue and an offsetting reduction of net pension liability for its proportionate share of the state of Minnesota's on-behalf contributions to the PEPFF.

At December 31, 2021, the City reported its proportionate share of the PEPFF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 339,816	\$ –
Changes in actuarial assumptions	2,656,957	875,053
Net collective difference between projected and actual investment earnings	–	3,479,187
Changes in proportion	302,865	77,038
Contributions paid to the PERA subsequent to the measurement date	270,039	–
Total	<u>\$ 3,569,677</u>	<u>\$ 4,431,278</u>

A total of \$270,039 reported as deferred outflows of resources related to pensions resulting from city contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	\$ (1,050,087)
2023	\$ (170,321)
2024	\$ (199,611)
2025	\$ (334,141)
2026	\$ 622,520

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

E. Long-Term Expected Return on Investments

The Minnesota State Board of Investment, which manages the investments of the PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best-estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	35.50 %	5.10 %
International equity	16.50	5.30 %
Fixed income	25.00	0.75 %
Private markets	25.00	5.90 %
Total	100.00 %	

F. Actuarial Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.50 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.50 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees Plan and 2.25 percent for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan. The Police and Fire Plan benefit increase is fixed at 1.00 percent per year and that increase was used in the valuation.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.00 percent after 29 years of service, and 6.00 percent per year thereafter. In the Police and Fire Plan, salary growth assumptions range from 11.75 percent after one year of service to 3.00 percent after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit the PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation. The most recent four-year experience study for the Police and Fire Plan was completed in 2020, adopted by the Board, and became effective with the July 1, 2021 actuarial valuation.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

The following changes in actuarial assumptions occurred in 2021:

1. GERF

CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2. PEPFF

CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The inflation assumption was changed from 2.50 percent to 2.25 percent.
- The payroll growth assumption was changed from 3.25 percent to 3.00 percent.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25–44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60.00 percent to 70.00 percent. Minor changes to form of payment assumptions were applied.

G. Discount Rate

The discount rate used to measure the total pension liability in 2021 was 6.50 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the GERF and the PEPFF were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATE-WIDE (CONTINUED)

H. Pension Liability Sensitivity

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

	1% Decrease in Discount Rate 5.50%	Discount Rate 6.50%	1% Increase in Discount Rate 7.50%
City's proportionate share of the GERF net pension liability	\$ 6,680,213	\$ 3,275,434	\$ 481,605
City's proportionate share of the PEPFF net pension liability	\$ 5,739,382	\$ 1,807,777	\$ (1,415,168)

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the internet at www.mnpera.org.

NOTE 9 – DEFINED BENEFIT PENSION PLAN – FIRE RELIEF ASSOCIATION

A. Plan Description

All members of the Rosemount Fire Department (the Department) are covered by a defined benefit plan administered by the Association. As of December 31, 2020, the plan covered 42 active firefighters and 3 vested terminated firefighters whose pension benefits are deferred. The plan is a single-employer retirement plan and is established and administered in accordance with Minnesota Statutes, Chapter 69.

The Association maintains a separate Special Fund to accumulate assets to fund the retirement benefits earned by the Department's membership. Funding for the Association is derived from an insurance premium tax in accordance with the Volunteer Firefighter's Relief Association Financing Guidelines Act of 1971 (Chapter 261 as amended by Chapter 509 of Minnesota Statutes 1980). Funds are also derived from investment income and city contributions.

B. Benefits Provided

Individuals with at least 20 years of service who have reached age 50 are entitled to a lump sum payment of \$7,800 per year of service plus a supplemental benefit of 10 percent of the regular lump sum distributions, but not more than \$1,000. In the event an otherwise qualified member has less than 20 years of service, the member is eligible for a pension payment of 60 percent after 10 years of service, increasing 4 percent for each year of service after 10 years to a maximum of 100 percent. Members retiring before 50 do not receive distributions until age 50, but interest at 5 percent per year is added to their retirement benefit until paid.

**NOTE 9 – DEFINED BENEFIT PENSION PLAN – FIRE RELIEF ASSOCIATION
(CONTINUED)**

C. Contributions

Minnesota Statutes, Chapters 424 and 424A authorize pension benefits for volunteer fire relief associations. The plan is funded by fire state aid, investment earnings, and, if necessary, employer contributions as specified in Minnesota Statutes and voluntary city contributions (if applicable). The firefighters have no obligation to contribute to the plan. Nonemployer pension contributions include state aid from the state of Minnesota and municipal contributions from the City. On-behalf of state aid payments from the state of Minnesota are received initially by the City and subsequently remitted to the Association. These on-behalf of state aid payments, in addition to the City's municipal contribution payments to the Association plan, are recognized as revenues and expenditures in the City's General Fund during the period received.

The state of Minnesota contributed \$172,246 in fire state aid to the plan on behalf of the Department for the year ended December 31, 2021, which was recorded as revenue. Required employer contributions are calculated annually based on statutory provisions. The City's statutorily-required contributions to the plan for the year ended December 31, 2021 were \$0; however, the City made a voluntary contribution of \$30,000 to the plan.

D. Pension Costs

At December 31, 2021, the City reported a net pension liability (asset) of (\$2,346,400) for the plan. The net pension liability (asset) was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability (asset) in accordance with GASB Statement No. 68 was determined by applying an actuarial formula to specific census data certified by the Department as of December 31, 2020.

The following table presents the changes in net pension liability (asset) during the year:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a-b)
Beginning balance	\$ 2,836,541	\$ 4,700,686	\$ (1,864,145)
Changes for the year			
Service cost	145,421	—	145,421
Interest	161,410	—	161,410
Differences between expected and actual experience	(155,156)	—	(155,156)
Changes of assumptions	15,242	—	15,242
Changes of benefit terms	134,027	—	134,027
Contributions (state and local)	—	194,799	(194,799)
Net investment income	—	597,195	(597,195)
Benefit payments	(349,664)	(349,664)	—
Administrative costs	—	(8,795)	8,795
Total net changes	<u>(48,720)</u>	<u>433,535</u>	<u>(482,255)</u>
Ending balance	<u>\$ 2,787,821</u>	<u>\$ 5,134,221</u>	<u>\$ (2,346,400)</u>

For the year ended December 31, 2021, the City recognized pension expense of \$14,219.

**NOTE 9 – DEFINED BENEFIT PENSION PLAN – FIRE RELIEF ASSOCIATION
(CONTINUED)**

At December 31, 2021, the City reported deferred inflows of resources and deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ –	\$ 279,819
Changes in actuarial assumptions	79,868	40,852
Net collective difference between projected and actual investment earnings	–	457,394
Contributions paid subsequent to the measurement date	<u>30,000</u>	<u>–</u>
Total	<u>\$ 109,868</u>	<u>\$ 778,065</u>

Deferred outflows of resources totaling \$30,000 related to pensions resulting from city contributions to the plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to the plan will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	\$ (164,740)
2023	\$ (112,792)
2024	\$ (195,102)
2025	\$ (97,432)
2026	\$ (31,228)
Thereafter	\$ (96,903)

E. Actuarial Assumptions

The total pension liability at December 31, 2020 was determined using the entry-age normal actuarial cost method and the following actuarial assumptions:

20-year municipal bond yield	2.00%
Long-term expected rate of return	5.75%
Discount rate	5.75%
Inflation rate	2.25%

Mortality rates were based on the July 1, 2020 PERA Police and Fire Plan actuarial valuation as described below:

- **Healthy Pre-Retirement** – RP-2014 Employee Generational Mortality Table projected with Mortality Improvement Scale MP-2019 from a base year of 2006.
- **Healthy Post-Retirement** – RP-2014 Annuitant Generational Mortality Table projected with Mortality Improvement Scale MP-2019 from a base year of 2006. Male rates are adjusted by a factor of 0.96.
- **Disabled** – RP-2014 Annuitant Generational Mortality Table projected with Mortality Improvement Scale MP-2019 from a base year of 2006. Male rates are adjusted by a factor of 0.96.

**NOTE 9 – DEFINED BENEFIT PENSION PLAN – FIRE RELIEF ASSOCIATION
(CONTINUED)**

Assumption changes since the prior valuation included the following:

- The mortality assumptions were updated from the rates used in the July 1, 2018 Minnesota PERA Police and Fire Plan actuarial valuation to the rates used in the July 1, 2020 Minnesota PERA Police and Fire Plan actuarial valuation.
- The inflation assumption decreased from 2.50 percent to 2.25 percent.

Plan changes since the prior valuation included a benefit increase from \$7,400 to \$7,800 per year.

The 5.75 percent long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using the plan's target investment allocation, along with long-term return expectations by asset class. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

The target allocation and best-estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Measurement Date Allocation	Long-Term Expected Real Rate of Return	Long-Term Expected Nominal Rate of Return
Domestic equity	63.90 %	4.90 %	7.15 %
International equity	1.59	5.32 %	7.57 %
Fixed income	18.68	1.40 %	3.65 %
Cash and equivalents	15.83	0.90 %	3.15 %
Total	100.00 %		5.75 %

F. Discount Rate

The discount rate used to measure the total pension liability was 5.75 percent. The projection of cash flows used to determine the discount rate assumed that contributions to the plan will be made as specified in state statutes. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Pension Liability (Asset) Sensitivity

The following presents the City's net pension liability (asset) for the plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate 1 percent lower or 1 percent higher than the current discount rate:

	1% Decrease in Discount Rate (4.75%)	Current Discount Rate (5.75%)	1% Increase in Discount Rate (6.75%)
Net pension liability (asset)	\$ (2,265,426)	\$ (2,346,400)	\$ (2,424,754)

NOTE 9 – DEFINED BENEFIT PENSION PLAN – FIRE RELIEF ASSOCIATION (CONTINUED)

H. Pension Plan Fiduciary Net Position

The Association issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the City of Rosemount, 2875 145th Street West, Rosemount, Minnesota 55068-4997, or by calling 651 423 4411.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The City provides post-employment insurance benefits to certain eligible employees through its OPEB Plan, a single-employer defined benefit plan administered by the City. All post-employment benefits are based on contractual agreements with employee groups. Eligibility for these benefits is based on years of service and/or minimum age requirements. These contractual agreements do not include any specific contribution or funding requirements. The Plan does not issue a publicly available financial report. No plan assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. Benefits Provided

All retirees of the City have the option under state law to continue their medical insurance coverage through the City from the time of retirement until the employee reaches the age of eligibility for Medicare. For members of all employee groups, the retiree must pay the full premium to continue coverage for medical and dental insurance.

The City is legally required to include any retirees for whom it provides health insurance coverage in the same insurance pool as its active employees until the retiree reaches Medicare eligibility, whether the premiums are paid by the City or the retiree. Consequently, participating retirees are considered to receive a secondary benefit known as an “implicit rate subsidy.” This benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with the City’s younger and statistically healthier active employees.

For police officers or firefighters disabled in the line-of-duty, Minnesota Statutes require the City to continue payment of the employer’s contribution toward health coverage for the police officer or firefighter and their spouse, if the spouse was covered at the time of disability, until age 65.

C. Contributions

The required contribution is based on projected pay-as-you-go financing requirements, with additional amounts to prefund benefits as determined periodically by the City. The City’s current year required pay-as-you-go contributions to finance the benefits described in the previous section totaled \$58,520.

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

D. Membership

Membership in the plan consisted of the following as of the latest actuarial valuation:

Active employees electing coverage	65
Active employees waiving coverage	22
Retirees electing coverage	<u>2</u>
Total	<u><u>89</u></u>

E. Total OPEB Liability of the City

The City's total OPEB liability of \$855,558 was measured as of December 31, 2020, and was determined in accordance with the Alternative Measurement Method, prescribed by GASB 75 for employers with under 100 plan participants, as of that date, in place of an actuarial valuation.

F. Actuarial Methods and Assumptions

The total OPEB liability in the December 31, 2019 valuation was determined using the following valuation assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.00%
20-year municipal bond yield	2.00%
Inflation rate	2.50%
Healthcare trend rate	6.20% initially, gradually decreasing over several decades to an ultimate rate of 4.00% in 2075 and later years

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-year municipal bond yield rate of 2.00 percent, which was set by considering published rate information for 20-year high quality, tax-exempt, general obligation municipal bonds as of the measurement date. The City discount rate used in the prior measurement date was 2.75 percent.

Mortality rates were based on the RP-2014 Mortality Table, with projected mortality improvements using projection Scale MP-2018 and other adjustments.

G. Changes in the Total OPEB Liability

	Total OPEB Liability
Beginning balance	\$ 758,444
Changes for the year	
Service cost	67,181
Interest	22,077
Changes in assumptions	53,502
Benefit payments	<u>(45,646)</u>
Total net changes	<u>97,114</u>
Ending balance	<u><u>\$ 855,558</u></u>

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Assumption changes since the prior measurement date include the following:

- The discount rate was changed from 2.75 percent to 2.00 percent based on updated 20-year municipal bond rates.

H. Total OPEB Liability Sensitivity to Discount and Healthcare Cost Trend Rate Changes

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
OPEB discount rate	1.00%	2.00%	3.00%
Total OPEB liability	\$ 932,806	\$ 855,558	\$ 785,034

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

	<u>1% Decrease in Healthcare Cost Trend Rate</u>	<u>Current Healthcare Cost Trend Rate</u>	<u>1% Increase in Healthcare Cost Trend Rate</u>
OPEB healthcare cost trend rate	5.00%, decreasing to 3.00% over several decades	6.00%, decreasing to 4.00% over several decades	7.00%, decreasing to 5.00% over several decades
Total OPEB liability	\$ 749,328	\$ 855,558	\$ 983,069

I. OPEB Expense and Related Deferred Outflows of Resources and Deferred Inflows of Resources

For the current year, the City recognized OPEB expense of \$142,760. As of year-end, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions paid subsequent to the measurement date	\$ 58,520	\$ —

Deferred outflows of resources reported \$58,520 related to OPEB resulting from city contributions subsequent to the measurement date that will be recognized as a reduction of the total OPEB liability in the year ending December 31, 2022.

NOTE 11 – TAX INCREMENT PAY-AS-YOU-GO FINANCING REVENUE NOTES

In 2007, the City, through the Port Authority TIF (the Authority) which was established under Minnesota Statutes Chapter 469.0813, entered into an agreement with 146th Street Partners, Limited Partnership (Developer) in the form of a tax incremental revenue note to stimulate economic development. The amount of the obligation is \$1,500,000, and is payable to the developer solely from available tax increments collected from a specific portion of the development. Payments are scheduled through the year 2032, and carry an interest rate of 4.96 percent. The agreement is authorized through the Contract for Private Redevelopment between the Authority and Developer. The Developer pays property taxes as they become due, and since meeting the criteria established in the development agreement, is entitled to incentive payments that directly correlate to the taxes paid. The incentive is based on the repayment schedule in the tax incremental revenue note but only to the extent of available tax increment, defined as 90.00 percent of the tax increment that is received by the Authority in the six-month period immediate before each payment date. The obligation does not constitute a charge upon any funds of the City. In the event that future tax increments are not sufficient to pay off the obligation, the obligation terminates with no further liability to the City. Since the amount of future payments is contingent on the collection of future TIF increments, the obligation is not reported as a liability in the accompanying financial statements. Incentive payments for the year ended December 31, 2021 were \$119,843.

In 2020, the City, through the Port Authority TIF (the Authority) which was established under Minnesota Statutes Chapter 469.0813, entered into an agreement with the Morrison Project, LLC (Developer) in the form of a tax incremental revenue note to stimulate economic development. The amount of the obligation is \$3,400,000, and is payable to the developer solely from available tax increments collected from a specific portion of the development. Payments are scheduled through the year 2049, and carry an interest rate of 4.35 percent. In addition, the Authority agreed to pay the Developer \$600,000, with no obligation to repay, for the acquisition of the property to be developed. The agreement is authorized through the Contract for Private Redevelopment between the Authority and Developer. The Developer pays property taxes as they become due, and since meeting the criteria established in the development agreement, is entitled to incentive payments that directly correlate to the taxes paid. The incentive is based on the repayment schedule in the tax incremental revenue note but only to the extent of available tax increment, defined as 95.00 percent of the tax increment that is received by the Authority in the six-month period immediate before each payment date. The obligation does not constitute a charge upon any funds of the City. In the event that future tax increments are not sufficient to pay off the obligation, the obligation terminates with no further liability to the City. Since the amount of future payments is contingent on the collection of future TIF increments, the obligation is not reported as a liability in the accompanying financial statements. No incentive payments for the year ended December 31, 2021 were required.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Federal and State Funding

Amounts recorded or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of claims which may be disallowed by the grantor agencies cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

B. Legal Claims

The City has the usual and customary type of miscellaneous legal claims pending at year-end. Although the outcome of these lawsuits is not presently determinable, the City's management believes that the City will not incur any material monetary loss resulting from these claims. No loss has been recorded on the City's financial statements relating to these claims.

NOTE 12 – COMMITMENTS AND CONTINGENCIES (CONTINUED)

C. Tax Increment Districts

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

D. Construction Contracts

The City has active construction projects as of December 31, 2021. Work that has been completed on these projects, but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures. The remaining amount of commitments on signed contracts that were not yet complete as of year-end totaled \$910,755.

E. Purchase Power Commitment – Solar Gardens

During 2017 and 2018, the City entered into several subscription agreements with community solar garden operators to purchase the right to receive bill credits associated with energy production of the solar community garden projects. The solar capacity and energy will be produced at installations to be constructed and interconnected with the distribution facilities of Northern States Power Company d/b/a Xcel Energy. Once the solar project is operating, the City will receive bill credits against its monthly retail electrical bill from Xcel Energy. The term of the agreement is set to match the term of the power purchase agreement between Xcel Energy and each solar garden operator of 25 years from the date of commercial operations. Commercial operations commenced in 2019 for a majority of the projects.

NOTE 13 – SUBSEQUENT EVENTS

A. New Accounting Standards

A new standard has been issued by the GASB that will result in significant changes in the reporting of leases once it becomes effective for governmental entities. This standard will be adopted by the City beginning in 2022, and will require the restatement of certain balances reported as of December 31, 2021. The effects of this change have not yet been determined and are not reflected in these financial statements.

B. COVID-19 Pandemic

The COVID-19 pandemic has had significant financial and operational impacts on the City for the last two fiscal years. Any potential impact it may have on the City's future operations and financial condition cannot be determined at this time and has not been reflected in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ROSEMOUNT

PERA – General Employees Retirement Fund
Schedule of City's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended December 31, 2021

City Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	City's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the City's Share of the State of Minnesota's Share of the Net Pension Liability	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2015	06/30/2015	0.0645%	\$ 3,342,725	\$ –	\$ 3,342,725	\$ 3,896,543	85.79%	78.20%
12/31/2016	06/30/2016	0.0653%	\$ 5,302,014	\$ 69,191	\$ 5,371,205	\$ 4,004,601	132.40%	68.90%
12/31/2017	06/30/2017	0.0651%	\$ 4,155,941	\$ 52,248	\$ 4,208,189	\$ 4,192,648	99.12%	75.90%
12/31/2018	06/30/2018	0.0688%	\$ 3,816,742	\$ 125,096	\$ 3,941,838	\$ 4,622,170	82.57%	79.50%
12/31/2019	06/30/2019	0.0701%	\$ 3,875,672	\$ 120,495	\$ 3,996,167	\$ 4,937,666	78.49%	80.20%
12/31/2020	06/30/2020	0.0725%	\$ 4,346,706	\$ 133,973	\$ 4,480,679	\$ 5,170,027	84.08%	79.10%
12/31/2021	06/30/2021	0.0767%	\$ 3,275,434	\$ 100,098	\$ 3,375,532	\$ 5,522,894	59.31%	87.00%

PERA – General Employees Retirement Fund
Schedule of City Contributions
Year Ended December 31, 2021

City Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2015	\$ 292,241	\$ 292,241	\$ –	\$ 3,896,543	7.50%
12/31/2016	\$ 308,184	\$ 308,184	\$ –	\$ 4,109,750	7.50%
12/31/2017	\$ 331,224	\$ 331,224	\$ –	\$ 4,417,884	7.50%
12/31/2018	\$ 356,724	\$ 356,724	\$ –	\$ 4,756,318	7.50%
12/31/2019	\$ 397,839	\$ 397,839	\$ –	\$ 5,303,999	7.50%
12/31/2020	\$ 392,643	\$ 392,643	\$ –	\$ 5,235,241	7.50%
12/31/2021	\$ 410,766	\$ 410,766	\$ –	\$ 5,476,877	7.50%

Note: The City implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2015 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

CITY OF ROSEMOUNT

PERA – Public Employees Police and Fire Fund
Schedule of City's and Nonemployer Proportionate Share of Net Pension Liability
Year Ended December 31, 2021

City Fiscal Year-End Date	PERA Fiscal Year-End Date (Measurement Date)	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	City's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the City's Share of the State of Minnesota's Share of the Net Pension Liability	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2015	06/30/2015	0.2130%	\$ 2,420,178	\$ –	\$ 2,420,178	\$ 1,984,803	121.94%	86.60%
12/31/2016	06/30/2016	0.2060%	\$ 8,267,138	\$ –	\$ 8,267,138	\$ 1,895,019	436.26%	63.90%
12/31/2017	06/30/2017	0.2050%	\$ 2,767,744	\$ –	\$ 2,767,744	\$ 2,107,072	131.35%	85.40%
12/31/2018	06/30/2018	0.2179%	\$ 2,322,590	\$ –	\$ 2,322,590	\$ 2,297,620	101.09%	88.80%
12/31/2019	06/30/2019	0.2255%	\$ 2,400,675	\$ –	\$ 2,400,675	\$ 2,381,224	100.82%	89.30%
12/31/2020	06/30/2020	0.2156%	\$ 2,841,839	\$ 66,955	\$ 2,908,794	\$ 2,436,061	116.66%	87.20%
12/31/2021	06/30/2021	0.2342%	\$ 1,807,777	\$ 81,296	\$ 1,889,073	\$ 2,769,791	65.27%	93.70%

PERA – Public Employees Police and Fire Fund
Schedule of City Contributions
Year Ended December 31, 2020

City Fiscal Year-End Date	Statutorily Required Contributions	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2015	\$ 321,538	\$ 321,538	\$ –	\$ 1,984,803	16.20%
12/31/2016	\$ 326,037	\$ 326,037	\$ –	\$ 2,012,572	16.20%
12/31/2017	\$ 356,264	\$ 356,264	\$ –	\$ 2,199,164	16.20%
12/31/2018	\$ 384,894	\$ 384,894	\$ –	\$ 2,375,890	16.20%
12/31/2019	\$ 418,417	\$ 418,417	\$ –	\$ 2,468,538	16.95%
12/31/2020	\$ 446,860	\$ 446,860	\$ –	\$ 2,524,631	17.70%
12/31/2021	\$ 509,584	\$ 509,584	\$ –	\$ 2,880,373	17.69%

Note: The City implemented GASB Statement No. 68 in fiscal 2015 (using a June 30, 2015 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

CITY OF ROSEMOUNT

Rosemount Fire Department Relief Association
Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios
Year Ended December 31, 2021

City fiscal year-end date Measurement date	December 31,						
	2015 2014	2016 2015	2017 2016	2018 2017	2019 2018	2020 2019	2021 2020
Total pension liability							
Service cost	\$ 113,354	\$ 116,471	\$ 133,433	\$ 136,040	\$ 141,612	\$ 135,927	\$ 145,421
Interest	125,956	137,850	148,293	167,555	164,841	158,132	161,410
Differences between expected and actual experience	—	—	(76,515)	—	(133,406)	—	(155,156)
Changes of assumptions	—	32,190	(68,607)	—	57,836	16,431	15,242
Changes of benefits terms	—	22,230	52,512	24,100	62,194	35,343	134,027
Benefit payments	—	(88,394)	—	(576,871)	(170,088)	(17,800)	(349,664)
Net change in total pension liability	239,310	220,347	189,116	(249,176)	122,989	328,033	(48,720)
Total pension liability							
Beginning of year	1,985,922	2,225,232	2,445,579	2,634,695	2,385,519	2,508,508	2,836,541
End of year	<u>\$ 2,225,232</u>	<u>\$ 2,445,579</u>	<u>\$ 2,634,695</u>	<u>\$ 2,385,519</u>	<u>\$ 2,508,508</u>	<u>\$ 2,836,541</u>	<u>\$ 2,787,821</u>
Plan fiduciary net position							
Contributions (state and local)	\$ 296,595	\$ 244,269	\$ 171,178	\$ 170,267	\$ 180,579	\$ 180,583	\$ 194,799
Net investment income	186,351	(44,297)	271,652	502,429	(147,171)	725,014	597,195
Benefit payments	—	(88,394)	—	(576,871)	(170,088)	(17,800)	(349,664)
Administrative costs	(8,300)	(13,285)	(8,570)	(8,500)	(8,805)	(10,280)	(8,795)
Net change in plan fiduciary net position	474,646	98,293	434,260	87,325	(145,485)	877,517	433,535
Plan fiduciary net position							
Beginning of year	2,874,130	3,348,776	3,447,069	3,881,329	3,968,654	3,823,169	4,700,686
End of year	<u>\$ 3,348,776</u>	<u>\$ 3,447,069</u>	<u>\$ 3,881,329</u>	<u>\$ 3,968,654</u>	<u>\$ 3,823,169</u>	<u>\$ 4,700,686</u>	<u>\$ 5,134,221</u>
Net pension liability (asset) – ending	<u><u>\$ (1,123,544)</u></u>	<u><u>\$ (1,001,490)</u></u>	<u><u>\$ (1,246,634)</u></u>	<u><u>\$ (1,583,135)</u></u>	<u><u>\$ (1,314,661)</u></u>	<u><u>\$ (1,864,145)</u></u>	<u><u>\$ (2,346,400)</u></u>
Plan fiduciary net position as a percentage of the total pension liability	<u>150.49%</u>	<u>140.95%</u>	<u>147.32%</u>	<u>166.36%</u>	<u>152.41%</u>	<u>165.72%</u>	<u>184.17%</u>

Note: The City implemented GASB Statement No. 68 in fiscal 2015 (using a December 31, 2014 measurement date). This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

CITY OF ROSEMOUNT

Rosemount Fire Department Relief Association
Schedule of City Contributions
Year Ended December 31, 2021

City Fiscal Year-End Date	City Contributions			Non-Employer Contribution	
	Statutorily Determined Contributions	Actual Contributions	Contribution Excess	State 2% Fire Aid	
12/31/2015	\$ —	\$ 109,100	\$ 109,100	\$ 135,169	
12/31/2016	\$ —	\$ 30,000	\$ 30,000	\$ 141,178	
12/31/2017	\$ —	\$ 30,000	\$ 30,000	\$ 140,267	
12/31/2018	\$ —	\$ 30,000	\$ 30,000	\$ 150,579	
12/31/2019	\$ —	\$ 30,000	\$ 30,000	\$ 150,583	
12/31/2020	\$ —	\$ 30,000	\$ 30,000	\$ 164,799	
12/31/2021	\$ —	\$ 30,000	\$ 30,000	\$ 172,246	

Note: The City implemented GASB Statement No. 68 in fiscal 2015. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

CITY OF ROSEMOUNT

Other Post-Employment Benefits Plan
Schedule of Changes in the City's Total
OPEB Liability and Related Ratios
Year Ended December 31, 2021

City fiscal year-end date Measurement date	Fiscal Year			
	2018 2017	2019 2018	2020 2019	2021 2020
Total OPEB liability				
Service cost	\$ 59,324	\$ 68,385	\$ 67,726	\$ 67,181
Interest	29,170	28,211	32,453	22,077
Differences between expected and actual experience	—	—	(91,750)	—
Changes in assumptions	32,417	(28,245)	(34,127)	53,502
Benefit payments	(41,850)	(44,738)	(45,758)	(45,646)
Net change in total OPEB liability	79,061	23,613	(71,456)	97,114
Total OPEB liability – beginning balance	727,226	806,287	829,900	758,444
Total OPEB liability – ending balance	\$ 806,287	\$ 829,900	\$ 758,444	\$ 855,558
Covered-employee payroll	\$ 6,514,100	\$ 7,102,494	\$ 7,349,777	\$ 7,852,649
Total OPEB liability as a percentage of covered-employee payroll	12.38%	11.68%	10.32%	10.90%

Note 1: The City has not established a trust fund to finance GASB Statement No. 75-related benefits.

Note 2: The City implemented GASB Statement No. 75 in fiscal 2018. This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

CITY OF ROSEMOUNT

Notes to Required Supplementary Information December 31, 2021

PERA – GENERAL EMPLOYEES RETIREMENT FUND

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The price inflation assumption was decreased from 2.50 percent to 2.25 percent.
- The payroll growth assumption was decreased from 3.25 percent to 3.00 percent.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25 percent less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five, and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 General Mortality Table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 Disabled Annuitant Mortality Table to the Pub-2010 General/Teacher Disabled Annuitant Mortality Table, with adjustments.
- The mortality improvement scale was changed from MP-2018 to MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100.00 percent joint and survivor option changed from 35.00 percent to 45.00 percent. The assumed number of married female new retirees electing the 100.00 percent joint and survivor option changed from 15.00 percent to 30.00 percent. The corresponding number of married new retirees electing the life annuity option was adjusted accordingly.

2020 CHANGES IN PLAN PROVISIONS

- Augmentation for current privatized members was reduced to 2.00 percent for the period July 1, 2020 through December 31, 2023, and zero percent thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

CITY OF ROSEMOUNT

Notes to Required Supplementary Information (continued)
December 31, 2021

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2019 CHANGES IN PLAN PROVISIONS

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

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044, and 2.50 percent per year thereafter, to 1.25 percent per year.

2018 CHANGES IN PLAN PROVISIONS

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

CITY OF ROSEMOUNT

Notes to Required Supplementary Information (continued)
December 31, 2021

PERA – GENERAL EMPLOYEES RETIREMENT FUND (CONTINUED)

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The Combined Service Annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and nonvested deferred members. The revised CSA loads are now zero percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for nonvested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year for all years, to 1.00 percent per year through 2044, and 2.50 percent per year thereafter.

2017 CHANGES IN PLAN PROVISIONS

- The state's contribution for the Minneapolis Employees Retirement Fund equals \$16.0 million in 2017 and 2018, and \$6.0 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21.0 million to \$31.0 million in calendar years 2019 to 2031. The state's contribution changed from \$16.0 million to \$6.0 million in calendar years 2019 to 2031.

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter, to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter, to 1.00 percent per year through 2035, and 2.50 percent per year thereafter.

2015 CHANGES IN PLAN PROVISIONS

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892.0 million. Upon consolidation, state and employer contributions were revised; the state's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

CITY OF ROSEMOUNT

Notes to Required Supplementary Information (continued) December 31, 2021

PERA – PUBLIC EMPLOYEES POLICE AND FIRE FUND

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The inflation assumption was changed from 2.50 percent to 2.25 percent.
- The payroll growth assumption was changed from 3.25 percent to 3.00 percent.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 Table to the Pub-2010 Public Safety Mortality Table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 Healthy Annuitant Mortality Table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety Disabled Annuitant Mortality Table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25–44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60 percent to 70 percent. Minor changes to form of payment assumptions were applied.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality projection scale was changed from MP-2018 to MP-2019.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

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

CITY OF ROSEMOUNT

Notes to Required Supplementary Information (continued) December 31, 2021

PERA – PUBLIC EMPLOYEES POLICE AND FIRE FUND (CONTINUED)

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

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

2018 CHANGES IN PLAN PROVISIONS

- Post-retirement benefit increases were changed to 1.00 percent for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing \$9.0 million state contribution.
- New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter, until the plan reaches 100.00 percent funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80 percent to 11.30 percent of pay, effective January 1, 2019, and 11.80 percent of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20 percent to 16.95 percent of pay, effective January 1, 2019, and 17.70 percent of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to zero percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The CSA load was 30.00 percent for vested and nonvested deferred members. The CSA has been changed to 33.00 percent for vested members, and 2.00 percent for nonvested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 Fully Generational Table to the RP-2014 Fully Generational Table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 Disabled Mortality Table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.00 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65.00 percent to 60.00 percent.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing joint and survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent for all years, to 1.00 percent per year through 2064, and 2.50 percent thereafter.
- The single discount rate was changed from 5.60 percent per annum to 7.50 percent per annum.

CITY OF ROSEMOUNT

Notes to Required Supplementary Information (continued)
December 31, 2021

PERA – PUBLIC EMPLOYEES POLICE AND FIRE FUND (CONTINUED)

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2037, and 2.50 percent per year thereafter, to 1.00 percent per year for all future years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent.
- The single discount rate changed from 7.90 percent to 5.60 percent.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth, and 2.50 percent for inflation.

2015 CHANGES IN ACTUARIAL ASSUMPTIONS

- The assumed post-retirement benefit increase rate was changed from 1.00 percent per year through 2030, and 2.50 percent per year thereafter, to 1.00 percent per year through 2037, and 2.50 percent per year thereafter.

2015 CHANGES IN PLAN PROVISIONS

- The post-retirement benefit increase to be paid after attainment of the 90.00 percent funding threshold was changed from inflation up to 2.50 percent, to a fixed rate of 2.50 percent.

CITY OF ROSEMOUNT

Notes to Required Supplementary Information (continued) December 31, 2021

ROSEMOUNT FIRE DEPARTMENT RELIEF ASSOCIATION

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The mortality assumptions were updated from the rates used in the July 1, 2018 Minnesota PERA Police and Fire Plan actuarial valuation to the rates used in the July 1, 2020 Minnesota PERA Police and Fire Plan actuarial valuation.
- The inflation assumption decreased from 2.50 percent to 2.25 percent.

2021 CHANGES IN PLAN PROVISIONS

- The lump sum benefit amount increased from \$7,400 to \$7,800 per year.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected investment return and discount rate decreased from 6.00 percent to 5.75 percent to reflect updated capital market assumptions.

2020 CHANGES IN PLAN PROVISIONS

- The lump sum benefit amount increased from \$7,300 to \$7,400 per year.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected investment return and discount rate decreased from 6.75 percent to 6.00 percent to reflect updated capital market assumptions.
- The mortality, withdrawal, and disability assumptions were updated from the rates used in the July 1, 2016 Minnesota PERA Police and Fire Plan actuarial valuation.
- The inflation assumption decreased from 2.75 percent to 2.50 percent.

2019 CHANGES IN PLAN PROVISIONS

- The lump sum benefit amount increased from \$7,200 to \$7,300 per year.

2018 CHANGES IN PLAN PROVISIONS

- The lump sum benefit amount increased from \$7,100 to \$7,200 per year.

2017 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected investment return and discount rate increased from 5.75 percent to 6.75 percent to reflect updated capital market assumptions.

2017 CHANGES IN PLAN PROVISIONS

- The lump sum benefit amount increased from \$7,000 to \$7,100 per year.

CITY OF ROSEMOUNT

Notes to Required Supplementary Information (continued) December 31, 2021

ROSEMOUNT FIRE DEPARTMENT RELIEF ASSOCIATION (CONTINUED)

2016 CHANGES IN ACTUARIAL ASSUMPTIONS

- The expected investment return and discount rate decreased from 6.00 percent to 5.75 percent to reflect updated capital market assumptions.

2016 CHANGES IN PLAN PROVISIONS

- The lump sum benefit amount increased from \$6,900 to \$7,000 per year.

OTHER POST-EMPLOYMENT BENEFITS PLAN

2021 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 2.75 percent to 2.00 percent based on updated 20-year municipal bond rates.

2020 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.71 percent to 2.75 percent based on updated 20-year municipal bond rates.
- Healthcare trend rates were reset to reflect updated cost increase expectations, including the repeal of the Affordable Care Act's Excise Tax on high-cost health insurance plans.
- Medical per capita claims costs were updated to reflect recent experience, including an adjustment to reflect age/gender-based risk scores published by the Society of Actuaries.
- Salary increase rates were updated from the July 1, 2017 PERA of Minnesota General Employees and Police and Fire actuarial valuations to the rates used in the July 1, 2019 valuations.
- Mortality rates were updated from the RP-2014 headcount-weighted tables to the rates used in the July 1, 2019 PERA of Minnesota General Employees and Police and Fire actuarial valuations to reflect recently-published mortality rates.
- Coverage elections and assumed retirement ages were updated for police and non-police employees to reflect recent plan experience.

2019 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.31 percent to 3.71 percent based on updated 20-year municipal bond rates.

2018 CHANGES IN ACTUARIAL ASSUMPTIONS

- The discount rate was changed from 3.78 percent to 3.31 percent based on updated 20-year municipal bond rates.

SUPPLEMENTARY INFORMATION

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NONMAJOR SPECIAL REVENUE FUNDS

The City reports the following nonmajor governmental funds:

Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

- PEG Fees Fund
- Fire Safety Education Fund
- GIS Fund
- Port Authority General Fund
- Traffic Safety Program Fund

CITY OF ROSEMOUNT

Nonmajor Special Revenue Funds
Combining Balance Sheet
as of December 31, 2021

	PEG Fees	Fire Safety Education	GIS	Port Authority General
Assets				
Cash and investments	\$ 104,474	\$ 3,729	\$ 114,140	\$ 525,474
Receivables				
Accounts	6,870	—	—	—
Prepaid items	—	—	—	2,267
Total assets	<u>\$ 111,344</u>	<u>\$ 3,729</u>	<u>\$ 114,140</u>	<u>\$ 527,741</u>
Liabilities				
Accounts and contracts payable	\$ —	\$ —	\$ —	\$ 7,553
Accrued salaries and employee benefits payable	—	—	—	1,263
Total liabilities	<u>—</u>	<u>—</u>	<u>—</u>	<u>8,816</u>
Fund balances				
Nonspendable	—	—	—	2,267
Restricted	111,344	—	—	—
Committed	—	3,729	114,140	516,658
Total fund balances	<u>111,344</u>	<u>3,729</u>	<u>114,140</u>	<u>518,925</u>
Total liabilities and fund balances	<u>\$ 111,344</u>	<u>\$ 3,729</u>	<u>\$ 114,140</u>	<u>\$ 527,741</u>

Traffic Safety Program		Total
\$	—	\$ 747,817
	—	6,870
	—	2,267
<u>\$ —</u>		<u>756,954</u>
\$	—	\$ 7,553
	—	1,263
	—	8,816
<u>—</u>		<u>2,267</u>
	—	111,344
	—	634,527
	—	748,138
<u>\$ —</u>		<u>756,954</u>

CITY OF ROSEMOUNT

Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
Year Ended December 31, 2021

	<u>PEG Fees</u>	<u>Fire Safety Education</u>	<u>GIS</u>	<u>Port Authority General</u>
Revenues				
Taxes	\$ 27,885	\$ —	\$ —	\$ 168,000
Intergovernmental	—	—	—	—
Public charges for services	—	—	24,060	16,100
Investment earnings	38	1	40	581
Total revenues	<u>27,923</u>	<u>1</u>	<u>24,100</u>	<u>184,681</u>
Expenditures				
Current				
Public safety	—	—	—	—
Culture, education and recreation	3,774	—	—	—
Conservation and economic development	<u>—</u>	<u>—</u>	<u>—</u>	<u>162,460</u>
Total expenditures	<u>3,774</u>	<u>—</u>	<u>—</u>	<u>162,460</u>
Net change in fund balances	24,149	1	24,100	22,221
Fund balances				
Beginning of year	<u>87,195</u>	<u>3,728</u>	<u>90,040</u>	<u>496,704</u>
End of year	<u><u>\$ 111,344</u></u>	<u><u>\$ 3,729</u></u>	<u><u>\$ 114,140</u></u>	<u><u>\$ 518,925</u></u>

<u>Traffic Safety Program</u>	<u>Total</u>
\$ —	\$ 195,885
183,273	183,273
—	40,160
—	660
<u>183,273</u>	<u>419,978</u>
183,273	183,273
—	3,774
—	162,460
<u>183,273</u>	<u>349,507</u>
—	70,471
—	677,667
<u>\$ —</u>	<u>\$ 748,138</u>

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BUDGETARY COMPARISON SCHEDULES

Building CIP Capital Project Sub-Fund

Street CIP Capital Project Sub-Fund

Equipment CIP Capital Project Sub-Fund

CITY OF ROSEMOUNT

Building CIP Capital Project Sub-Fund
 Budgetary Comparison Schedule
 Year Ended December 31, 2021

	Original and Final Budget	Actual	Over (Under) Final Budget
Revenues			
Public charges for service	\$ 1,300,000	\$ 1,977,385	\$ 677,385
Investment earnings (charges)	25,000	(52,236)	(77,236)
Total revenues	1,325,000	1,925,149	600,149
Expenditures			
Current			
General government	2,500	2,500	—
Capital outlay	3,084,000	2,726,059	(357,941)
Total expenditures	3,086,500	2,728,559	(357,941)
Net change in fund balances	\$ (1,761,500)	(803,410)	\$ 958,090
Fund balances			
Beginning of year		5,732,742	
End of year		\$ 4,929,332	

CITY OF ROSEMOUNT

Street CIP Capital Project Sub-Fund
 Budgetary Comparison Schedule
 Year Ended December 31, 2021

	Original and Final Budget	Actual	Over (Under) Final Budget
Revenues			
Taxes	\$ 904,234	\$ 904,234	\$ —
Public charges for service	125,000	125,001	1
Special assessments	200,000	569,227	369,227
Investment earnings	26,000	10,568	(15,432)
Total revenues	<u>1,255,234</u>	<u>1,609,030</u>	<u>353,796</u>
Expenditures			
Current			
General government	2,500	2,500	—
Capital outlay	1,475,000	157,028	(1,317,972)
Total expenditures	<u>1,477,500</u>	<u>159,528</u>	<u>(1,317,972)</u>
Excess (deficiency) of revenues over expenditures	(222,266)	1,449,502	1,671,768
Other financing sources (uses)			
Transfers in	—	209,746	209,746
Transfers out	—	(3,593,812)	(3,593,812)
Total other financing sources (uses)	<u>—</u>	<u>(3,384,066)</u>	<u>(3,384,066)</u>
Net change in fund balances	<u>\$ (222,266)</u>	<u>(1,934,564)</u>	<u>\$ (1,712,298)</u>
Fund balances			
Beginning of year		<u>4,615,166</u>	
End of year		<u>\$ 2,680,602</u>	

CITY OF ROSEMOUNT

Equipment CIP Capital Project Sub-Fund
 Budgetary Comparison Schedule
 Year Ended December 31, 2021

	Original and Final Budget	Actual	Over (Under) Final Budget
Revenues			
Taxes	\$ 813,200	\$ 813,200	\$ —
Investment earnings	10,500	258	(10,242)
Other	—	3,636	3,636
Total revenues	<u>823,700</u>	<u>817,094</u>	<u>(6,606)</u>
Expenditures			
Current			
General government	2,500	2,500	—
Capital outlay	1,283,568	1,211,532	(72,036)
Debt service			
Principal retirement	101,200	292,325	191,125
Interest and fiscal charges	52,000	74,419	22,419
Total expenditures	<u>1,439,268</u>	<u>1,580,776</u>	<u>141,508</u>
Excess (deficiency) of revenues over expenditures	(615,568)	(763,682)	(148,114)
Other financing sources			
Lease issuance	—	300,222	300,222
Sale of capital assets	160,000	92,443	(67,557)
Total other financing sources	<u>160,000</u>	<u>392,665</u>	<u>232,665</u>
Net change in fund balances	<u>\$ (455,568)</u>	<u>(371,017)</u>	<u>\$ 84,551</u>
Fund balances			
Beginning of year		<u>1,103,772</u>	
End of year		<u>\$ 732,755</u>	

NONMAJOR ENTERPRISE FUNDS

The City reports the following nonmajor enterprise funds:

Enterprise Funds – Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services, and must be used for activities which meet certain debt or cost recovery criteria.

- The Street Lighting Fund accounts for the activities of the City's street lighting operations.
- The Arena Fund accounts for the activities of the City's ice arena operations.

CITY OF ROSEMOUNT

Nonmajor Enterprise Funds
Combining Statement of Net Position
as of December 31, 2021

	Street Lighting	Arena	Total
Assets			
Current assets			
Cash and investments	\$ 59,970	\$ 537,763	\$ 597,733
Receivables			
Accounts	43,950	79,170	123,120
Special assessments	6,526	–	6,526
Prepaid items	–	6,491	6,491
Total current assets	<u>110,446</u>	<u>623,424</u>	<u>733,870</u>
Noncurrent assets			
Capital assets			
Buildings	–	2,453,200	2,453,200
Machinery and equipment	–	201,579	201,579
Less accumulated depreciation	–	(1,411,199)	(1,411,199)
Total capital assets	<u>–</u>	<u>1,243,580</u>	<u>1,243,580</u>
Total assets	110,446	1,867,004	1,977,450
Deferred outflows of resources			
Pension plan deferments – PERA	–	78,767	78,767
OPEB plan deferments	–	1,182	1,182
Total deferred outflows of resources	<u>–</u>	<u>79,949</u>	<u>79,949</u>
Total assets and deferred outflows of resources	<u>\$ 110,446</u>	<u>\$ 1,946,953</u>	<u>\$ 2,057,399</u>
Liabilities			
Current liabilities			
Accounts and contracts payable	\$ 17,360	\$ –	\$ 17,360
Accrued salaries and employee benefits payable	–	4,221	4,221
Current portion of compensated absences payable	–	15,169	15,169
Total current liabilities	<u>17,360</u>	<u>19,390</u>	<u>36,750</u>
Noncurrent liabilities			
Compensated absences payable	–	16,434	16,434
Net pension liability – PERA	–	103,176	103,176
Total OPEB liability	–	17,282	17,282
Total noncurrent liabilities	<u>–</u>	<u>136,892</u>	<u>136,892</u>
Total liabilities	<u>17,360</u>	<u>156,282</u>	<u>173,642</u>
Deferred inflows of resources			
Pension plan deferments – PERA	–	94,951	94,951
Net position			
Investment in capital assets	–	1,243,580	1,243,580
Unrestricted	93,086	452,140	545,226
Total net position	<u>93,086</u>	<u>1,695,720</u>	<u>1,788,806</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 110,446</u>	<u>\$ 1,946,953</u>	<u>\$ 2,057,399</u>

CITY OF ROSEMOUNT

Nonmajor Enterprise Funds
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Year Ended December 31, 2021

	<u>Street Lighting</u>	<u>Arena</u>	<u>Total</u>
Operating revenues			
Charges for services	\$ 233,837	\$ 443,353	\$ 677,190
Surcharges and penalties	1,804	—	1,804
Total operating revenues	<u>235,641</u>	<u>443,353</u>	<u>678,994</u>
Operating expenses			
Personal services	—	230,189	230,189
Supplies	675	19,424	20,099
Professional services and charges	—	38,510	38,510
Other services and charges	205,442	188,886	394,328
Depreciation	—	63,360	63,360
Total operating expenses	<u>206,117</u>	<u>540,369</u>	<u>746,486</u>
Operating income (loss)	29,524	(97,016)	(67,492)
Nonoperating revenue			
Intergovernmental	—	254	254
Investment earnings	20	2,686	2,706
Total nonoperating revenue	<u>20</u>	<u>2,940</u>	<u>2,960</u>
Income (loss) before contributions and transfers	29,544	(94,076)	(64,532)
Capital contributions, including special assessments	6,473	—	6,473
Transfers in	—	130,000	130,000
Transfers out	<u>—</u>	<u>(3,500)</u>	<u>(3,500)</u>
Change in net position	36,017	32,424	68,441
Net position			
Beginning of year	<u>57,069</u>	<u>1,663,296</u>	<u>1,720,365</u>
End of year	<u><u>\$ 93,086</u></u>	<u><u>\$ 1,695,720</u></u>	<u><u>\$ 1,788,806</u></u>

CITY OF ROSEMOUNT

Nonmajor Enterprise Funds
Combining Statement of Cash Flows
Year Ended December 31, 2021

	Street Lighting	Arena	Total
Cash flows from operating activities			
Cash received from customers	\$ 233,216	\$ 433,167	\$ 666,383
Cash payments to suppliers	(204,943)	(249,719)	(454,662)
Cash payments to employees for services	—	(241,985)	(241,985)
Net cash flows from operating activities	<u>28,273</u>	<u>(58,537)</u>	<u>(30,264)</u>
Cash flows from noncapital financing activities			
Intergovernmental	—	254	254
Transfers in	—	130,000	130,000
Transfers out	—	(3,500)	(3,500)
Net cash flows from noncapital financing activities	<u>—</u>	<u>126,754</u>	<u>126,754</u>
Cash flows from capital and related financing activities			
Acquisition and construction of capital assets	—	(53,300)	(53,300)
Capital contributions	6,473	—	6,473
Net cash flows from capital and related financing activities	<u>6,473</u>	<u>(53,300)</u>	<u>(46,827)</u>
Cash flows from investing activities			
Interest and changes in fair value on investments	<u>20</u>	<u>2,686</u>	<u>2,706</u>
Net increase in cash and cash equivalents	34,766	17,603	52,369
Cash and cash equivalents			
Beginning of year	<u>25,204</u>	<u>520,160</u>	<u>545,364</u>
End of year	<u><u>\$ 59,970</u></u>	<u><u>\$ 537,763</u></u>	<u><u>\$ 597,733</u></u>
Reconciliation of operating income (loss) to net cash flows from operating activities			
Operating income (loss)	\$ 29,524	\$ (97,016)	\$ (67,492)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities			
Depreciation	—	63,360	63,360
Change in assets, deferred outflows of resources, liabilities, and deferred inflows of resources			
Accounts and special assessments receivable	(2,425)	(10,186)	(12,611)
Prepaid items	—	(2,899)	(2,899)
Accounts and contracts payable	1,174	—	1,174
Accrued salaries and employee benefits payable	—	1,996	1,996
Compensated absences payable	—	1,342	1,342
Pension-related deferrals and liabilities	—	(18,728)	(18,728)
OPEB-related deferrals and liabilities	—	3,594	3,594
Total adjustments	<u>(1,251)</u>	<u>38,479</u>	<u>37,228</u>
Net cash flows from operating activities	<u><u>\$ 28,273</u></u>	<u><u>\$ (58,537)</u></u>	<u><u>\$ (30,264)</u></u>

STATISTICAL SECTION

(UNAUDITED)

STATISTICAL TABLES

(UNAUDITED)

This part of the City's Annual Comprehensive Financial Report (ACFR) presents detailed information as a context for understanding this year's financial statements, note disclosures, and supplementary information. This information has not been audited by the independent auditor.

The contents of the statistical section include:

Financial Trends – These tables contain trend information that may assist the reader in assessing the City's current financial performance by placing it in historical perspective.

Revenue Capacity – These tables contain information to assist the reader in assessing the City's most significant local revenue source—property taxes.

Debt Capacity – These tables present information that may assist the reader in analyzing 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 tables offer economic and demographic indicators that are commonly used for financial analysis and that can assist the reader in understanding the City's present and ongoing financial status.

Operating Information – These tables contain service and infrastructure indicators that can assist the reader in understanding how the information in the City's financial report relates to the services the City provides and the activities it performs.

Source – Unless otherwise noted, the information in these tables is derived from ACFR for the relevant year.

CITY OF ROSEMOUNT

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Governmental activities				
Net investment in capital assets	\$ 54,828,890	\$ 57,746,938	\$ 58,438,402	\$ 64,684,403
Restricted	6,608,554	7,148,774	9,698,513	9,638,141
Unrestricted	15,970,416	15,883,105	17,913,535	13,031,913
Total governmental activities net position	<u>\$ 77,407,860</u>	<u>\$ 80,778,817</u>	<u>\$ 86,050,450</u>	<u>\$ 87,354,457</u>
Business-type activities				
Net investment in capital assets	\$ 93,501,405	\$ 95,770,585	\$ 98,194,408	\$ 96,808,557
Unrestricted	19,247,600	18,591,663	19,348,437	20,376,753
Total business-type activities net position	<u>\$112,749,005</u>	<u>\$114,362,248</u>	<u>\$117,542,845</u>	<u>\$117,185,310</u>
Primary government				
Net investment in capital assets	\$148,330,295	\$153,517,523	\$156,632,810	\$161,492,960
Restricted	6,608,554	7,148,774	9,698,513	9,638,141
Unrestricted	35,218,016	34,474,768	37,261,972	33,408,666
Total primary government net position	<u>\$190,156,865</u>	<u>\$195,141,065</u>	<u>\$203,593,295</u>	<u>\$204,539,767</u>

Note: The City implemented GASB Statement No. 68 in fiscal 2015, recording a change in accounting principle that decreased unrestricted net position. Prior year balances were not restated.

2016	2017	2018	2019	2020	2021
\$ 69,942,544	\$ 74,294,033	\$ 80,094,490	\$ 85,993,734	\$ 89,980,056	\$ 93,890,840
7,113,065	7,151,722	8,108,470	6,255,555	6,372,033	7,888,401
13,100,682	14,090,028	14,596,678	18,205,045	24,068,714	24,881,502
<u>\$ 90,156,291</u>	<u>\$ 95,535,783</u>	<u>\$102,799,638</u>	<u>\$110,454,334</u>	<u>\$120,420,803</u>	<u>\$126,660,743</u>
\$ 98,722,624	\$ 97,328,281	\$ 97,977,645	\$ 98,007,299	\$ 99,300,829	\$102,152,720
21,739,120	23,521,090	26,994,489	28,881,892	32,661,481	37,150,043
<u>\$120,461,744</u>	<u>\$120,849,371</u>	<u>\$124,972,134</u>	<u>\$126,889,191</u>	<u>\$131,962,310</u>	<u>\$139,302,763</u>
\$168,665,168	\$171,622,314	\$178,072,135	\$184,001,033	\$189,280,885	\$196,043,560
7,113,065	7,151,722	8,108,470	6,255,555	6,372,033	7,888,401
34,839,802	37,611,118	41,591,167	47,086,937	56,730,195	62,031,545
<u>\$210,618,035</u>	<u>\$216,385,154</u>	<u>\$227,771,772</u>	<u>\$237,343,525</u>	<u>\$252,383,113</u>	<u>\$265,963,506</u>

CITY OF ROSEMOUNT

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Expenses				
Governmental activities				
General government	\$ 2,701,234	\$ 2,583,271	\$ 2,961,500	\$ 2,878,070
Public safety	3,872,633	4,051,642	4,233,610	4,378,347
Public works	4,341,203	5,448,047	5,764,176	4,468,049
Culture, education and recreation	2,405,676	1,586,449	1,613,600	1,643,886
Conservation and economic development	—	3,267	1,032,304	53,040
Interest and fiscal charges	541,386	517,067	501,682	569,722
Total governmental activities expenses	<u>\$ 13,862,132</u>	<u>\$ 14,189,743</u>	<u>\$ 16,106,872</u>	<u>\$ 13,991,114</u>
Business-type activities				
Water	\$ 1,827,543	\$ 1,903,275	\$ 1,962,833	\$ 2,219,781
Sewer	2,317,324	2,425,486	2,522,913	2,575,330
Storm water	968,935	989,574	1,122,839	1,117,526
Street lighting	—	—	—	—
Arena	498,118	578,345	493,943	497,838
Total business-type activities	<u>5,611,920</u>	<u>5,896,680</u>	<u>6,102,528</u>	<u>6,410,475</u>
Total primary government expenses	<u>\$ 19,474,052</u>	<u>\$ 20,086,423</u>	<u>\$ 22,209,400</u>	<u>\$ 20,401,589</u>
Program revenues				
Governmental activities				
Charges for services				
General government	\$ 2,286,892	\$ 2,465,695	\$ 3,202,744	\$ 3,182,769
Public safety	184,011	139,432	146,973	151,168
Public works	45,564	53,813	59,417	99,060
Culture, education and recreation	365,486	342,100	571,222	728,567
Operating grants and contributions				
General government	46,326	—	—	—
Public safety	275,114	263,805	283,095	406,657
Public works	53,198	32,790	53,515	41,235
Culture, education and recreation	1,275	6,241	3,736	7,347
Conservation and economic development	—	20,635	22,536	23,000
Capital grants and contributions				
General government	—	—	1,988,610	—
Public safety	—	—	18,131	—
Public works	3,628,190	3,967,849	4,318,692	1,650,864
Culture, education and recreation	—	—	—	—
Conservation and economic development	39,352	322,808	740,660	287,090
Total governmental activities program revenues	<u>\$ 6,925,408</u>	<u>\$ 7,615,168</u>	<u>\$ 11,409,331</u>	<u>\$ 6,577,757</u>

2016	2017	2018	2019	2020	2021
\$ 4,426,817	\$ 3,859,090	\$ 3,605,197	\$ 3,826,860	\$ 4,972,215	\$ 4,103,373
5,629,866	5,170,637	5,235,993	5,332,313	5,259,828	5,921,296
4,765,115	5,822,738	5,163,908	5,692,171	7,089,996	8,598,676
1,959,224	2,042,299	2,119,418	2,217,403	1,982,191	2,282,462
3,968	4,315	61,637	56,611	1,160,449	167,994
476,121	308,567	295,431	281,999	241,623	256,608
<u>\$ 17,261,111</u>	<u>\$ 17,207,646</u>	<u>\$ 16,481,584</u>	<u>\$ 17,407,357</u>	<u>\$ 20,706,302</u>	<u>\$ 21,330,409</u>
\$ 2,075,460	\$ 2,175,626	\$ 2,156,694	\$ 2,845,741	\$ 2,381,646	\$ 2,435,714
2,742,402	2,837,550	3,029,482	3,053,021	3,309,194	3,248,320
1,228,697	1,275,073	1,330,580	1,732,753	1,935,245	1,977,377
—	—	—	—	193,114	206,117
510,968	484,903	659,827	550,487	501,011	540,369
6,557,527	6,773,152	7,176,583	8,182,002	8,320,210	8,407,897
<u>\$ 23,818,638</u>	<u>\$ 23,980,798</u>	<u>\$ 23,658,167</u>	<u>\$ 25,589,359</u>	<u>\$ 29,026,512</u>	<u>\$ 29,738,306</u>
\$ 3,128,969	\$ 3,286,273	\$ 4,226,249	\$ 3,915,953	\$ 4,083,135	\$ 4,643,537
150,571	134,893	136,077	149,992	109,511	155,462
54,893	100,038	107,057	153,036	138,741	215,879
392,102	779,541	1,321,699	1,151,077	1,374,009	1,420,951
20,631	1,509	—	—	—	2,301
547,505	366,654	384,207	418,138	383,354	551,252
41,235	42,495	42,960	300,431	330,711	315,579
2,617	1,337	3,326	410	2,710	3,659
24,000	25,000	30,263	30,263	38,339	46,109
—	—	—	—	—	—
3,918	6,358	16,632	11,846	18,553	—
3,170,374	3,538,480	4,819,520	3,925,601	8,022,818	4,885,404
419	293	250,973	2,777	155,223	—
7,000	33,629	600	1,200	1,200	1,200
<u>\$ 7,544,234</u>	<u>\$ 8,316,500</u>	<u>\$ 11,339,563</u>	<u>\$ 10,060,724</u>	<u>\$ 14,658,304</u>	<u>\$ 12,241,333</u>

CITY OF ROSEMOUNT

Changes in Net Position (continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Program revenues (continued)				
Business-type activities				
Chares for services				
Water	\$ 2,406,557	\$ 2,167,709	\$ 2,379,147	\$ 2,552,123
Sewer	1,707,730	1,716,022	1,733,646	1,873,687
Storm water	1,135,067	1,061,632	1,350,259	1,544,158
Street lighting	—	—	—	—
Arena	352,930	376,058	392,631	408,874
Operating grants and contributions				
Water	—	—	9,901	—
Sewer operations	—	—	—	—
Storm water	—	—	19,680	—
Arena	—	—	—	—
Capital grants and contributions				
Water	168,573	371,582	180,568	75,622
Sewer operations	207,422	83,484	98,863	85,848
Storm water	487,082	648,297	193,402	42,708
Street lighting	—	—	—	—
Total business-type activities program revenues	<u>6,465,361</u>	<u>6,424,784</u>	<u>6,358,097</u>	<u>6,583,020</u>
Total primary government program revenues	<u>\$ 13,390,769</u>	<u>\$ 14,039,952</u>	<u>\$ 17,767,428</u>	<u>\$ 13,160,777</u>
Net (expense) revenue				
Governmental activities	\$ (6,936,724)	\$ (6,574,575)	\$ (4,697,541)	\$ (7,413,357)
Business-type activities	<u>853,441</u>	<u>528,104</u>	<u>255,569</u>	<u>172,545</u>
Total primary government net expense	<u>\$ (6,083,283)</u>	<u>\$ (6,046,471)</u>	<u>\$ (4,441,972)</u>	<u>\$ (7,240,812)</u>
General revenues and other changes in net position				
Governmental activities				
Taxes	\$ 10,621,910	\$ 10,759,616	\$ 10,992,756	\$ 11,185,420
Tax increments	660,056	660,130	646,636	720,963
Unrestricted intergovernmental revenues	—	—	—	—
Investment earnings (charges)	136,310	(336,187)	540,887	179,966
Gain (loss) on the sale of assets	13,248	12,883	—	7,328
Other	127,617	116,123	103,615	104,237
Transfers	<u>(3,170,768)</u>	<u>(1,267,033)</u>	<u>(2,314,720)</u>	<u>(31,534)</u>
Total governmental activities	<u>8,388,373</u>	<u>9,945,532</u>	<u>9,969,174</u>	<u>12,166,380</u>
Business-type activities				
Investment earnings (charges)	256,852	(181,894)	610,308	247,698
Transfers	<u>3,170,768</u>	<u>1,267,033</u>	<u>2,314,720</u>	<u>31,534</u>
Total business-type activities	<u>3,427,620</u>	<u>1,085,139</u>	<u>2,925,028</u>	<u>279,232</u>
Total primary government	<u>11,815,993</u>	<u>11,030,671</u>	<u>12,894,202</u>	<u>12,445,612</u>
Change in net position				
Governmental activities	1,451,649	3,370,957	5,271,633	4,753,023
Business-type activities	<u>4,281,061</u>	<u>1,613,243</u>	<u>3,180,597</u>	<u>451,777</u>
Total primary government	<u>\$ 5,732,710</u>	<u>\$ 4,984,200</u>	<u>\$ 8,452,230</u>	<u>\$ 5,204,800</u>

2016	2017	2018	2019	2020	2021
\$ 2,692,740	\$ 3,041,642	\$ 3,567,275	\$ 3,301,002	\$ 4,438,036	\$ 5,093,320
1,996,130	2,126,771	2,351,986	2,425,548	3,004,901	3,217,751
1,387,817	1,693,845	1,981,312	1,757,747	2,553,747	2,750,826
—	—	—	—	246,554	235,641
430,103	441,059	448,445	437,842	312,742	443,353
24,248	84,042	58,411	720	6,302	3,348
—	—	—	712	926	593
—	—	—	2,521	3,289	574
—	—	—	314	343	254
1,041,806	216,454	402,788	635,944	230,905	1,361,359
1,153,536	204,114	417,279	483,220	599,016	1,278,463
989,073	210,802	525,305	1,012,992	611,862	1,604,603
—	—	—	—	3,620	6,473
9,715,453	8,018,729	9,752,801	10,058,562	12,012,243	15,996,558
<u>\$ 17,259,687</u>	<u>\$ 16,335,229</u>	<u>\$ 21,092,364</u>	<u>\$ 20,119,286</u>	<u>\$ 26,670,547</u>	<u>\$ 28,237,891</u>
\$ (9,716,877)	\$ (8,891,146)	\$ (5,142,021)	\$ (7,346,633)	\$ (6,047,998)	\$ (9,089,076)
3,157,926	1,245,577	2,576,218	1,876,560	3,692,033	7,588,661
<u>\$ (6,558,951)</u>	<u>\$ (7,645,569)</u>	<u>\$ (2,565,803)</u>	<u>\$ (5,470,073)</u>	<u>\$ (2,355,965)</u>	<u>\$ (1,500,415)</u>
\$ 11,442,397	\$ 11,851,837	\$ 12,266,224	\$ 12,699,478	\$ 13,397,823	\$ 13,914,510
764,268	832,533	863,105	865,476	959,586	1,076,647
—	—	—	—	1,833,933	—
122,731	287,393	328,692	667,734	495,367	(46,924)
—	—	—	33,783	25,155	—
103,394	171,294	89,672	79,694	49,133	161,863
85,921	1,127,581	(1,141,817)	655,164	(746,530)	222,920
12,518,711	14,270,638	12,405,876	15,001,329	16,014,467	15,329,016
204,429	269,631	404,728	695,661	634,556	(25,288)
(85,921)	(1,127,581)	1,141,817	(655,164)	746,530	(222,920)
118,508	(857,950)	1,546,545	40,497	1,381,086	(248,208)
12,637,219	13,412,688	13,952,421	15,041,826	17,395,553	15,080,808
2,801,834	5,379,492	7,263,855	7,654,696	9,966,469	6,239,940
3,276,434	387,627	4,122,763	1,917,057	5,073,119	7,340,453
<u>\$ 6,078,268</u>	<u>\$ 5,767,119</u>	<u>\$ 11,386,618</u>	<u>\$ 9,571,753</u>	<u>\$ 15,039,588</u>	<u>\$ 13,580,393</u>

CITY OF ROSEMOUNT

Fund Balances of Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)

				Fiscal Year
	2012	2013	2014	2015
General Fund				
Nonspendable	\$ 80,623	\$ 67,266	\$ 66,238	\$ 69,348
Assigned	2,319,433	2,292,257	2,808,794	2,981,632
Unassigned	5,905,056	6,001,628	6,288,615	6,506,697
Total General Fund	<u>\$ 8,305,112</u>	<u>\$ 8,361,151</u>	<u>\$ 9,163,647</u>	<u>\$ 9,557,677</u>
All other governmental funds				
Nonspendable	\$ 10,000	\$ 10,000	\$ 10,549	\$ 10,606
Restricted	5,080,900	5,601,198	7,986,477	11,380,258
Committed	191,307	214,031	290,834	190,941
Assigned	6,229,951	6,243,406	7,330,501	6,923,755
Total all other governmental funds	<u>\$ 11,512,158</u>	<u>\$ 12,068,635</u>	<u>\$ 15,618,361</u>	<u>\$ 18,505,560</u>
Total all funds	<u>\$ 19,817,270</u>	<u>\$ 20,429,786</u>	<u>\$ 24,782,008</u>	<u>\$ 28,063,237</u>

2016	2017	2018	2019	2020	2021
\$ —	\$ —	\$ 33,484	\$ —	\$ —	\$ —
2,969,701	2,222,507	2,458,337	2,665,850	4,150,243	3,575,041
6,918,833	7,333,743	7,503,588	7,893,190	8,143,687	9,129,028
<u>\$ 9,888,534</u>	<u>\$ 9,556,250</u>	<u>\$ 9,995,409</u>	<u>\$ 10,559,040</u>	<u>\$ 12,293,930</u>	<u>\$ 12,704,069</u>
\$ 10,113	\$ 444	\$ 548	\$ 529	\$ 455	\$ 2,267
9,301,251	4,854,162	5,375,931	4,921,523	4,563,428	4,666,788
181,276	230,162	223,619	517,102	590,017	634,527
8,397,771	10,804,425	11,300,057	13,856,932	17,844,916	16,180,855
<u>\$ 17,890,411</u>	<u>\$ 15,889,193</u>	<u>\$ 16,900,155</u>	<u>\$ 19,296,086</u>	<u>\$ 22,998,816</u>	<u>\$ 21,484,437</u>
<u>\$ 27,778,945</u>	<u>\$ 25,445,443</u>	<u>\$ 26,895,564</u>	<u>\$ 29,855,126</u>	<u>\$ 35,292,746</u>	<u>\$ 34,188,506</u>

CITY OF ROSEMOUNT

Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Revenues				
Taxes	\$ 10,376,939	\$ 10,514,617	\$ 10,747,756	\$ 10,940,420
Tax increments	660,056	660,130	646,636	720,963
Intergovernmental	584,381	2,288,281	2,509,924	882,930
Public charges for services	2,277,051	2,370,562	3,132,556	3,352,219
Licenses and permits	484,644	522,131	730,765	694,765
Fines and forfeits	129,343	106,617	116,384	114,580
Special assessments	2,155,618	1,539,059	2,123,199	2,368,403
Investment earnings and other	1,773,249	650,402	3,135,395	1,240,234
Total revenues	18,441,281	18,651,799	23,142,615	20,314,514
Expenditures				
Current				
General government	2,569,649	2,506,529	2,752,153	2,841,775
Public safety	3,510,222	3,632,212	3,762,826	4,014,411
Public works	3,032,940	3,285,257	3,192,487	2,957,952
Culture, education and recreation	1,271,513	1,321,946	1,304,867	1,298,271
Conservation and economic development	—	—	376,496	—
Capital outlay	8,096,866	7,628,944	9,470,432	6,831,658
Debt service				
Principal	2,405,000	1,545,000	1,580,000	3,470,000
Interest and fiscal charges	582,377	511,526	508,605	573,607
Total expenditures	21,468,567	20,431,414	22,947,866	21,987,674
Excess (deficiency) of revenues over expenditures	(3,027,286)	(1,779,615)	194,749	(1,673,160)
Other financing sources (uses)				
Bonded debt issued	810,000	1,500,000	2,400,000	4,680,000
Premium on debt issued	—	—	—	180,637
Payment of refunded debt	—	—	—	—
Leases issued	—	—	—	—
Sale of capital assets	12,740	3,627	348,335	69,578
Transfers in	348,663	1,330,491	1,908,755	1,008,893
Transfers out	(140,000)	(441,987)	(499,617)	(984,809)
Total other financing sources (uses)	1,031,403	2,392,131	4,157,473	4,954,299
Net change in fund balances	\$ (1,995,883)	\$ 612,516	\$ 4,352,222	\$ 3,281,139
Debt service as a percentage of noncapital expenditures	22.3%	16.1%	15.5%	26.7%

2016	2017	2018	2019	2020	2021
\$ 11,167,397	\$ 11,591,837	\$ 11,986,223	\$ 12,319,478	\$ 12,972,824	\$ 13,505,741
794,268	832,533	863,105	865,476	959,586	1,076,647
674,220	1,216,200	1,570,847	3,130,311	4,965,309	943,105
2,826,231	3,457,253	4,811,376	4,309,059	4,545,981	4,919,011
792,557	741,243	884,165	925,938	1,098,631	1,374,330
108,561	101,327	94,281	109,083	75,452	86,802
1,035,044	718,051	1,895,665	639,203	2,742,173	1,327,324
508,130	1,546,665	1,886,005	1,966,868	2,912,156	1,301,910
17,906,408	20,205,109	23,991,667	24,265,416	30,272,112	24,534,870
2,977,518	3,253,808	3,141,886	3,263,349	4,278,811	3,610,866
4,072,189	4,306,808	4,651,700	4,702,502	4,954,705	5,825,736
3,005,419	4,395,373	3,125,886	3,825,266	3,861,369	3,957,642
1,516,720	1,546,723	1,663,618	1,752,993	1,534,088	1,746,798
—	—	73,383	96,229	679,554	162,460
5,087,107	5,422,617	9,276,566	7,112,935	10,302,698	10,849,802
2,165,000	2,240,000	1,426,727	1,567,033	1,729,931	1,197,325
495,638	384,544	337,407	324,042	291,068	300,152
19,319,591	21,549,873	23,697,173	22,644,349	27,632,224	27,650,781
(1,413,183)	(1,344,764)	294,494	1,621,067	2,639,888	(3,115,911)
—	1,055,000	835,000	—	—	—
—	61,287	83,871	—	—	—
—	(3,275,000)	—	—	—	—
—	—	276,848	166,131	1,182,844	300,222
407,581	42,394	68,130	269,903	144,594	92,443
851,403	1,743,745	226,703	1,273,584	1,738,582	1,749,006
(130,093)	(616,164)	(334,925)	(371,123)	(268,288)	(130,000)
1,128,891	(988,738)	1,155,627	1,338,495	2,797,732	2,011,671
\$ (284,292)	\$ (2,333,502)	\$ 1,450,121	\$ 2,959,562	\$ 5,437,620	\$ (1,104,240)
18.7%	16.3%	12.2%	12.2%	11.7%	8.9%

CITY OF ROSEMOUNT

Tax Capacity Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Payable Year	Residential Property	Commercial/ Industrial, Public Utility, Railroads, and Personal Property	Apartments	Agricultural Property	Less Captured Tax Increment Tax Capacity
2012	\$ 15,167,356	\$ 6,296,905	\$ 407,531	\$ 408,298	\$ (583,890)
2013	14,623,324	6,332,653	425,243	423,831	(568,507)
2014	15,343,175	6,461,193	429,162	453,593	(572,445)
2015	17,060,986	6,524,555	432,830	485,331	(700,911)
2016	18,556,869	6,750,576	439,562	472,228	(787,267)
2017	19,796,192	7,047,420	554,489	477,044	(850,929)
2018	21,114,107	7,310,391	648,226	487,076	(932,688)
2019	22,783,981	7,748,234	663,731	526,943	(973,157)
2020	24,952,114	7,896,314	720,361	523,763	(1,110,017)
2021	26,853,788	8,422,200	790,874	549,661	(1,291,286)

Note: The tax capacity (assessed taxable value) of the property is calculated by applying a statutory formula to the estimated market value of the property.

Source: Dakota County

Less Contributions to Fiscal Disparities Pool	Plus Distributions From Fiscal Disparities Pool	Total Net Tax Capacity Value	Total Direct Tax Capacity Rate	Estimated Actual Taxable Value	Tax Capacity Value as a Percentage of Actual Value
\$ (2,376,751)	\$ 2,805,477	\$ 22,124,926	46.994	\$ 1,914,176,616	1.16 %
(2,358,171)	2,628,958	21,507,331	48.862	1,866,877,179	1.15
(2,371,175)	2,473,363	22,216,866	47.676	1,948,614,357	1.14
(2,418,196)	2,458,678	23,843,273	45.152	2,127,597,965	1.12
(2,446,807)	2,483,763	25,468,924	43.149	2,287,080,004	1.11
(2,515,404)	2,723,425	27,232,237	41.832	2,434,763,942	1.12
(2,654,383)	2,955,189	28,927,918	40.961	2,589,101,527	1.12
(2,760,359)	3,186,770	31,176,143	39.355	2,782,042,325	1.12
(2,900,702)	3,460,783	33,542,616	38.580	3,007,550,443	1.12
(2,949,134)	3,787,267	36,163,370	36.954	3,230,193,428	1.12

CITY OF ROSEMOUNT

Property Tax Rates (1)
Direct and Overlapping Governments
Last Ten Fiscal Years

Fiscal Year	City Direct Rates (2)			Overlapping Rates (3)					Total Direct
	Operating	Debt Service	Total City	Dakota County	Independent School District			Other	Overlapping Tax Rate
					No. 196	No. 199	No. 200	Special Districts	
2012	46.994	—	46.994	31.426	28.440	28.363	25.435	5.562	112.422
2013	48.862	—	48.862	33.421	27.956	27.556	23.932	5.884	116.123
2014	47.676	—	47.676	31.827	27.606	33.418	23.052	5.538	112.647
2015	45.152	—	45.152	29.633	23.271	34.864	20.965	5.033	103.089
2016	43.149	—	43.149	28.570	24.317	30.272	20.938	5.063	101.099
2017	41.832	—	41.832	28.004	23.336	28.572	20.305	4.907	98.079
2018	40.961	—	40.961	26.580	21.352	26.680	20.545	4.307	93.200
2019	39.355	—	39.355	25.386	20.613	26.537	19.079	4.227	89.581
2020	38.580	—	38.580	24.133	19.860	22.896	17.924	4.030	86.603
2021	36.954	—	36.954	22.716	20.046	23.368	16.757	3.802	83.518

- (1) Information reflects total tax rates levied by each entity. Tax rates are expressed in terms of “net tax capacity.” A property’s tax capacity is determined by multiplying its taxable market value by a state determined class rate. Class rates vary by property type and change periodically based on state legislation.
- (2) Dakota County no longer provides a breakdown between operating and debt service tax rates beginning in 2020, prior year rates were not readily available.
- (3) Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all of the City’s property owners.

Source: Dakota County

CITY OF ROSEMOUNT

Principal Property Taxpayers
Current Fiscal Year and Nine Years Prior

Taxpayer	2021			2012		
	Net Tax Capacity Value	Rank	Percentage of Total City Tax Capacity Value	Net Tax Capacity Value	Rank	Percentage of Total City Tax Capacity Value
Flint Hills Resources Pine Bend, LLC (merged w/Koch)	\$3,503,075	1	9.57 %	\$1,220,889	2	5.48 %
Great Northern Oil Company (2009 – Koch Refining)	–	–	–	1,602,740	1	7.19
Northern States Power Co.	401,886	2	1.10	294,308	3	1.32
Clarel Corporation (Cub Foods)	211,482	3	0.58	187,560	5	0.84
Dakota Aggregates	202,102	4	0.55	–	–	–
146th Street Partners, LP (Waterford Commons)	179,529	5	0.49	192,247	4	0.86
Northern Natural Gas Co.	168,896	6	0.46	124,242	7	0.56
Rosemount Senior Living Associates	153,483	7	0.42	–	–	–
Hawkins, Inc.	152,951	8	0.42	–	–	–
Secure Mini Storage Limited Partnership	149,906	9	0.41	–	–	–
Minnesota Energy Resources Corp. (MERC)	139,024	10	0.38	–	–	–
CF Industries, Inc. (Cenex)	–	–	–	151,554	6	0.68
Rosemount Properties, LLC (Rosemount Market Square)	–	–	–	112,640	8	0.51
Rosemount Crossing, LLC (Aldi)	–	–	–	98,680	9	0.44
Webb Properties, LLC	–	–	–	92,898	10	0.42
	<u>\$5,262,334</u>		<u>14.37 %</u>	<u>\$4,077,758</u>		<u>18.30 %</u>

Source: Dakota County

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CITY OF ROSEMOUNT

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy for Fiscal Year (1)	Collected Within the Fiscal Year of Levy (2)		Delinquent Tax Collections (2)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 10,490,554	\$ 10,418,211	99.31 %	\$ 72,343	\$ 10,490,554	100.00 %
2013	10,750,485	10,667,447	99.23	83,038	10,750,485	100.00
2014	11,031,983	10,986,828	99.59	44,970	11,031,798	100.00
2015	11,313,577	11,279,075	99.70	33,072	11,312,147	99.99
2016	11,465,695	11,417,277	99.58	46,571	11,463,848	99.98
2017	11,833,975	11,802,700	99.74	28,789	11,831,489	99.98
2018	12,311,425	12,253,448	99.53	55,482	12,308,930	99.98
2019	12,730,971	12,667,353	99.50	50,970	12,718,323	99.90
2020	13,433,951	13,362,417	99.47	26,175	13,388,592	99.66
2021	14,885,966	14,159,431	95.12	–	14,159,431	95.12

(1) Includes fiscal disparity revenues.

(2) Includes fiscal disparity revenues and is net of county/state adjustments.

Source: Dakota County

CITY OF ROSEMOUNT

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					
	General Obligation Bonds	Special Assessment Bonds	Tax Increment Bonds	Certificates of Indebtedness	Capital Lease Obligations	Net Premiums (Discounts)
2012	\$ 2,575,000	\$ 5,140,000	\$ 7,360,000	\$ 265,000	\$ —	\$ —
2013	2,255,000	5,795,000	7,160,000	85,000	—	—
2014	2,010,000	7,180,000	6,925,000	—	—	—
2015	3,100,000	5,865,000	9,985,000	—	—	—
2016	1,345,000	4,150,000	9,665,000	—	—	166,750
2017	1,215,000	3,460,000	6,025,000	—	—	152,863
2018	1,075,000	3,430,000	5,635,000	—	245,121	222,848
2019	935,000	2,535,000	5,225,000	—	289,219	194,982
2020	795,000	1,775,000	4,495,000	—	1,372,132	167,116
2021	645,000	1,320,000	4,195,000	—	1,380,029	139,250

Note 1: Details regarding the City's outstanding debt can be found in the notes to basic financial statements.

Note 2: See Demographic and Economic Statistics schedule for population and personal income information.

Business-Type Activities			Total Primary Government	Per Capita	Percentage of Personal Income	
Revenue Bonds	Capital Lease Obligations	Net Premiums (Discounts)				
\$ 3,785,000	\$ —	\$ —	\$ 19,125,000	\$ 854	1.7	%
1,935,000	—	—	17,230,000	762	1.5	
1,400,000	—	—	17,515,000	779	1.5	
2,515,000	—	—	21,465,000	932	1.7	
2,090,000	—	82,292	17,499,042	743	1.4	
1,645,000	—	74,063	12,571,926	525	0.9	
1,255,000	30,252	65,834	11,959,055	491	0.8	
1,110,000	18,804	57,605	10,365,610	411	0.7	
965,000	79,727	49,376	9,698,351	378	0.6	
815,000	60,664	41,147	8,596,090	335	0.5	

CITY OF ROSEMOUNT

Ratios of Net General Bonded Debt Outstanding Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds (1)	Less Amounts Restricted for Repaying Principal	Total	Market Value of Property	Percentage of Market Value of Property
2012	\$ 2,575,000	\$ 1,366,159	\$ 1,208,841	\$1,914,176,616	0.06 %
2013	2,255,000	1,165,384	1,089,616	1,866,877,179	0.06
2014	2,010,000	1,052,999	957,001	1,948,614,357	0.05
2015	3,100,000	2,332,797	767,203	2,127,597,965	0.04
2016	1,345,000	709,894	635,106	2,287,080,004	0.03
2017	1,215,000	734,785	480,215	2,434,763,942	0.02
2018	1,075,000	753,685	321,315	2,589,101,527	0.01
2019	935,000	716,769	218,231	2,782,042,325	0.01
2020	795,000	289,724	505,276	3,007,550,443	0.02
2021	645,000	295,849	349,151	3,230,193,428	0.01

(1) Includes all general obligations of the City, including Capital Improvement Plan Bonds.

(2) See Demographic and Economic Statistics schedule for population and personal income information.

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

Source: Dakota County website and Dakota County Assessor's Office

Total City Tax Capacity Value	Percentage of Total City Tax Capacity Value	Population (2)	Percentage of Personal Income (2)	Per Capita
\$ 22,280,090	5.43 %	22,384	0.11 %	\$ 54
21,805,051	5.00	22,605	0.10	48
22,687,123	4.22	22,490	0.08	43
24,503,702	3.13	23,042	0.06	33
26,219,235	2.42	23,559	0.05	27
27,875,145	1.72	23,965	0.03	20
29,559,800	1.09	24,342	0.02	13
31,722,889	0.69	25,202	0.01	9
34,092,552	1.48	25,650	0.03	20
36,616,523	0.95	25,650	0.02	14

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CITY OF ROSEMOUNT

Direct and Overlapping Governmental Activities Debt December 31, 2021

Governmental Unit	Net Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Overlapping debt			
Dakota County (2)	\$ —	— %	\$ —
ISD No. 196, Rosemount–Apple Valley–Eagan	122,785,000	14.610	17,938,475
ISD No. 199, Inver Grove Heights	54,255,000	5.804	3,149,085
ISD NO. 200, Hastings	75,082,524	0.012	9,381
Metropolitan Council (3)	1,688,625,662	0.057	968,926
Total overlapping debt	<u>1,940,748,186</u>		<u>22,065,867</u>
Direct debt			
City of Rosemount direct debt	<u>7,679,279</u>	100.000	<u>7,679,279</u>
Total direct and overlapping debt	<u><u>\$ 1,948,427,465</u></u>		<u><u>\$ 29,745,146</u></u>

(1) The percentage of overlapping debt applicable is estimated using tax capacity. Applicable percentages were estimated by determining the portion of the governmental unit's tax capacity that is within the City's boundaries and dividing it by the governmental unit's total tax capacity.

(2) Dakota County did not have any outstanding general obligation debt supported by taxes at year-end.

(3) The above debt includes all outstanding general obligation debt of the Metropolitan Council supported by taxes. The Metropolitan Council also has general obligation sewer revenue, wastewater revenue, and radio revenue bonds and lease obligations outstanding, all of which are supported entirely by revenues and are not included in the overlapping debt or debt ratios sections above.

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

Source: Dakota County Property Taxation Office and related Annual Comprehensive Financial Reports

CITY OF ROSEMOUNT

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year			
	2012	2013	2014	2015
Debt limit	\$ 57,425,298	\$ 56,006,315	\$ 58,458,431	\$ 63,827,939
Total net debt applicable to the limit	2,575,000	2,255,000	2,010,000	3,100,000
Legal debt margin	<u>\$ 54,850,298</u>	<u>\$ 53,751,315</u>	<u>\$ 56,448,431</u>	<u>\$ 60,727,939</u>
Total net debt applicable to the limit as a percentage of debt limit	4.48%	4.03%	3.44%	4.86%

2016	2017	2018	2019	2020	2021
\$ 68,612,400	\$ 73,042,918	\$ 77,673,046	\$ 83,461,270	\$ 90,226,513	\$ 96,905,803
1,345,000	1,215,000	1,075,000	935,000	795,000	645,000
<u>\$ 67,267,400</u>	<u>\$ 71,827,918</u>	<u>\$ 76,598,046</u>	<u>\$ 82,526,270</u>	<u>\$ 89,431,513</u>	<u>\$ 96,260,803</u>
1.96%	1.66%	1.38%	1.12%	0.88%	0.67%

Legal Debt Margin Calculations for Fiscal Year 2021

Market value	\$ 3,230,193,428
Debt limit (3% of market value)	96,905,803
Debt applicable to the limit	<u>645,000</u>
Legal debt margin	<u>\$ 96,260,803</u>

CITY OF ROSEMOUNT

Pledged Revenue Coverage
Last Ten Fiscal Years

Fiscal Year	Gross Revenue (a)	Less Direct Operating Expenses (b)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2012	\$ 4,175,312	\$ 2,767,111	\$ 1,408,201	\$ 800,000	\$ 133,478	\$ 933,478	150.86 %
2013	4,419,729	2,958,568	1,461,161	1,850,000	110,313	1,960,313	74.54
2014	4,195,215	3,262,938	932,277	535,000	53,940	588,940	158.30
2015	4,428,925	3,514,975	913,950	410,000	39,921	449,921	203.14
2016	4,778,063	3,587,124	1,190,939	425,000	52,360	477,360	249.48
2017	5,528,083	3,740,785	1,787,298	445,000	50,560	495,560	360.66
2018	5,634,576	3,954,469	1,680,107	390,000	39,108	429,108	391.53
2019	5,632,784	4,982,808	649,976	145,000	31,993	176,993	367.23
2020	2,814,871	1,441,351	1,373,520	145,000	28,730	173,730	790.61
2021	3,372,672	1,507,801	1,864,871	150,000	25,043	175,043	1,065.38

(a) Includes operating revenues of the Water Enterprise Fund.

(b) Exclusive of depreciation.

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

CITY OF ROSEMOUNT

Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Households (1)	School Enrollment (3)	Unemployment Rate (2)	Total Personal Income (5)	Per Capita Income (4)
2012	22,384	7,739	4,638	4.8%	\$ 1,115,775,248	\$ 49,847
2013	22,605	7,821	4,657	4.1%	1,145,779,635	50,687
2014	22,490	7,852	4,719	3.2%	1,173,460,730	52,177
2015	23,042	8,095	4,814	3.0%	1,237,585,820	53,710
2016	23,559	8,296	4,944	3.4%	1,295,156,025	54,975
2017	23,965	8,455	4,867	2.7%	1,381,294,670	57,638
2018	24,342	8,609	4,973	2.6%	1,473,640,338	60,539
2019	25,202	8,837	5,022	2.9%	1,561,944,354	61,977
2020	25,650	8,931	4,995	4.3%	1,660,786,200	64,748
2021	25,650	8,931	4,944	2.3%	1,679,715,900	65,486

- (1) Numbers for 2012–2019 are from the Minnesota State Demographic Center. The 2020–2021 numbers are from the Metropolitan Council, which uses a more scientific and in-depth approach to estimating these values. They also have a one-year lag in reporting.
- (2) Minnesota Department of Employment and Economic Development – Dakota County Annual Rate.
- (3) Independent School District No. 196 students that attend the schools located in Rosemount.
- (4) U.S. Bureau of Economic Analysis – Per capita personal income for Dakota County residents.
- (5) Per capita personal income for Dakota County residents multiplied by the estimated city population.

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CITY OF ROSEMOUNT

Principal Employers
Current Fiscal Year and Nine Years Prior

Taxpayer	2021			2012		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
ISD No. 196, Rosemount–Apple Valley–Eagan	4,200	1	58.2 %	–	–	– %
Flint Hills Resources Pine Bend, LLC (merged w/Koch)	1,013	2	14.0	–	–	–
Intermediate School District No. 917	536	3	7.4	–	–	–
Sunlight Logistics, Inc.	350	4	4.8	–	–	–
Protolabs	305	5	4.2	–	–	–
Dakota County Technical College	268	6	3.7	–	–	–
Wayne Transports, Inc.	181	7	2.5	–	–	–
City of Rosemount	141	8	2.0	–	–	–
Spectro Alloys Corporation	135	9	1.9	–	–	–
Cub Foods	90	10	1.2	–	–	–
Total	7,219		100.0 %	–		– %

Note: This is a new table being tracked for the City beginning in 2021. Total employees for the City is not available. Percent is based on top 10 employers.

CITY OF ROSEMOUNT

Full-Time Equivalent City Government Employees by Function
Last Ten Fiscal Years

	Fiscal Year			
	2012	2013	2014	2015
General government				
Administration	3.50	3.50	3.50	3.50
Finance	4.30	4.30	4.55	4.55
Community development	9.50	9.50	9.50	9.50
Total general government	17.30	17.30	17.55	17.55
Public safety				
Sworn officers	22.00	22.00	23.00	23.00
Nonsworn employees	3.25	3.25	3.25	3.00
Firefighters and officers	41.00	43.00	42.00	45.00
Total public safety	66.25	68.25	68.25	71.00
Public works				
Building maintenance	0.80	0.80	0.80	0.85
Fleet maintenance	2.20	2.20	2.20	2.30
Street maintenance	5.80	5.80	5.80	6.00
Parks maintenance	4.60	4.60	4.60	4.65
Total public works	13.40	13.40	13.40	13.80
Parks and recreation				
Parks maintenance	9.50	9.50	9.50	9.50
Arena	1.85	1.85	1.85	1.85
Total parks and recreation	11.35	11.35	11.35	11.35
Utilities				
Water	4.68	4.68	4.68	4.88
Sewer	4.68	4.68	4.68	4.88
Storm water	2.10	2.10	2.10	2.30
Total employees	119.76	121.76	122.01	125.76

Source: Finance Department

2016	2017	2018	2019	2020	2021
4.50	4.50	4.50	4.50	4.50	4.50
4.55	4.55	5.05	5.10	5.10	5.10
9.50	9.50	9.50	10.50	10.50	10.50
18.55	18.55	19.05	20.10	20.10	20.10
23.00	24.00	25.00	24.00	25.00	28.00
3.00	3.00	3.00	3.00	3.00	3.00
52.00	47.00	47.00	42.00	50.00	46.00
78.00	74.00	75.00	69.00	78.00	77.00
0.85	1.25	1.25	1.25	1.25	1.25
2.30	2.30	2.30	2.30	2.20	2.40
6.00	6.00	6.30	6.30	6.10	6.85
4.65	4.65	5.05	5.05	5.85	5.90
13.80	14.20	14.90	14.90	15.40	16.40
10.25	10.25	10.25	10.25	10.25	10.30
1.85	1.85	1.88	1.90	1.90	1.90
12.10	12.10	12.13	12.15	12.15	12.20
4.88	4.88	5.11	4.55	5.10	5.05
4.88	4.88	5.06	4.50	5.05	5.05
2.30	2.55	2.88	4.30	4.70	4.75
134.51	131.16	134.13	129.50	140.50	140.55

CITY OF ROSEMOUNT

Operating Indicators by Function
Last Ten Years

Function/Program	Fiscal Year			
	2012	2013	2014	2015
General government				
Elections	2	N/A	2	N/A
Registered voters	15,299	N/A	14,236	N/A
Number of votes cast	Unknown	N/A	Unknown	N/A
Voter participation (registered)	84.0%	N/A	58.5%	N/A
Inspections				
Building permits issued	2,251	2,471	2,879	2,677
Inspections conducted	3,553	4,296	4,618	5,467
Police				
Adult arrests	369	312	230	465
Number of calls for service	14,346	13,730	15,538	16,894
Number of patrol miles	194,764	186,490	195,393	204,226
Juvenile arrests	107	102	101	88
Traffic violations	2,610	2,147	2,452	1,872
Parking violations	378	436	197	207
Fire				
Number of calls answered	724	637	715	710
Fires extinguished	52	35	38	33
Public works				
Street resurfacing (miles)	2.30	1.60	1.20	–
Street seal coating (miles)	1.50	6.60	1.80	6.90
Park acres mowed	154	154	154	154
Parks and recreation				
Total hours of use at community center	20,472	20,098	20,120	20,015
Arena rental hours	2,577	2,479	2,378	2,378
Water				
Connections	6,755	6,847	6,939	7,024
Water main breaks	–	1	1	2
Average daily consumption (in gallons)	2,665,979	2,412,638	2,233,593	2,227,616
Sewer				
Connections	6,610	6,694	6,777	6,857

N/A – Not Applicable

Source: Various city departments

2016	2017	2018	2019	2020	2021
2	N/A	2	N/A	2	N/A
15,818	N/A	15,756	N/A	17,843	N/A
18,654	N/A	Unknown	N/A	Unknown	N/A
84.0%	N/A	77.0%	N/A	89.0%	N/A
3,033	3,136	3,503	3,997	4,426	6,921
5,927	5,425	6,317	8,001	8,198	12,325
326	406	375	355	252	309
16,691	16,194	15,166	17,533	16,512	17,691
185,101	186,155	227,530	199,931	243,685	171,127
105	85	87	74	23	12
1,939	1,372	1,187	1,088	848	648
271	88	178	264	191	23
720	744	820	894	848	972
38	60	46	48	20	21
1.20	1.95	3.15	1.20	4.14	3.39
2.90	3.70	4.90	5.00	12.50	10.70
160	160	167	167	181	205
16,068	14,577	15,361	16,022	4,325	19,473
2,670	2,805	2,704	2,999	1,992	2,738
7,152	7,212	7,360	7,538	7,742	7,942
1	1	1	1	—	1
2,520,915	2,530,849	2,250,066	2,136,434	2,585,996	3,060,333
6,959	7,050	7,198	7,376	7,580	7,780

CITY OF ROSEMOUNT

Capital Assets Statistics by Function/Program
Last Ten Years

Function/Program	Fiscal Year			
	2012	2013	2014	2015
General government				
City Hall/other buildings	1	1	1	1
Police				
Stations	1	1	1	1
Patrol units	13	13	14	15
Fire				
Stations	2	2	2	2
Fire units (vehicles and trailer)	14	15	15	15
Public works				
Buildings	3	3	3	3
City maintained streets (miles)	105	106	108	110
Street lights	1,510	1,520	1,539	1,561
Parks and recreation				
Community centers	1	1	1	1
Shelters/other buildings	3	3	3	3
Acreage	467	534	533	533
Parks	28	27	29	29
Playgrounds	20	20	21	21
Baseball/softball diamonds	22	23	23	23
Soccer/football fields	16	19	19	19
Tennis courts	8	8	12	12
Water				
Water mains (miles)	127	129	130	130
Wells (municipal/rural)	8	8	8	8
Water towers	4	4	4	4
Fire hydrants	1,342	1,366	1,412	1,420
Storage capacity	3,500,000	3,500,000	3,500,000	3,500,000
Maximum pumping capacity	12,096,000	12,096,000	12,096,000	12,384,000
Sewer				
Sanitary sewer mains (miles)	97	98	98	98
Storm sewer mains (miles)	86	86	88	89
Public education facilities				
Elementary schools	2	2	2	2
Secondary schools	2	2	2	2
Special education schools (Dakota County Technical College)	2	2	2	2

Source: Various city departments

2016	2017	2018	2019	2020	2021
1	1	1	1	1	1
1	1	1	1	1	1
15	16	16	16	16	15
2	2	2	2	2	2
16	16	16	17	17	17
3	3	3	3	3	3
110	113	114	115	117	123
1,568	1,599	1,601	1,622	1,704	1,707
2	2	2	2	2	2
3	3	3	3	3	3
540	540	540	540	540	542
30	30	30	30	30	30
21	21	21	21	21	21
24	24	24	24	24	26
20	20	24	24	24	24
12	12	12	12	12	12
134	135	135	138	145	145
8	8	9	9	9	9
4	4	4	4	4	4
1,445	1,450	1,452	1,560	1,571	1,604
3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
12,384,000	12,384,000	14,976,000	14,976,000	14,976,000	14,976,000
100	103	103	105	118	127
91	105	105	111	123	123
2	2	2	2	2	2
2	2	2	2	2	2
2	2	2	2	2	2

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Management Report
for
City of Rosemount, Minnesota
December 31, 2021

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PRINCIPALS

Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

To the City Council and Management
City of Rosemount, Minnesota

We have prepared this management report in conjunction with our audit of the City of Rosemount, Minnesota's (the City) financial statements for the year ended December 31, 2021. We have organized this report into the following sections:

- Audit Summary
- Governmental Funds Overview
- Enterprise Funds Overview
- Government-Wide Financial Statements
- Legislative Updates
- Accounting and Auditing Updates

We would be pleased to further discuss any of the information contained in this report or any other concerns that you would like us to address. We would also like to express our thanks for the courtesy and assistance extended to us during the course of our audit.

The purpose of this report is solely to provide those charged with governance of the City, management, and those who have responsibility for oversight of the financial reporting process comments resulting from our audit process and information relevant to city finances in Minnesota. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
May 26, 2022

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AUDIT SUMMARY

The following is a summary of our audit work, key conclusions, and other information that we consider important or that is required to be communicated to the City Council, administration, or those charged with governance of the City.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA AND GOVERNMENT AUDITING STANDARDS

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter, and in a separate letter dated March 17, 2022. Professional standards also require that we communicate the following information related to our audit.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously discussed and coordinated in order to obtain sufficient audit evidence and complete an effective audit.

AUDIT OPINION AND FINDINGS

Based on our audit of the City's financial statements for the year ended December 31, 2021:

- We have issued an unmodified opinion on the City's basic financial statements.
- We reported no deficiencies in the City's internal control over financial reporting that we consider to be material weaknesses. It should be understood that internal controls are never perfected, and those controls, which protect the City's funds from such things as fraud and accounting errors, need to be continually reviewed by your management and modified as necessary.
- The results of our testing disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.
- We reported one finding based on our testing of the City's compliance with Minnesota laws and regulations. We noted that 1 of 25 disbursements tested were not paid within the 35-day period, as required by Minnesota Statutes § 471.425, Subd. 2.

FOLLOW-UP ON PRIOR YEAR FINDINGS AND RECOMMENDATIONS

As part of our audit of the City's financial statements for the year ended December 31, 2021, we performed procedures to follow-up on the findings and recommendations that resulted from our prior year audit. We reported the following findings that were corrected by the City in the current year:

- During 2020, the City did not obtain a withholding affidavit from two contractors prior to the final payment being made. The City corrected this prior year finding in 2021.
- During 2020, the City had a purchase greater than \$25,000, but less than \$175,000, and the City did not follow purchasing policies, as required by the Minnesota Statutes. The City corrected this prior year finding in 2021.

SIGNIFICANT ACCOUNTING POLICIES

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 of the notes to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2021.

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 AND MANAGEMENT JUDGMENTS

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 estimates affecting the financial statements were:

- **Depreciation** – Management's estimates of depreciation expense are based on the estimated useful lives of the assets.
- **Compensated Absences** – Management's estimate is based on current rates of pay and unused compensated absences balances estimated to be paid out as termination pay.
- **Pension/Other Post-Employment Benefits (OPEB)** – The City has recorded liabilities and activity for pension benefits and OPEB. These obligations include calculations using actuarial methodologies described in Governmental Accounting Standards Board Statement Nos. 68 and 75. These actuarial calculations include significant assumptions, including projected changes, healthcare insurance costs, investment returns, retirement ages, proportionate share, and employee turnover.

We evaluated the key factors and assumptions used by management to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures included in the notes to the basic financial statements related to OPEB and pension benefits are particularly sensitive, due to the materiality of the liabilities, and the large and complex estimates involved in determining the disclosures.

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. There were no misstatements detected as a result of audit procedures that 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 report, 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 May 26, 2022.

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 (MD&A) and the remaining pension and OPEB-related 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 and individual fund statements and schedules, reported as supplementary information accompanying the financial statements, which 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 introductory section and the statistical 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.

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GOVERNMENTAL FUNDS OVERVIEW

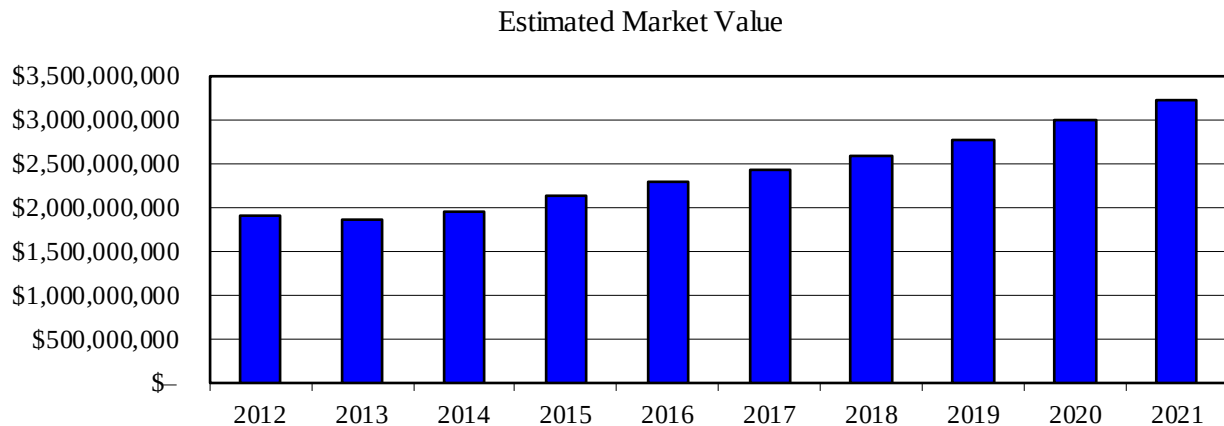
This section of the report provides you with an overview of the financial trends and activities of the City's governmental funds, which includes the General, special revenue, debt service, and capital project funds. These funds are used to account for the basic services the City provides to all of its citizens, which are financed primarily with property taxes. The governmental fund information in the City's financial statements focuses on budgetary compliance and the sufficiency of each governmental fund's current assets to finance its current liabilities.

PROPERTY TAXES

Minnesota cities rely heavily on local property tax levies to support their governmental fund activities. For the 2020 fiscal year, local ad valorem property tax levies provided 40.9 percent of the total governmental fund revenues for cities over 2,500 in population, and 36.5 percent for cities under 2,500 in population. Total property taxes levied by all Minnesota cities for taxes payable in 2021 increased 4.0 percent compared to the prior year, and 5.9 percent for taxes payable in 2022.

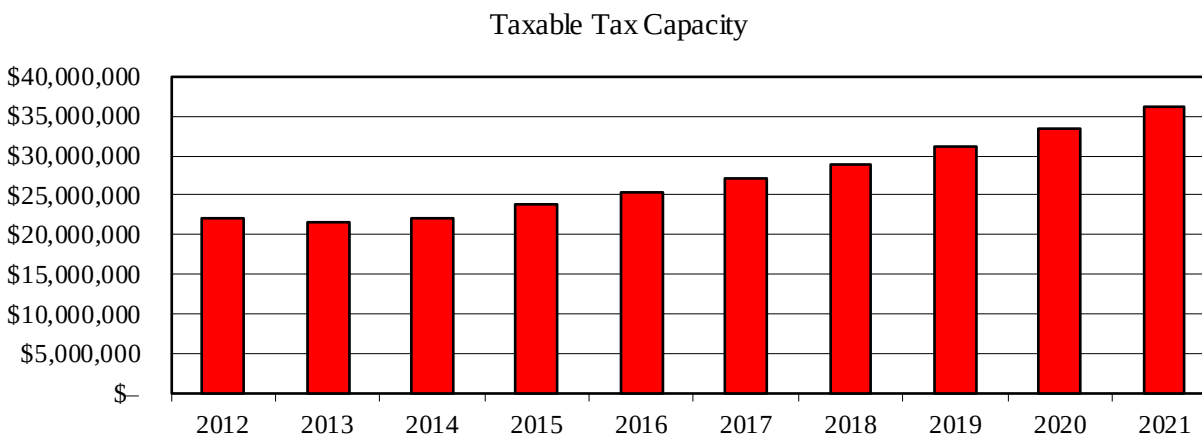
The total tax capacity value of property in Minnesota cities increased about 6.3 percent for the 2021 levy year. The tax capacity values used for levying property taxes are based on the assessed market values for the previous fiscal year (e.g., tax capacity values for taxes levied in 2021 were based on assessed market values as of January 1, 2020), so the trend of change in these tax capacity values lags somewhat behind the housing market and economy in general.

The City's estimated market value increased 8.1 percent for taxes payable in 2020 and increased 7.4 percent for taxes payable in 2021. The following graph shows the City's changes in estimated market value over the past 10 years:



Tax capacity is considered the actual base available for taxation. It is calculated by applying the state's property classification system to each property's market value. Each property classification, such as commercial or residential, has a different calculation and uses different rates. Consequently, a city's total tax capacity will change at a different rate than its total market value, as tax capacity is affected by the proportion of its tax base that is in each property classification from year-to-year, as well as legislative changes to tax rates. The City's tax capacity increased 7.6 percent for 2020 and increased 7.8 percent for 2021.

The following graph shows the City's change in tax capacities over the past 10 years:



The following table presents the average tax rates applied to city residents for each of the last three levy years:

Rates expressed as a percentage of net tax capacity			
	City of Rosemount		
	2019	2020	2021
Average tax rate			
City	39.4	38.6	37.0
County	25.4	24.1	22.7
School	20.6	19.9	20.0
Special taxing	4.2	4.0	3.8
Total	89.6	86.6	83.5

The overall decrease in the average tax rate was spread across most of the taxing authorities, as presented in the table above. The improvement in tax capacity values, previously discussed, contributed to the change in the City's average tax rate.

GOVERNMENTAL FUND BALANCES

The following table summarizes the changes in the fund balances of the City's governmental funds during the year ended December 31, 2021, presented both by fund balance classification and by fund:

Governmental Funds Change in Fund Balance			
	Fund Balance as of December 31,		
	<u>2021</u>	<u>2020</u>	<u>Change</u>
Fund balances of governmental funds			
Total by classification			
Nonspendable	\$ 2,267	\$ 455	\$ 1,812
Restricted	4,666,788	4,563,428	103,360
Committed	634,527	590,017	44,510
Assigned	19,755,896	21,995,159	(2,239,263)
Unassigned	<u>9,129,028</u>	<u>8,143,687</u>	<u>985,341</u>
Total governmental funds	<u><u>\$ 34,188,506</u></u>	<u><u>\$ 35,292,746</u></u>	<u><u>\$ (1,104,240)</u></u>
Total by fund			
General	\$ 12,704,069	\$ 12,293,930	\$ 410,139
Debt Service	1,908,232	2,300,537	(392,305)
Capital Projects	16,180,855	17,844,916	(1,664,061)
Port Authority TIF	2,647,011	2,175,696	471,315
American Rescue Plan Act	201	—	201
Nonmajor funds	<u>748,138</u>	<u>677,667</u>	<u>70,471</u>
Total governmental funds	<u><u>\$ 34,188,506</u></u>	<u><u>\$ 35,292,746</u></u>	<u><u>\$ (1,104,240)</u></u>

In total, the fund balances of the City's governmental funds decreased by \$1,104,240 during the year ended December 31, 2021.

The largest changes were in assigned fund balances, primarily in the Capital Projects Fund, as noted in the table above. The use of assigned fund balance for ongoing city projects in the current year contributed to the overall fund balance decrease.

GOVERNMENTAL FUNDS REVENUES

The following table presents the per capita revenue of the City's governmental funds for the past three years, along with state-wide averages.

We have included the most recent comparative state-wide averages available from the Office of the State Auditor to provide a benchmark for interpreting the City's data. The amounts received from the typical major sources of governmental fund revenue will naturally vary between cities based on factors such as a city's stage of development, location, size and density of its population, property values, services it provides, and other attributes. It will also differ from year-to-year, due to the effect of inflation and changes in its operation. Also, certain data in these tables may be classified differently than how they appear in the City's financial statements in order to be more comparable to the state-wide information, particularly in separating capital expenditures from current expenditures.

We have designed this section of our management report using per capita data in order to better identify unique or unusual trends and activities of the City. We intend for this type of comparative and trend information to complement, rather than duplicate, information in the MD&A. An inherent difficulty in presenting per capita information is the accuracy of the population count, which for most years is based on estimates.

Governmental Funds Revenue per Capita With State-Wide Averages by Population Class							
Year Population	State-Wide			City of Rosemount			
	December 31, 2020			2019	2020	2021	
	2,500–10,000	10,000–20,000	20,000–100,000	25,202	25,650	25,650	
Property taxes	\$ 540	\$ 517	\$ 537	\$ 478	\$ 496	\$ 517	
Tax increments	34	33	44	34	37	42	
Franchise and other taxes	49	60	46	11	10	9	
Special assessments	54	39	54	25	107	52	
Licenses and permits	36	39	46	37	43	54	
Intergovernmental revenues	474	367	273	124	194	37	
Charges for services	113	89	91	171	177	192	
Other	83	69	69	82	116	54	
Total revenue	<u>\$ 1,383</u>	<u>\$ 1,213</u>	<u>\$ 1,160</u>	<u>\$ 962</u>	<u>\$1,180</u>	<u>\$ 957</u>	

The City's governmental fund revenues for 2021 were \$24,534,870, a decrease of \$5,737,242 (19.0 percent) from the prior year. On a per capita basis, the City received \$957 in governmental fund revenue for 2021, a decrease of \$223 from the prior year.

A city's stage of development, along with the way a city finances various capital projects, will impact the mix of revenue sources it receives. Special assessments were \$55 less per capita than the prior year, with decreased prepayments on deferred assessments. Intergovernmental revenues were down, with fewer federal sources recognized in the current year relating to the coronavirus (COVID-19) pandemic. The City also recognized less state funding for street projects, which also reduced intergovernmental revenues when compared to the prior year. The decrease in other sources in the table above was largely due to declining investment earnings and market adjustments in the current year.

The expenditures of governmental funds will also vary from state-wide averages and from year-to-year, based on the City's circumstances. Expenditures are classified into three types as follows:

- **Current** – These are typically the general operating type expenditures occurring on an annual basis, and are primarily funded by general sources, such as taxes and intergovernmental revenues.
- **Capital Outlay and Construction** – These expenditures do not occur on a consistent basis, more typically fluctuating significantly from year-to-year. Many of these expenditures are project-oriented, and are often funded by specific sources that have benefited from the expenditure, such as special assessment improvement projects.
- **Debt Service** – Although the expenditures for debt service may be relatively consistent over the term of the respective debt, the funding source is the important factor. Some debt may be repaid through specific sources, such as special assessments or redevelopment funding, while other debt may be repaid with general property taxes.

The City's expenditures per capita of its governmental funds for the past three years, together with state-wide averages, are presented in the following table:

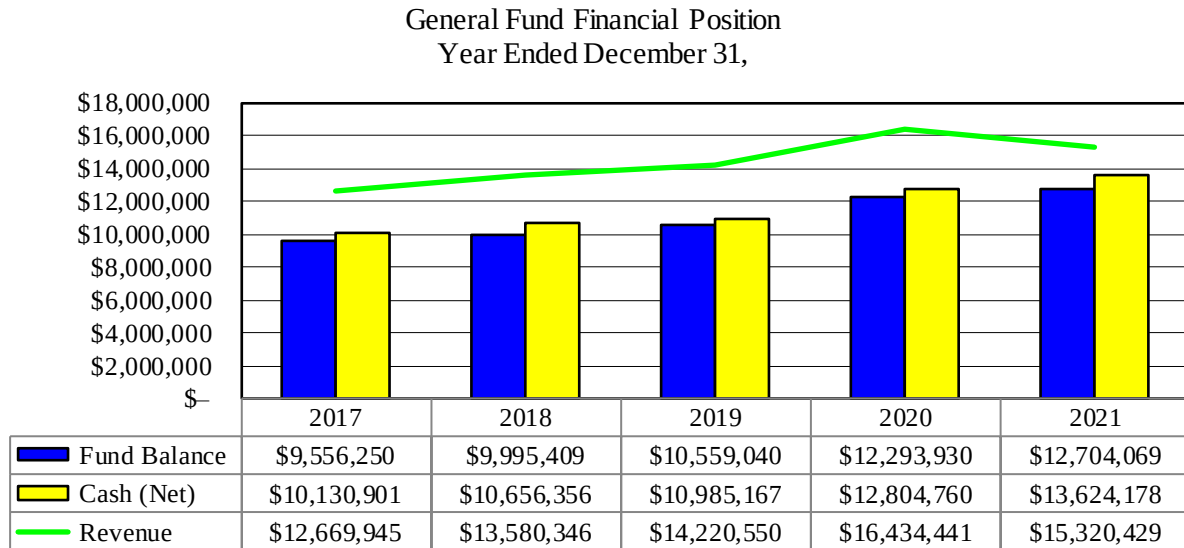
Governmental Funds Expenditures per Capita With State-Wide Averages by Population Class							
Year	State-Wide			City of Rosemount			
	December 31, 2020			2019	2020	2021	
Population	2,500–10,000	10,000–20,000	20,000–100,000	25,202	25,650	25,650	
Current							
General government	\$ 176	\$ 140	\$ 118	\$ 129	\$ 167	\$ 141	
Public safety	315	288	320	187	193	227	
Streets and highways	146	122	112	152	151	154	
Parks and recreation	100	112	95	70	60	68	
All other	95	108	104	4	26	6	
Total current	832	770	749	542	597	596	
Capital outlay and construction	586	429	331	282	402	423	
Debt service							
Principal	172	149	91	62	67	47	
Interest and fiscal	45	42	33	13	11	12	
Total debt service	217	191	124	75	78	59	
Total expenditures	\$ 1,635	\$ 1,390	\$ 1,204	\$ 899	\$ 1,077	\$ 1,078	

Total expenditures in the City's governmental funds for 2021 were \$27,650,781, an increase of \$18,557 (0.1 percent) from the prior year. On a per capita basis, the City expended a total of \$1,078 in 2021, an increase of \$1 from the previous year.

As the above table reflects, the City's expenditures per capita have historically been below the state-wide average. Changes in general government and all other were largely impacted by additional spending in the prior year of federal coronavirus relief funds (CRF) received and economic development spending.

GENERAL FUND

The City's General Fund accounts for the financial activity of the basic services provided to the community. The primary services included within this fund are the administration of the municipal operation, police and fire protection, building inspection, streets and highway maintenance, and culture and recreation. The graph below illustrates the change in the General Fund financial position over the last five years. We have also included a line representing annual revenues to reflect the change in the size of the General Fund operation over the same period.



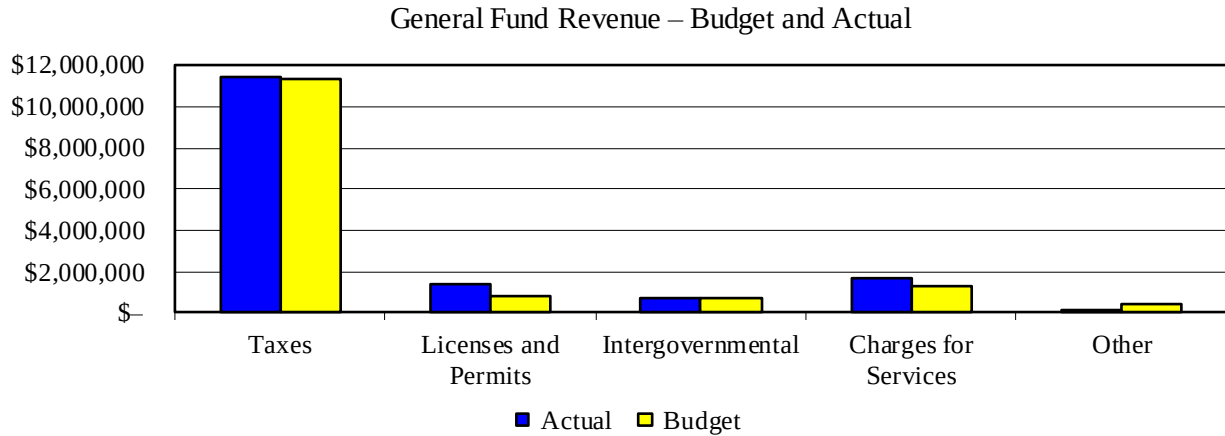
The City's General Fund cash and investments balance at December 31, 2021 was \$13,624,178, an increase of \$819,418 from the previous year. Total fund balance at year-end was \$12,704,069, an increase of \$410,139 from the prior year.

As the graph illustrates, the City has generally been able to maintain healthy cash and fund balance levels as the volume of financial activity has fluctuated. This is an important factor because a government, like any organization, requires a certain amount of equity to operate. A healthy financial position allows the City to avoid volatility in tax rates; helps minimize the impact of state funding changes; allows for the adequate and consistent funding of services, repairs, and unexpected costs; and is a factor in determining the City's bond rating and resulting interest costs. Maintaining an adequate fund balance has become increasingly important given the fluctuations in state funding for cities in recent years.

A trend that is typical to Minnesota local governments, especially the General Fund of cities, is the unusual cash flow experienced throughout the year. The City's General Fund cash disbursements are made fairly evenly during the year other than the impact of seasonal services, such as snowplowing, street maintenance, and park activities. Cash receipts of the General Fund are quite a different story. Taxes comprise about 74.5 percent of the fund's total annual revenue. Approximately half of these revenues are received by the City in July and the rest in December. Consequently, the City needs to have adequate cash reserves to finance its everyday operations between these payments.

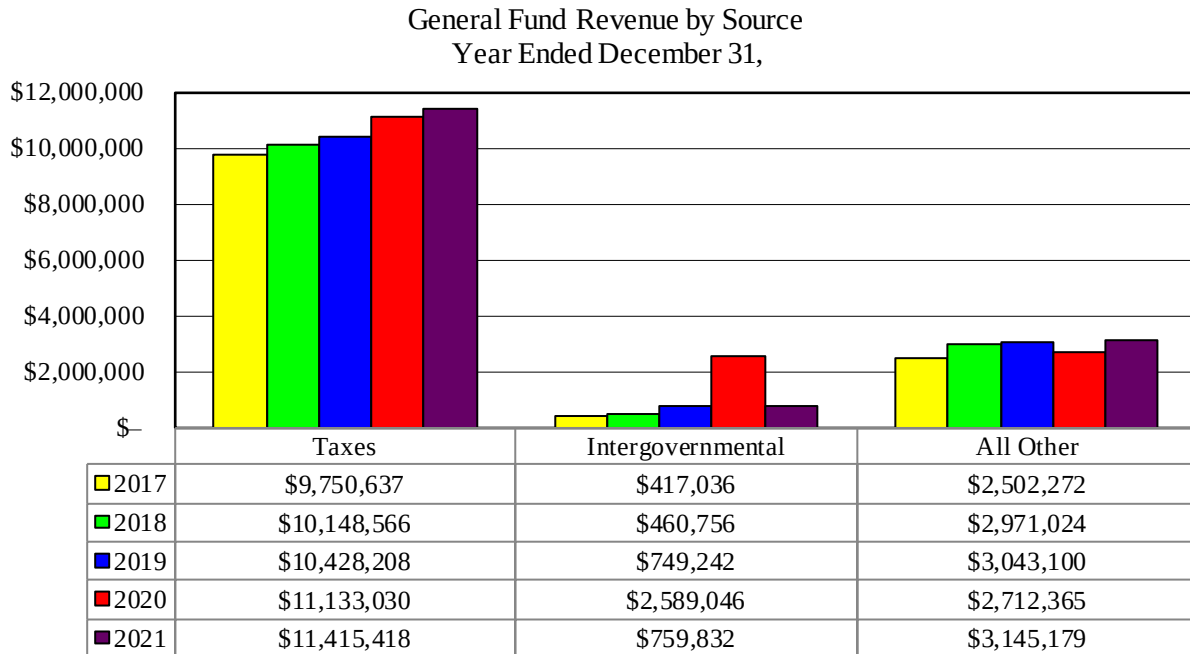
The City's unassigned General Fund balance at the end of the 2021 fiscal year represents approximately 59.1 percent of annual expenditures based on projected 2022 levels.

The following graph reflects the City's General Fund revenue sources for 2021 compared to budget:



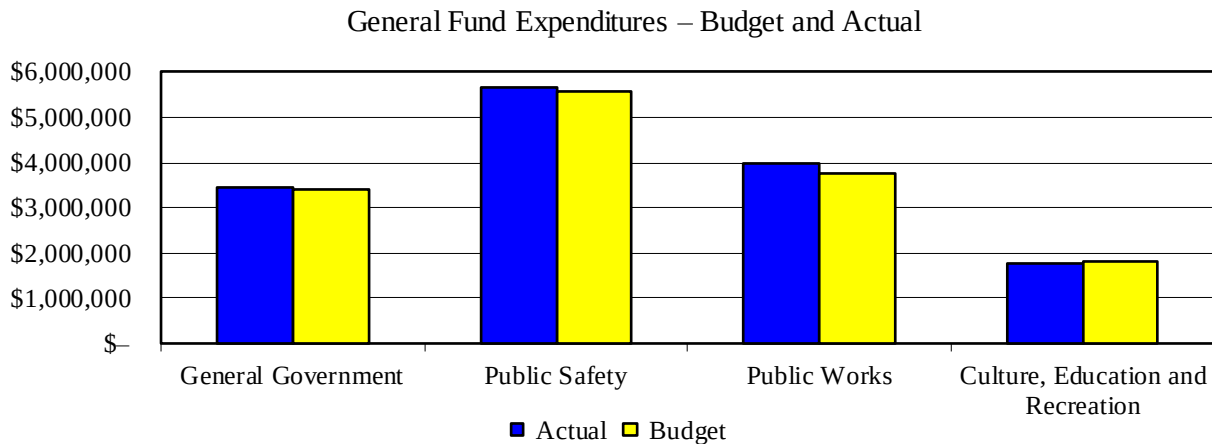
General Fund revenue for 2021 was \$15,320,429, which was \$660,056 (4.5 percent) more than budget. The largest variances over budget were in licenses and permits (\$541,330) and charges for services (\$325,965), due to conservative budgeting and continued development activity in the City. Investment earnings (included within “other” above), were \$200,174 less than anticipated with declining rates of return and market changes.

The following graph presents the City's General Fund revenues by source for the last five years. The graph reflects the City's reliance on property and other taxes, which represented 74.5 percent of General Fund revenues in 2021:



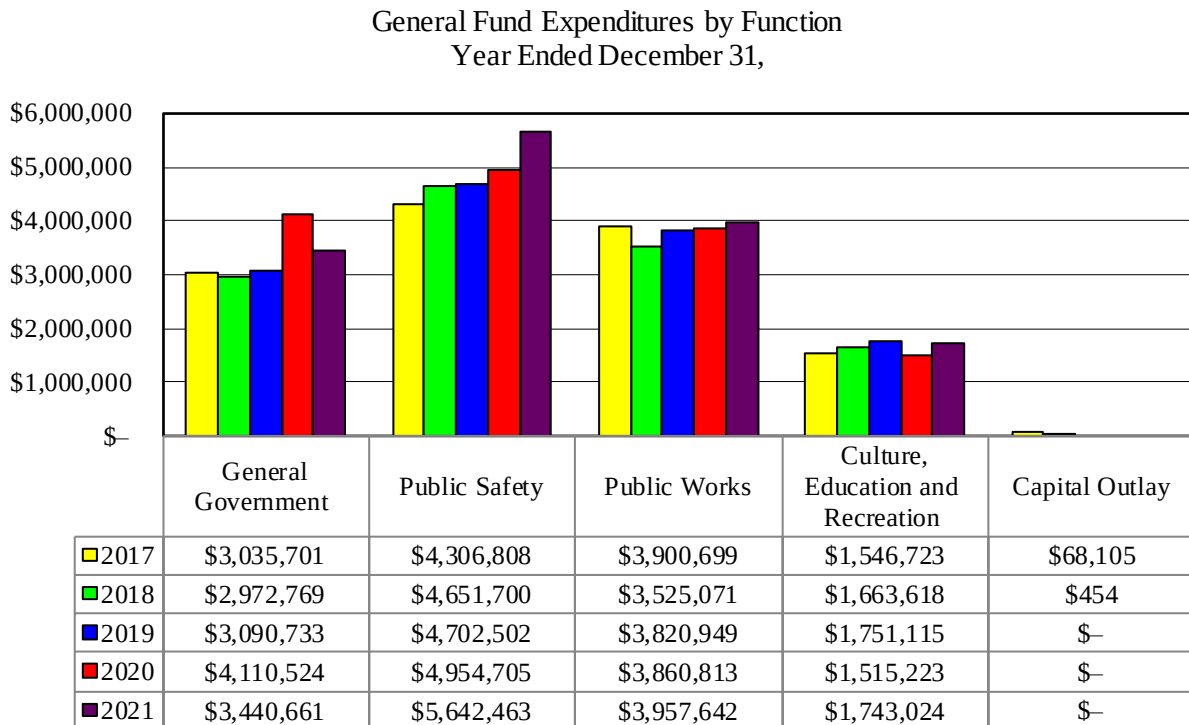
Total General Fund revenue for 2021 was \$1,114,012 (6.8 percent) less than last year. Intergovernmental decreased by \$1,829,214, due a reduction in federal CRF-related funding recognized in the current year. Remaining revenue sources of the General Fund were \$715,202 more than 2020, due to an increase in the tax levy and an increase in development-related charges for services and licenses and permits.

The following graph illustrates the components of General Fund spending for 2021 compared to budget:



General Fund expenditures for 2021 were \$14,783,790, which was \$249,917 (1.7 percent) over budget. Spending was over budget for general government by \$32,861, public safety by \$82,197, and for public works by \$199,642. Culture, education and recreation were \$64,783 under budget, partially offsetting the variances in the other functions. Spending of amounts previously assigned in fund balance contributed to the spending variances in the current year.

The following graph presents the City’s General Fund expenditures by function for the last five years:



Total General Fund expenditures for 2021 were \$342,525 (2.4 percent) more than the previous year. The increase was spread across the public safety, public works, and culture, education and recreation categories, as presented in the table above. Increases were partially due to an increase in wages and benefits, along with strong ongoing development in the City. General government was down, due to one-time spending of federal CRF resources in the previous year.

ENTERPRISE FUNDS OVERVIEW

The City maintains several enterprise funds to account for services the City provides that are financed primarily through fees charged to those utilizing the service. This section of the report provides you with an overview of the financial trends and activities of the City's enterprise funds, which include the Water, Sewer, Storm Water, Street Lighting, and Arena Funds.

The utility funds comprise a considerable portion of the City's activities. We understand that the City is proactive in reviewing these activities on an ongoing basis and we want to reiterate the importance of continually monitoring these operations. Over the years, we have emphasized to our city clients the importance of these utility operations being self-sustaining, preventing additional burdens on general government funds. This would include the accumulation of net position for future capital improvements and to provide a cushion in the event of a negative trend in operations.

ENTERPRISE FUNDS FINANCIAL POSITION

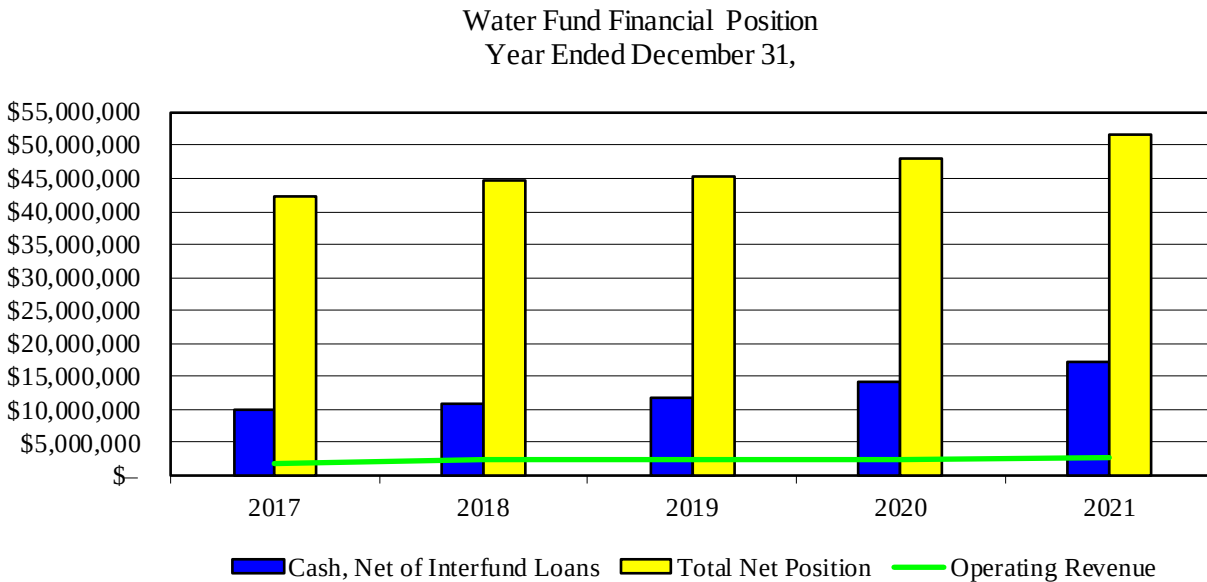
The following table summarizes the changes in the financial position of the City's enterprise funds during the year ended December 31, 2021, presented both by classification and by fund:

Enterprise Funds Change in Financial Position			
	Net Position as of December 31,		
	2021	2020	Change
Net position of enterprise funds			
Total by classification			
Net investment in capital assets	\$ 102,152,720	\$ 99,300,829	\$ 2,851,891
Unrestricted	37,150,043	32,661,481	4,488,562
Total enterprise funds	<u>\$ 139,302,763</u>	<u>\$ 131,962,310</u>	<u>\$ 7,340,453</u>
Total by fund			
Water	\$ 51,626,387	\$ 47,875,231	\$ 3,751,156
Sewer	36,773,786	35,460,295	1,313,491
Storm Water	49,113,784	46,906,419	2,207,365
Street Lighting	93,086	57,069	36,017
Arena	1,695,720	1,663,296	32,424
Total enterprise funds	<u>\$ 139,302,763</u>	<u>\$ 131,962,310</u>	<u>\$ 7,340,453</u>

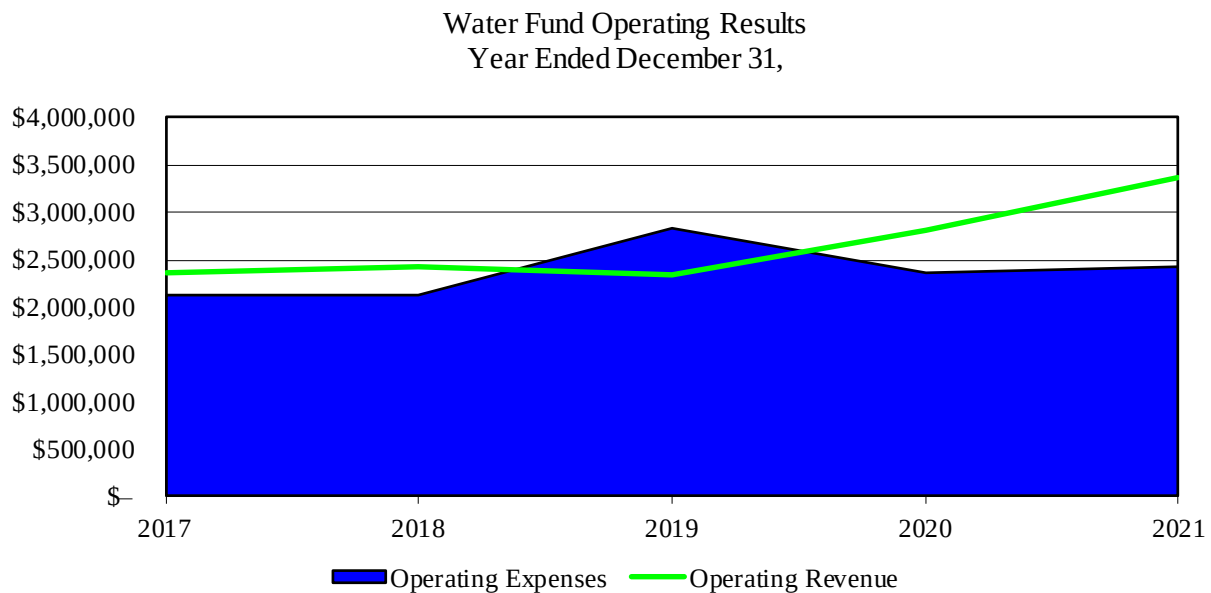
In total, the net position of the City's enterprise funds increased by \$7,340,453 during the year ended December 31, 2021. The increase in net position is primarily from connection fees and capital contributions recognized in the current year.

WATER FUND

At December 31, 2021, the Water Fund had a cash balance of \$17,211,431 and total net position of \$51,626,387. Of this net position total, \$34,216,507 is the net investment in capital assets, while unrestricted has a balance of \$17,409,880. The following graph shows the financial position of the Water Fund over the past five years:



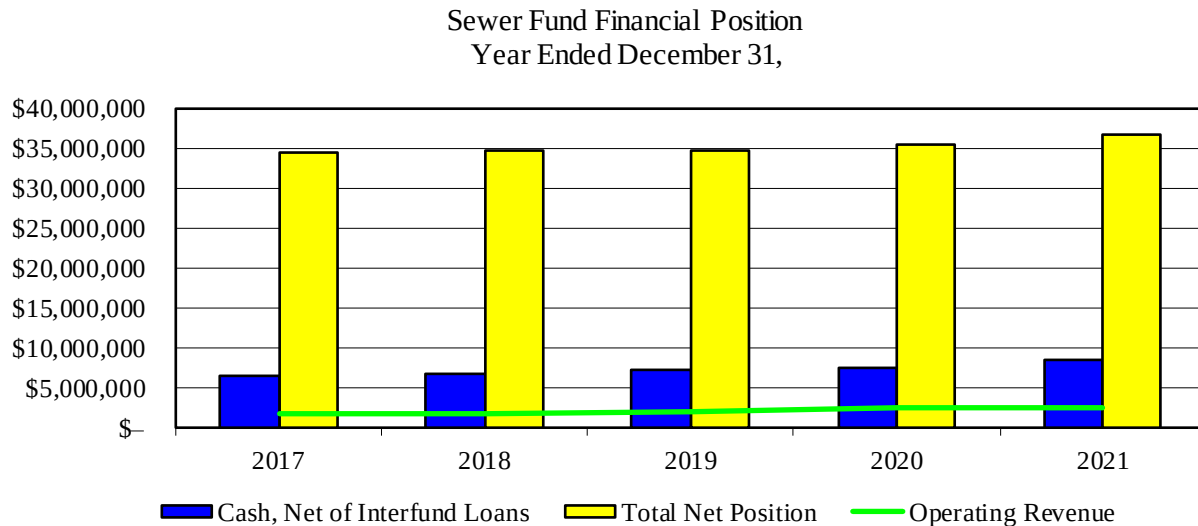
The following graph shows the operating results of the Water Fund over the last five years:



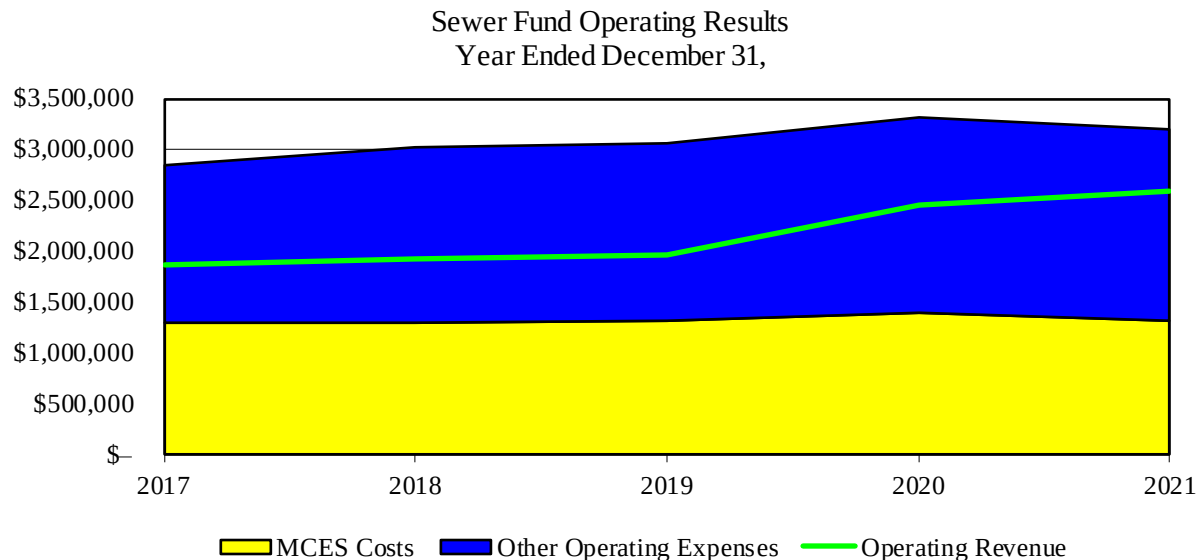
The Water Fund maintains a healthy financial position. During fiscal 2021, the Water Fund recognized an operating income of \$953,854, compared to an operating income of \$454,605 in fiscal 2020. The increase in operating revenue was due to a combination of more water usage and a change in the rate structure in the current year. Consumption will fluctuate from year-to-year based on many factors, including weather patterns and the number of utility customers. The City should continue to review utility rates during its annual budget process to make sure an adequate, yet fair, rate is charged for the services provided. Operating expenses were up in the current year, with an increase in other services and charges.

SEWER FUND

At December 31, 2021, the Sewer Fund had a cash balance of \$8,464,632 and total net position of \$36,773,786. Of this net position total, \$27,891,801 is the net investment in capital assets, while \$8,881,985 is unrestricted. The following graph shows the financial position of the Sewer Fund over the past five years:



The following graph shows the operating results of the Sewer Fund for the last five years:

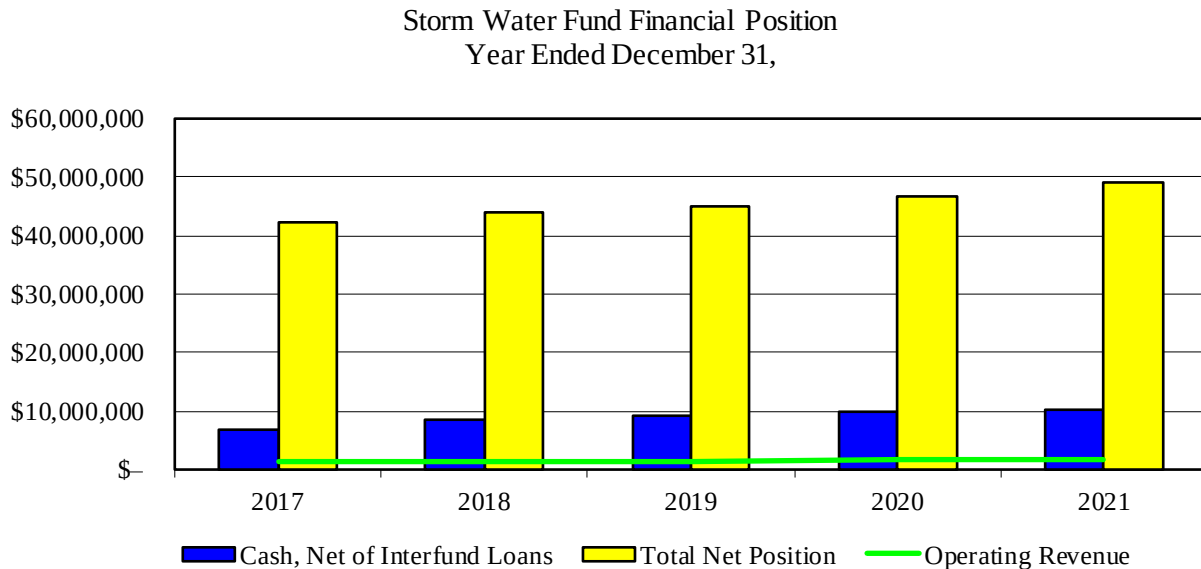


The major expense of the sanitary sewer operation is the charge from the Metropolitan Council Environmental Services (MCES). The main cause of the expense fluctuations from year-to-year, shown on the graph above, are generally changes made to the charges from the MCES, reflecting the results of its sewer treatment operations.

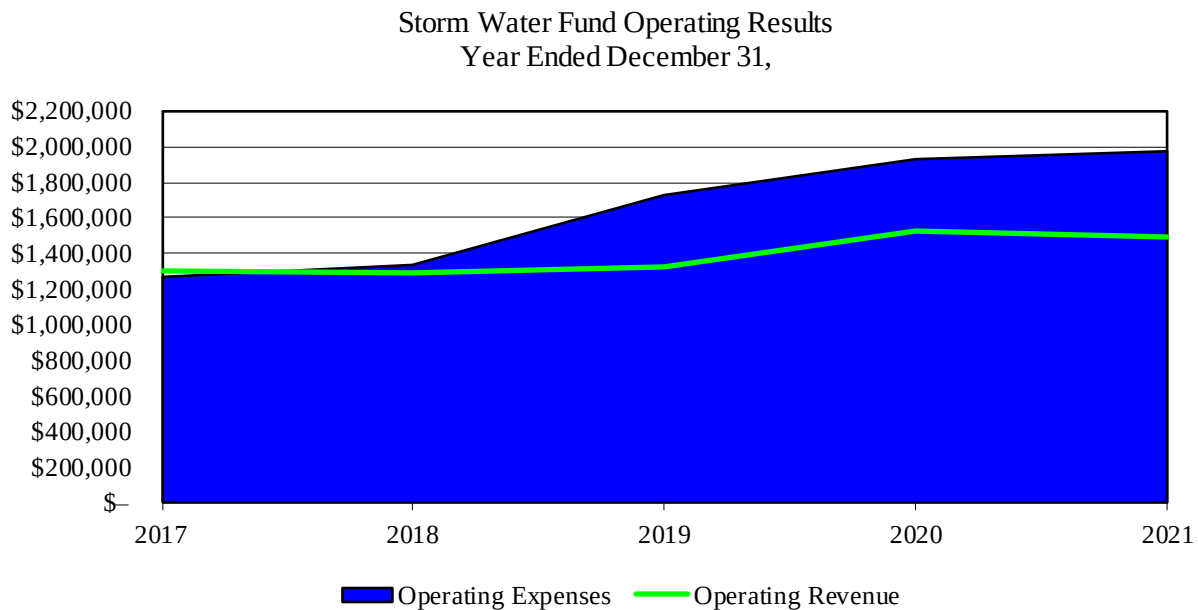
During fiscal 2021, the Sewer Fund reported an operating loss of \$610,943, compared to an operating loss of \$851,135 in fiscal 2020. A change in the rate structure and an increase in users contributed to the growth in operating revenue in the current year. The City should continue to review utility rates during its annual budget process to make sure an adequate, yet fair, rate is charged for the services provided. Operating expenses were down in the current year, with a decrease in other services and charges and metro sewer charges.

STORM WATER FUND

At December 31, 2021, the Storm Water Fund had a cash balance of \$10,318,010 and total net position of \$49,113,784. Of this net position total, \$38,800,832 is the net investment in capital assets, while \$10,312,952 is unrestricted. The following graph shows the financial position of the Storm Water Fund over the past five years:



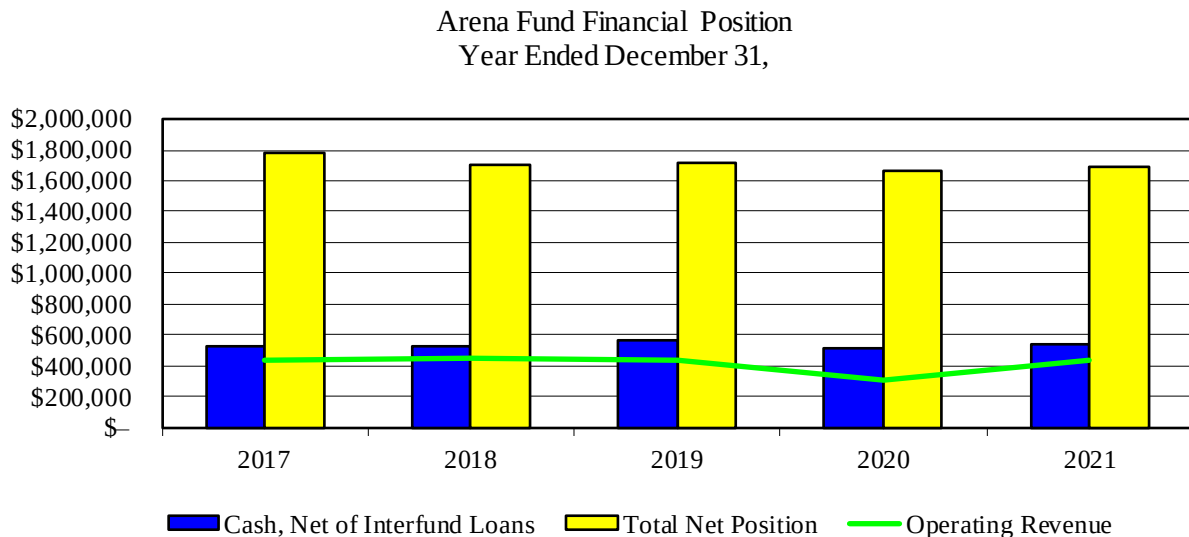
The following graph shows the operating results of the Storm Water Fund for the last five years:



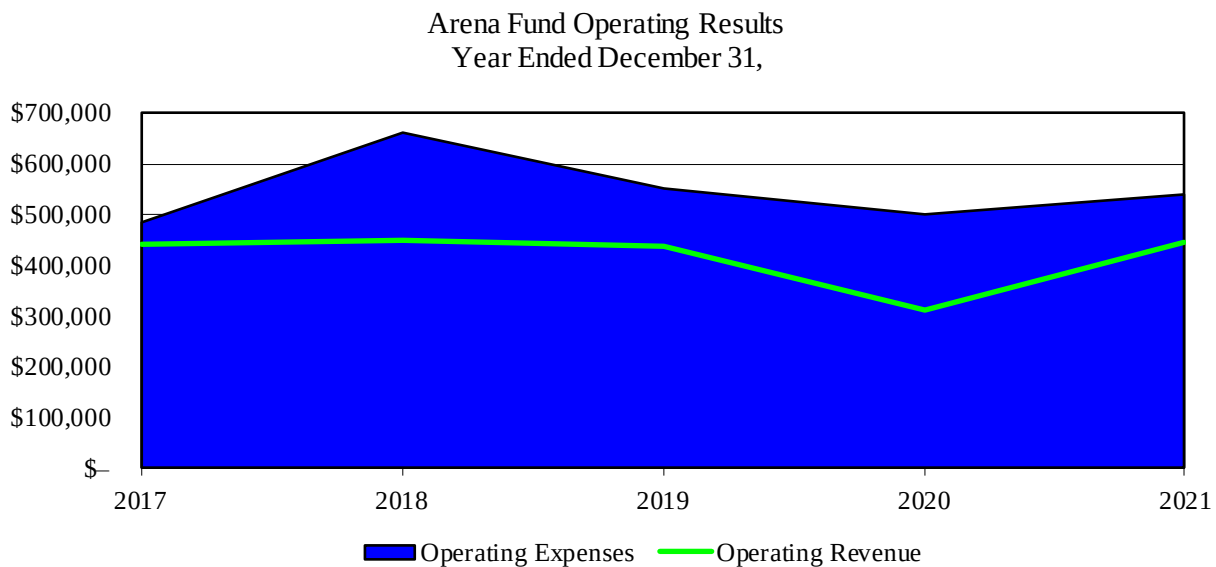
The Storm Water Fund maintains a healthy financial position. During fiscal 2021, the Storm Water Fund reported an operating loss of \$489,295, compared to an operating loss of \$409,170 in fiscal 2020. An increase in operating expenses for depreciation and other services and charges contributed to the change in operating results compared to the prior year.

ARENA FUND

At December 31, 2021, the Arena Fund had a cash balance of \$537,763 and total net position of \$1,695,720. Of this net position total, \$1,243,580 is the investment in capital assets, while \$452,140 is unrestricted. The following graph shows the financial position of the Arena Fund over the past five years:



The following graph shows the operating results of the Arena Fund for the last five years:



During fiscal 2021, the Arena Fund reported an operating loss of \$97,016, compared to an operating loss of \$188,269 in fiscal 2020. The increase in operating revenues and expenses was due to the lifting of restrictions of the ongoing COVID-19 pandemic that limited activities in the prior year.

STREET LIGHTING FUND

The City established the Street Lighting Fund in 2020 to account for the financial activity of the street lighting utility operation. At December 31, 2021, the Street Lighting Fund had a cash balance of \$59,970 and total net position of \$93,086, reported as unrestricted. This ending net position represents an increase of \$36,017 over the prior balance from the fund's first year of operations.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

In addition to fund-based information, the current reporting model for governmental entities also requires the inclusion of two government-wide financial statements designed to present a clear picture of the City as a single, unified entity. These government-wide financial statements provide information on the total cost of delivering services, including capital assets and long-term liabilities.

STATEMENT OF NET POSITION

The Statement of Net Position essentially tells you what the City owns and owes at a given point in time, the last day of the fiscal year. Theoretically, net position represents the resources the City has leftover to use for providing services after its debts are settled. However, those resources are not always in spendable form, or there may be restrictions on how some of those resources can be used. Therefore, net position is divided into three components: net investment in capital assets, restricted, and unrestricted.

The following table presents the components of the City's net position as of December 31, 2021 and 2020, for governmental activities and business-type activities:

	As of December 31,		
	2021	2020	Change
Net position			
Governmental activities			
Net investment in capital assets	\$ 93,890,840	\$ 89,980,056	\$ 3,910,784
Restricted	7,888,401	6,372,033	1,516,368
Unrestricted	24,881,502	24,068,714	812,788
Total governmental activities	126,660,743	120,420,803	6,239,940
Business-type activities			
Net investment in capital assets	102,152,720	99,300,829	2,851,891
Unrestricted	37,150,043	32,661,481	4,488,562
Total business-type activities	139,302,763	131,962,310	7,340,453
Total net position	<u>\$ 265,963,506</u>	<u>\$ 252,383,113</u>	<u>\$ 13,580,393</u>

The City's total net position at December 31, 2021 was \$13,580,393 more than the previous year. Governmental activities increased \$6,239,940 and business-type activities increased \$7,340,453.

The change in components of governmental activity net position reflect the City's continued investment in street infrastructure and capital equipment in the current year. Capital contributions from developers also increased the net investment in capital assets of governmental activities. An increase in amounts restricted for state-funded street projects contributed to the change in governmental activities restricted net position. The increase in business-type activities net position matches the enterprise funds activity previously discussed.

At the end of the current fiscal year, the City is able to present positive balances in all categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

STATEMENT OF ACTIVITIES

The Statement of Activities tracks the City's yearly revenues and expenses, as well as any other transactions that increase or reduce total net positions. These amounts represent the full cost of providing services. The Statement of Activities provides a more comprehensive measure than just the amount of cash that changed hands, as reflected in the fund-based financial statements. This statement includes the cost of supplies used, depreciation of long-lived capital assets, and other accrual-based expenses.

The following table presents the change in the net position of the City for the years ended December 31, 2021 and 2020:

	2021			2020
	Expenses	Program Revenues	Net Change	Net Change
Net (expense) revenue				
Governmental activities				
General government	\$ 4,103,373	\$ 4,645,838	\$ 542,465	\$ (889,080)
Public safety	5,921,296	706,714	(5,214,582)	(4,748,410)
Public works	8,598,676	5,416,862	(3,181,814)	1,402,274
Culture, education and recreation	2,282,462	1,424,610	(857,852)	(450,249)
Conservation and economic development	167,994	47,309	(120,685)	(1,120,910)
Interest and fiscal changes	256,608	—	(256,608)	(241,623)
Business-type activities				
Water	2,435,714	6,458,027	4,022,313	2,293,597
Sewer	3,248,320	4,496,807	1,248,487	295,649
Storm water	1,977,377	4,356,003	2,378,626	1,233,653
Street lighting	206,117	242,114	35,997	57,060
Arena	540,369	443,607	(96,762)	(187,926)
Total net (expense) revenue	<u>\$ 29,738,306</u>	<u>\$ 28,237,891</u>	(1,500,415)	(2,355,965)
General revenues				
Taxes			14,991,157	14,357,409
Unrestricted grants			—	1,833,933
Investment earnings (charges)			(72,212)	1,129,923
Other			161,863	74,288
Total general revenues			<u>15,080,808</u>	<u>17,395,553</u>
Change in net position			13,580,393	15,039,588
Net position – beginning			<u>252,383,113</u>	<u>237,343,525</u>
Net position – ending			<u>\$ 265,963,506</u>	<u>\$ 252,383,113</u>

One of the goals of this statement is to provide a side-by-side comparison to illustrate the difference in the way the City's governmental and business-type operations are financed. The table clearly illustrates the dependence of the City's governmental operations on general revenues, such as taxes, unrestricted grants, and unrestricted investment earnings. In contrast, the City's business-type activities tend to rely more heavily on program revenues like charges for services (sales) and program-specific grants to cover expenses. This is critical given the current downward pressures on the general revenue sources.

The change in net (expense) revenue presented in the table above, when compared to the prior year, is primarily due to the amount of developer contributions and capital grants recognized from year-to-year. These contributions fluctuate with the size and number of completed development projects. The City's spending of federal CRF funding that was reported in unrestricted grants, also impacted the comparison to prior year, as presented in the above table.

LEGISLATIVE UPDATES

As the first year of the fiscal biennium, the primary focus of the 2021 Minnesota legislative session would typically have been the development of the state's fiscal year (FY) 2022–2023 biennial budget. Positive news on the state's budget forecast entering the session, with projections for the end of the FY 2020–2021 biennium improving from a \$2.4 billion shortfall predicted in a May 2020 special pandemic budget projection to a \$940.0 million surplus predicted in the February 2021 budget and economic forecast, was expected to ease the budget process and relieve the pressure to make budget cuts during an already uncertain time. However, given the significant events of the preceding year, including the COVID-19 pandemic and death of George Floyd, the focus of the regular session shifted to legislation responding to the pressing issues that resulted from those events. The business of setting a biennial budget was ultimately not addressed until a June special session that ended in the early morning hours of July 1st.

The following is a brief summary of legislative changes from the 2021 session or previous legislative sessions potentially impacting Minnesota cities.

American Rescue Plan (ARP) Act – The federal ARP Act, signed into law in March 2021, provided federal economic recovery funding for federal, state, and local government responses to the COVID-19 pandemic. Minnesota local governments received approximately \$2.1 billion in funding under the ARP Act, including \$644.0 million awarded to 21 large cities (over 50,000 population) and \$377.0 million awarded to cities and towns with a population below 50,000, with half distributed in FY 2021 and half in FY 2022. Local governments can use ARP Act funding in four broad categories: responding to public health and economic impacts; providing premium pay to essential workers; providing general government services to the extent of revenue loss; or investments in water, sewer, and broadband infrastructure.

Potential State Aid Enhancements – The 2021 Legislature increased state general fund base spending by approximately \$1.3 billion. Included are funding increases for several programs potentially of benefit to Minnesota cities, including:

- A one-time appropriation of \$5.5 million for supplemental aid to cities for FY 2022, to offset losses of local government aid (LGA) for 96 cities under the current formula. It is expected the Legislature will review and consider updating the LGA formula during the 2022 session.
- Annual appropriations of \$1.8 million for the Greater Minnesota Business Development Public Infrastructure Grant Program, intended to bolster local economic growth by providing grant assistance to cities for public infrastructure needed to create and retain jobs.
- Annual appropriations of \$2.5 million for local community childcare grants, intended to assist local communities to increase the number of childcare providers to support economic development.
- Allocating a total of \$70.0 million from the state's ARP Act funds over the biennium (\$35.0 million per year) to fund the Border-to-Border Broadband Grant Program, which provides grants to local governments for enhancing broadband availability.
- Annual allocations of \$4.5 million for reimbursements to local governments for firefighter training and education costs.
- Annual allocations of \$2.9 million for reimbursement to local governments for peace officer training costs.
- A one-time appropriation of \$18.0 million for FY 2022 to the small cities assistance account to provide additional road repair funding for cities under 5,000 population.

Truth-in-Taxation Changes – Effective for property taxes payable in 2023 and thereafter, county auditors will be required to prepare a new statement for inclusion in its parcel-specific truth-in-taxation notices that contains summary budget information for the county, cities, and school districts for which they spread and collect tax levies. Cities with a population greater than 500 will be required to compile and provide current and proposed summary budget information to the county auditor, based on the summary budget information cities are required to submit each year to the Minnesota state auditor.

Tax Base Change for Low-Income Rental Property – Effective for assessment years 2022 and 2023, the first-tier limit for class 4d low-income rental property is reduced from \$174,000 to \$100,000, with class rates remaining at 0.75 percent on the first \$100,000 and 0.25 percent on the remaining balance. The tier limit will once again be adjusted annually after assessment year 2023.

Local Sales Tax Projects Defined – Minnesota cities are authorized to include up to five capital projects in proposals for local sales taxes. The definition of a capital project for this purpose was updated to include: a single building or structure, including associated infrastructure; improvements within a single park or recreation area, or; a contiguous trail.

Tax Increment Financing (TIF) Flexibility – The Legislature enacted several measures that provide additional flexibility for TIF spending, including:

- Allowing unobligated TIF to be used to provide loans, interest rate subsidies, or other assistance to private developers for the construction or substantial rehabilitation of buildings and ancillary facilities, if doing so will create jobs. Transfer authority expires on December 31, 2022, and all transferred increment must be spent by December 31, 2025, or returned to the TIF district.
- Allowing TIF districts that have elected to increase pooling by 10 percent to use the increment for owner-occupied housing that meets the requirements of a housing TIF district, in addition to current low-income rental housing.
- Providing three-year extensions of the five-year and six-year rules for redevelopment districts created after December 31, 2017, but before June 30, 2020, thereby extending their duration.
- Creating a three-city pilot program, giving temporary authority to transfer unobligated housing TIF district increment to the cities affordable housing trust funds.

Sales and Use Tax Refund Process – Effective for purchases made after June 30, 2021, cities and other local governments are allowed to utilize a streamlined process to secure a sales tax refund on construction materials purchased by a contractor on behalf of the city for construction, remodeling, expansion, or improvement of public safety facilities owned by local governments, such as police and fire stations. The process also applies to materials used in related facilities, such as access roads, lighting, sidewalks, and utility components. Under the process, local governments would continue to initially pay sales tax on these materials, but would then be allowed to file for a refund of the sales tax paid. Contractors would be required to provide the local government with the information necessary to file for the refund.

Fire Protection Special Taxing District Authority – Effective for property tax levies payable in 2023 and thereafter, the current law giving emergency medical districts taxing authority is expanded to include fire protection districts. Two or more local units of government are now permitted to establish a special taxing district to provide fire protection, emergency medical services, or both. The special taxing district will have authority to levy property taxes to finance district operations, spread either across the entire district at a set rate, or allocated to each participating jurisdiction based on factors, such as population or service calls. Districts will also have authority to issue debt related to the function of the district. The property tax and debt issuance authority also apply to existing districts established prior to June 30, 2021.

Open Meeting Law – The Legislature made several pandemic-related changes to the Open Meeting Law, including removing the statutory cap of three times per year for elected officials to utilize a medical exception for attending meetings remotely between January 1, 2021, and July 1, 2021, and removing the requirement for elected officials participating in public meetings remotely, due to military service or medical exceptions, to disclose their remote locations. The law changes also updated the definition of “interactive technology” to replace “interactive television” throughout the text of the Open Meeting Laws, and added requirements for public bodies meeting remotely to enable remote participation by the public free of charge and enable public comment from remote locations, when practical.

ACCOUNTING AND AUDITING UPDATES

The following is a summary of Governmental Accounting Standards Board (GASB) standards expected to be implemented in the next few years. Due to the COVID-19 pandemic, the GASB has delayed the original implementation dates of these and other standards as described below.

GASB Statement No. 87, *Leases*

A lease is a contract that transfers control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this statement.

Governments enter into leases for many types of assets. Under the previous guidance, leases were classified as either capital or operating depending on whether the lease met any of the four tests. In many cases, the previous guidance resulted in reporting lease transactions differently than similar nonlease financing transactions.

The goal of this statement is to better meet the information needs of users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. This statement increases the usefulness of financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

Under this statement, a lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

To reduce the cost of implementation, this statement includes an exception for short-term leases, defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 91, *Conduit Debt Obligations*

The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having all of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third party obligor, and (3) a debt holder or a debt trustee.
- The issuer and the third party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

This statement also addresses arrangements, often characterized as leases, that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third party obligors in the course of their activities.

This statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.

GASB Statement No. 92, *Omnibus 2020*

The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports.
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other post-employment benefit (OPEB) plan.
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for post-employment benefits.
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to post-employment benefit arrangements.
- Measurement of liabilities (and assets, if any) related to asset retirement obligations in a government acquisition.
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature.
- Terminology used to refer to derivative instruments.

The requirements of this statement are effective for fiscal years beginning after June 15, 2021. Earlier application is encouraged.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*

This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

An SBITA is defined as a contract that conveys control of the right to use another party's (an SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Under this statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability.

This statement provides an exception for short-term SBITAs with a maximum possible term under the SBITA contract of 12 months, including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

The requirements of this statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an Amendment of GASB Statement No. 14 and No. 84, and a Supersession of GASB Statement No. 32*

The primary objectives of this statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution OPEB plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this statement that (1) exempt primary governments that perform the duties that a government board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans, and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately.

The requirements of this statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this statement.

GASB Statement No. 98, *The Annual Comprehensive Financial Report*

This statement establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments. This statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur. This statement's introduction of the new term is founded on a commitment to promoting inclusiveness. The requirements of this statement are effective for fiscal years ending after December 15, 2021. Earlier application is encouraged.

CITY OF ROSEMOUNT
DAKOTA COUNTY, MINNESOTA

Special Purpose Audit Reports

Year Ended
December 31, 2021

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CITY OF ROSEMOUNT
DAKOTA COUNTY, MINNESOTA

Special Purpose Audit Reports
Year Ended December 31, 2021

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

To the City Council and Management
City of Rosemount, Minnesota

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rosemount, Minnesota (the City) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 26, 2022.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, 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.

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 City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

(continued)

REPORT ON COMPLIANCE AND OTHER MATTERS

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

PURPOSE OF THIS REPORT

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

Malloy, Montague, Karnowski, Radosevich & Co., P.A.
Minneapolis, Minnesota
May 26, 2022

PRINCIPALS

Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA/CMA
Jaclyn M. Huegel, CPA
Kalen T. Karnowski, CPA

INDEPENDENT AUDITOR'S REPORT
ON MINNESOTA LEGAL COMPLIANCE

To the City Council and Management
City of Rosemount, Minnesota

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Rosemount, Minnesota (the City) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 26, 2022.

MINNESOTA LEGAL COMPLIANCE

In connection with our audit, we noted that the City failed to comply with provisions of the claims and disbursements section of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, insofar as they relate to accounting matters as described in the Schedule of Findings and Responses as finding 2021-001. Also, in connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

CITY'S RESPONSE TO FINDING

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the legal compliance finding identified in our audit and described in the accompanying Schedule of Findings and Responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

Malloy, Montague, Karnowski, Radosevich & Co., P.A.

Minneapolis, Minnesota
May 26, 2022

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CITY OF ROSEMOUNT

Schedule of Findings and Responses Year Ended December 31, 2021

MINNESOTA LEGAL COMPLIANCE FINDING

2021-001 CLAIMS AND DISBURSEMENTS

Criteria – Minnesota Statutes § 471.425, Subd. 2.

Condition – Minnesota Statutes require prompt payment of local government bills within a standard payment period of 35 days from the receipt of goods and services for governing boards that meet at least once a month. If such obligations are not paid within the appropriate time period, local governments must pay interest on the unpaid obligations at the rate of 1.5 percent per month or part of a month. One of twenty-five disbursements tested were not paid within the statutory time limit.

Questioned Costs – Not applicable.

Context – One of twenty-five disbursements tested were not in compliance.

Repeat Finding – This is a current year finding.

Cause – This was an oversight by city personnel.

Effect – Certain payments made to vendors were not paid within the timeframe, as required by state statutes.

Recommendation – We recommend that the City of Rosemount, Minnesota (the City) review claims and disbursements payment procedures in place to ensure that all invoices are paid within statutory requirements.

View of Responsible Official and Planned Corrective Actions – There is no disagreement with the audit finding. The City will review its claims and disbursements procedures in place to ensure future compliance with Minnesota Statutes.

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City Council Meeting: June 7, 2022

AGENDA ITEM: Public Meeting to Receive Comment on Rosemount Stormwater Pollution Prevention Plan (SWPPP)	AGENDA SECTION: Presentations
PREPARED BY: Jane Byron, Storm Water Specialist	AGENDA NO. 3.c.
ATTACHMENTS: SWPPP BMP Sheets	APPROVED BY: LJM
RECOMMENDED ACTION: Hold Public Meeting to receive comments on the City of Rosemount's Stormwater Pollution Prevention Plan (SWPPP)	

BACKGROUND

A requirement of the NPDES MS4 Permit issued to the City of Rosemount by the Minnesota Pollution Control Agency (MPCA) is to annually provide an opportunity for the public to give input on the City's Stormwater Pollution Prevention Plan (SWPPP). Due to its size, the full and complete SWPPP is available on the City's website for viewing. Attached are the SWPPP Best Management Practice (BMP) Sheets which provide a summary of the practices the City implements to reduce its impact on stormwater from City operations.

Additionally, in an effort to provide greater access to the public to provide comments on the SWPPP, the City has posted information on the website about how to view the SWPPP online and provide comments via mail or email through June 20, 2022.

RECOMMENDATION

Staff recommends that City Council hold a Public Meeting to receive comments on Rosemount's Stormwater Pollution Prevention Plan (SWPPP).

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part II.D.1.](#)

BMP Title:

BMP Description:

Provide mutually beneficial partnerships to address MS4 permit requirements of providing educational opportunities, illicit discharge detection and elimination, and maintenance of the city conveyance systems. Agreements will be pursued between the City of Rosemount and the Dakota Soil and Water Conservation District.

Measurable Goals:

Determine if this partnership beneficial in the educational, training, and/or enforcement aspects of the MS4 program.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2022
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number: 1-B

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.1](#) [Part III.D.1](#) [Part III.D.1](#) [Part III.D.1](#) [Part III.D.1](#)

BMP Title: Education Activity Implementation Plan

BMP Description:

The City will provide stormwater education and outreach programs for residents within the City. The City will complete an outline of the education program and implementation schedule for the upcoming permit cycle.

Measurable Goals:

The City will document the number of publications and households served by publication. The effectiveness of this BMP will be measured by the number of articles and brochures published in newsletters, distributed via City mailings/website and RCWD workshops, and visits to the City's website. Success of this BMP is defined as developing then implementing the educational activities schedule and distributing/hosting a minimum of four educational materials, workshops, or presentations per year.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.1](#) [Part III.D.1](#) [Part III.D.1](#) [Part III.D.1](#) [Part III.D.1](#)

BMP Title:

BMP Description:

The City or its designee will raise awareness to the audience involved by providing information on stormwater pollution prevention, effects of illicit discharges, best management practices, components of the SWPPP and outside entity resources available to City residents and business owners.

Measurable Goals:

The effectiveness of this BMP will be measured by the number of articles and brochures published in newsletters, distributed via City mailings/website and RCWD workshops, and visits to the City's website. Success of this BMP is defined as developing then implementing the educational activities schedule and distributing a minimum of 3 stormwater related articles in the City newsletter annually, promoting 2 educational workshops per year, and continuing to implement the Wetland Health Evaluation Program.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.1](#) [Part III.D.1](#) [Part III.D.1](#) [Part III.D.1](#) [Part III.D.1](#)

BMP Title:

BMP Description:

The City updates their web page by providing information on high priority stormwater pollution prevention topics and effects of illicit discharge to City residents and business owners. The goal will be to add new material as it becomes available and record the number of website hits annually.

Measurable Goals:

Track website hits to the stormwater documents available. Track the comments left by community members about the stormwater program.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.1](#)

[Part III.D.1](#)

[Part III.D.1](#)

[Part III.D.1](#)

BMP Title:

BMP Description:

City staff will develop then distribute stormwater related articles in the City newsletter. This goal will be met by distributing a minimum of two stormwater related articles in the City newsletter each year.

Measurable Goals:

Track the number of newsletters that were distributed.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part II.D.1.](#) [Part III.D.1](#) [Part III.D.1](#) [Part III.D.1](#)

BMP Title:

BMP Description:

The City will collaborate and coordinate the development and implementation of the City's educational activities schedule with all three of the City's Watershed Management Commissions.

Measurable Goals:

Track the number of community members who give input and attend the educational activities.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2022
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.2](#) [Part III.D.2](#) [Part III.D.2](#) [Part III.D.2](#) [Part III.D.2](#)

BMP Title:

BMP Description:

Provide public notice of meeting to provide input on the SWPPP in accordance with City public hearing notification requirements.

Measurable Goals:

Make sure the notice for the public is posted within the acceptable timeframe for public input. The effectiveness of this BMP will be measured by the number of public notices posted.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.2](#) [Part III.D.2](#) [Part III.D.a](#) [Part III.D.2](#) [Part III.D.2](#)

BMP Title:

BMP Description:

Hold an annual public meeting combined with a City Council meeting or other public participation/involvement event to solicit public input on the SWPPP, discuss its effectiveness, or make amendments to current SWPPP. Explore new venues and enhance meeting effectiveness and participation.

Measurable Goals:

Document attendance and record minutes at the public meeting, record statements and written comments and document changes made to the SWPPP. Effectiveness will be evaluated based upon the amount of resident feedback is received.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.2](#) [Part III.D.2](#) [Part III.D.2](#) [Part III.D.2](#) [Part III.D.2](#)

BMP Title:

BMP Description:

The City will conduct a public meeting and host a web page on the City's Storm Water Pollution Prevention Program. City staff will respond to all public comments and statements received from the public meeting, and document any proposed changes to the SWPPP for final approval by the City Engineer (if applicable).

Measurable Goals:

The goal of this BMP will be met by documenting all written and oral input into the record of decision and submitted in conjunction with the annual report to the MPCA.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.2](#)

[Part III.D.2](#)

[Part III.D.2](#)

BMP Title:

BMP Description:

Provide an electronic document of the SWPPP document to allow viewing anytime and easier access to these documents.

Measurable Goals:

The effectiveness of this BMP will be measured by tracking the number of website hits to the SWPPP and the amount of public input submitted electronically.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part II.D.4.](#) [Part III.C.1.](#) [Part III.D.3.](#) [Part III.D.3.](#)

BMP Title:

BMP Description:

Update storm sewer map to meet the requirements of Part II.D.4. of the MS4 General Permit. Identify outfalls, including unique identification (ID) number assigned by the permittee, and an associated geographic coordinate. Update pond inventory and submit to MPCA.

Measurable Goals:

The effectiveness of this BMP will be defined as mapping all storm sewer conveyances 12" or greater that are owned by the City. The success of this BMP will be measured by annually updating all City owned storm sewer conveyances equal to or greater than 12".

Responsible Person:

Name:	Aaron Menza
Title:	GIS Analyst
Phone:	651-322-2085
Email:	aaron.menza@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#)

BMP Title:

BMP Description:

Review ordinance annually to ensure that ordinance continues to meet the needs of the City and legal requirements. Elements of this ordinance will include, but are not limited to, defining allowable discharges, setting policy as it pertains to violations and penalties, and mitigation requirements.

Measurable Goals:

The effectiveness of this BMP will be measured by the number of enforcement actions issued annually. Success will be defined as the review of existing ordinances or amendments made to the illicit discharge ordinance.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2022
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#)

BMP Title:

BMP Description:

Develop written program and implement it as defined in City SWPPP to meet requirements of Part III.D.3.c.h. of the MS4 General Permit. This BMP includes providing information on recycling options, services, and programs within the City. The City will also review the current educational activities undertaken by its staff to eliminate illicit discharges from general City operations.

Measurable Goals:

The City will continue to annually review the educational content of printed literature for adequacy and update as necessary. BMP effectiveness will be measured by the number of calls to the City regarding illegal dumping or illicit discharges. Also, success will be defined by providing educational material to the City staff a minimum of one time annually.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2022
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#)

BMP Title:

BMP Description:

Develop written procedures for illicit discharge inspections, investigations, and response actions.
Develop a process to document information as described in the Permit (Part III.3.h.) within 12 months following the date permit coverage is extended. Elements of this ordinance will include, but are not limited to, defining allowable discharges and mitigation requirements.

Measurable Goals:

The effectiveness of this BMP will be measured by the number of enforcements actions issued annually.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2022
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#)

BMP Title:

BMP Description:

In year 1, the City will map out areas that are identified as high-priority outfalls and around high-risk establishments (fast food restaurants, dumpsters, car washes, mechanics, and oil changes). In years 2-5, the City will integrate those sites into its annual MS4 inspection activities. The City will notify the MPCA state duty officer of any hazardous material spills or discharges.

Measurable Goals:

The effectiveness of this BMP will be measured by:

1. Annually documenting the number of miles covered by trash and debris collection,
2. Annually documenting all reported non-stormwater discharges occurring on City owned land, private property, and right-of-way, as well as any remedial actions taken (if applicable).

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#) [Part III.D.3](#)

BMP Title:

BMP Description:

As needed, City staff or a consultant will be used to televise a selection of the sewer system, collect grab samples, or perform other effective testing procedures to find illicit connection identified in the system.

Measurable Goals:

All non-stormwater discharges (as defined in Part III.D.3.f.) were evaluated and determined to be insignificant sources of pollutants to the MS4.

Responsible Person:

Name:	Chuck Jacobus
Title:	Public Works Supervisor
Phone:	651-322-2021
Email:	chuck.jacobus@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number: 3-G

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.A.](#)

[Part III.D.3](#)

[Part III.D.3](#)

[Part III.D.3](#)

[Part III.D.3](#)

[Part III.D.3](#)

[Part III.D.3](#)

BMP Title: Standard Operating Procedures (SOPs)

BMP Description:

Develop SOPs for IDDE within the initial 12 months of the beginning date of permit coverage.

Measurable Goals:

The effectiveness of this BMP and the SOPs for IDDE will be calculated by the amount of regulation as well as maintaining compliance with the NPDES MS4 permit.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2022
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.4.](#)

BMP Title:

BMP Description:

Review the City's ordinance to ensure it meets the requirements of Part III.D.4.a.(1)-(8) of the MS4 General Permit and that it is at least as stringent as the MPCA general permit to Discharge Stormwater Associated with Construction Activity.

Measurable Goals:

The City will annually review and update as necessary the City's erosion control ordinances. This BMP effectiveness will be calculated by tracking the compliance issues with construction sites.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	Public Works/Engineering
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#)

BMP Title:

BMP Description:

Review and evaluate the efficacy of construction site erosion control plans through regular (weekly to monthly) inspections for construction sites to ensure compliance with City ordinances. Document all inspections and enforcement actions (public and private) and keep on file at City. As part of the City's permit approval standards, BMPs must be implemented in accordance with the NPDES permit.

Measurable Goals:

Success of this BMP will be determined by site inspections per NPDES Phase II requirements and City permit approvals.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#)

BMP Title:

BMP Description:

Maintain established guidelines, inspection criteria, and enforcement procedures for the management of construction site waste. Continue to inspect construction sites for compliance with waste control ordinances for materials that include discarded building materials, concrete truck washout, chemicals, litter and sanitary waste at the construction site that may cause adverse impacts to water quality.

Measurable Goals:

The effectiveness of this BMP will be measured by the annual recorded number of remedial actions against construction site operations. Success of this BMP will be defined as operator compliance to the City's Waster and Material Disposal, 1350.06 ordinance and NPDES Phase II permit regulations.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#)

BMP Title:

BMP Description:

Every applicant for a city permit to allow land disturbing activities is required to submit a project specific stormwater management plan (if applicable) and/or erosion control plan to the City for review and approval. Construction permits will be required to meet MPCA NPDES Phase II guidelines for erosion and sediment control and all applicable City ordinances and codes.

Measurable Goals:

No City permit to allow land disturbing activities shall be issued until approval of a stormwater management plan (if applicable) and/or erosion control plan, or waiver of the approval requirement has been obtained. Success will be defined as enforcing the permit's submittal requirement and the number of pre-construction meetings held to discuss BMP implementation, NPDES requirements, City ordinances and standards, etc.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2025
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number: 4-E

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#)

BMP Title: Receipt and Consideration of Non-Compliance for Construction Site Stormwater Controls

BMP Description:

The City will establish a phone line and website contact information through which the public may report potential construction site erosion control and waste disposal infractions. Reported incidents will be inspected within 24 hours of receipt or on the next scheduled work day by the City. Hazardous material spills or discharges will be reported to the MPCA State Duty Officer within 24 hours.

Measurable Goals:

The City will establish contact information for receipt of construction site violations. The City will record:

- The number of calls and emails related to SWPPP issues.
- The number of illicit discharge and construction site complaints.
- The number of clean-up activities or SWPPP changes resulting from calls or emails.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.3](#) [Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#)

BMP Title:

BMP Description:

Construction site operators must conform to all NPDES construction permit standards and City ordinances pertaining to construction site erosion control and waste disposal. Inspection procedures consist of NPDES Phase II inspection requirements and violations reported by the public as defined in BMP Summary Sheets 3-C and 4-E.

Measurable Goals:

The City will begin to annually evaluate the effectiveness of site inspections and enforcement procedures via enforcement actions taken annually. Additional and/or revised procedures will be added (if applicable) when deemed necessary or found non-conforming to NPDES Phase II requirements.

Responsible Person:

Name:	Jane Byron
Title:	Stormwater Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.A.](#) [Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#)

BMP Title:

BMP Description:

Complete an annual review of SOPs for site inspections and site plan reviews by evaluating checklists and existing guidelines to ensure they are up-to-date to reflect MPCA's current construction general permit requirements.

Measurable Goals:

The effectiveness of this BMP and the SOPs for IDDE will be calculated by the amount of regulation as well as maintaining compliance with the NPDES MS4 permit.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2025
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.B.1.](#) [Part III.B.2.](#) [Part III.D.4.](#) [Part III.D.4.](#) [Part III.D.4.](#)

BMP Title:

BMP Description:

Establish/outline enforcement response procedures (ERPs) for construction site activities that enforce the standard operating procedures and permit requirements.

Measurable Goals:

The effectiveness of this BMP will be measured by the amount of violations and enforcement actions taken place throughout each year within the City.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2022
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#)

BMP Title:

BMP Description:

Update the City Grading, Building, and ROW permits and Construction Site Stormwater Runoff ordinance to meet the new permit requirements within 12 month following the date permit coverage is extended. City staff will review and revise (if applicable) current City ordinances and codes annually for conformance to new or amended NPDES construction permit and/or watershed district erosion control

Measurable Goals:

The City will annually review and update as necessary the City's erosion control ordinances.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2025
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number: 4-J

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#)

BMP Title: Prioritize Inspections

BMP Description:

The City will develop a process to determine the frequency for inspecting high priority inspection sites (e.g. near sensitive receiving waters, projects larger than 5 acres). The process will be developed onto a city map that calls out these sensitive areas.

Measurable Goals:

The City will begin to annually evaluate the effectiveness of site inspections and enforcement procedures via enforcement actions taken annually. Additional and/or revised procedures will be added (if applicable) when deemed necessary or found non-conforming to NPDES Phase II requirements.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2025
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#) [Part III.D.4](#)

BMP Title:

BMP Description:

Develop procedures to integrate construction site stormwater runoff review and inspection documents into permit tracking program. The documents will help to maintain compliance with the MPCA and the City Code on these construction sites.

Measurable Goals:

The effectiveness of this BMP will be determined by the amount of permits applied for and the ease to complete the inspections of the construction sites.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.5](#) [Part III.D.5](#) [Part III.D.5](#) [Part III.D.5](#) [Part III.D.5](#)

BMP Title:

BMP Description:

The City will review and revise (if necessary, during the plan review process) permanent BMP designs and criteria for post-construction stormwater management associated with new development and redevelopment projects of one acre or more. The City will also actively look for non-structural opportunities where prudent and feasible.

Measurable Goals:

The goal of this BMP will be met if the City conducts plan reviews on new development and redevelopment projects of one acre or more. Success of this BMP is defined as annually recording all revised BMP designs and implemented structural and non-structural BMPs on City properties.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2025
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.5](#) [Part III.D.5](#) [Part III.D.5](#) [Part III.D.5](#) [Part III.D.5](#) [Part III.D.5](#)

BMP Title:

BMP Description:

Complete Ordinance updates for post-construction runoff from new development and redevelopment within 12 months of extension of permit coverage.

Measurable Goals:

The City will annually review and update as necessary the City's post-construction ordinance and permit requirements.

Responsible Person:

Name:	Jane Byron
Title:	Storm Water Specialist
Phone:	651-322-2075
Email:	jane.byron@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number: 5-C

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.5](#)

[Part III.D.5](#)

[Part III.D.5](#)

[Part III.D.5](#)

[Part III.D.5](#)

[Part III.D.5](#)

[Part III.D.5](#)

BMP Title: Standard Operating Procedures (SOPs)

BMP Description:

In addition to existing stormwater management design guidelines and standards, the City will develop SOPs within the initial 12 months of the date of permit coverage to strengthen Post Construction Stormwater Management.

Measurable Goals:

The effectiveness of this BMP and the SOPs for post-construction will be calculated by the amount of regulation as well as maintaining compliance with the NPDES MS4 permit.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2025
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.5](#)

[Part III.D.5](#)

BMP Title:

BMP Description:

Maintain all related documents pertaining to each new or redevelopment project in more user-friendly filing system for better records management. Implement within 12 months of the date of permit coverage.

Measurable Goals:

The effectiveness of this BMP will be measured by the ability to track records of inspections and maintenance pertaining to this minimal control measure.

Responsible Person:

Name:	Jessie Paque
Title:	Public Works Office Specialist
Phone:	651-322-2022
Email:	pwadm@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

The City currently brush or vacuum sweeps City owned streets a minimum of twice per year in an effort to reduce the amount of sediment and trash from reaching the storm sewer system. One street sweeping activity will occur in the spring (April-June) on all streets, and the second activity will occur in the fall (September –November) on selected areas (as determined by the City Administrator).

Measurable Goals:

The City will continue recording the frequency and miles of streets that are annually swept, and quantify the amount of trash/debris removed per sweeping occurrence. Success of this BMP is defined as recording two street sweeping occurrences per year.

Responsible Person:

Name:	Eric Day
Title:	Street Crew Leader
Phone:	651-322-2042
Email:	eric.day@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

Conduct one inspection of all City-owned ponds and outfalls prior to expiration date of the MS4 General Permit. Annually inspect of 100% of structural pollution control devices. Newly constructed and rebuild structural pollution control devices will be added to the storm sewer map (BMP summary sheet 3-A) and inspected within one year of post construction.

Measurable Goals:

Maintenance and repair specifications and schedules will be developed and implemented as necessary. Success of this BMP will be defined as annually conducting and documenting inspections, repairs, and maintenance projects of all structural pollution control devices.

Responsible Person:

Name:	Chuck Jacobus
Title:	Public Works Supervisor
Phone:	651-322-2021
Email:	chuck.jacobus@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

City staff will annually locate and inspect all exposed stockpiles and storage/material handling areas on City owned properties. All existing onsite BMP's will be inspected for conformance to NPDES Phase II permit requirements. Any identified erosion control issues will be corrected and documented.

Measurable Goals:

The effectiveness of this BMP will be measured by the frequency of inspections and corrective actions. Success will be defined as locating and inspecting all exposed stockpiles and storage/material handling on City property a minimum of once each year.

Responsible Person:

Name:	Jim Koslowski
Title:	Public Works Supervisor
Phone:	651-322-2022
Email:	jim.koslowski@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

This plan will consist of (at a minimum) training materials and workshops for City staff to help reduce storm water pollution caused from park maintenance, fleet and building maintenance, new construction and land disturbances, and storm water system maintenance. Document annually number or structures repaired or scheduled for maintenance.

Measurable Goals:

The effectiveness of this BMP will be measured by City staff annually evaluating conformance to the municipal operations pollution prevention plan, and revising (if necessary) the plan components. Success is defined as developing, implementing, and achieving the goals detailed within the plan by the implantation dates described below.

Responsible Person:

Name:	Chuck Jacobus
Title:	Public Works Supervisor
Phone:	651-322-2021
Email:	chuck.jacobus@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

The City Administrator will retain all records of inspection, maintenance, and corrective actions of the City's storm water system. Records will be available, by request, to the public upon approval by the City Administrator.

Measurable Goals:

The City will record the number of record requests and distributed materials annually. Success will be defined by the City providing the records or materials as requested.

Responsible Person:

Name:	Aaron Menza
Title:	GIS Analyst
Phone:	651-322-2085
Email:	aaron.menza@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number: 6-F

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#)

[Part III.D.6](#)

[Part III.D.6](#)

[Part III.D.6](#)

BMP Title: Evaluation of Inspection Frequency

BMP Description:

The City will retain the records of inspection results and any maintenance performed or recommended. After two years of inspections, if patterns of maintenance become apparent, the frequency of inspections may be adjusted at the discretion of the City's engineering consultant.

Measurable Goals:

The effectiveness of this BMP will be measured by the annual recording of all inspections completed the previous year. Success of this BMP will be defined as annually reviewing the frequency of inspections to the maintenance completed by the City.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2022
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Park III.D.6](#) [Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

The City will continue to annually review and, if necessary, adjust its current practices in the use of fertilizer, pesticide and herbicide application, mowing and discharge operations, grass clipping collection, mulching and composting.

Measurable Goals:

The City will continue to annually review and adjust (if necessary) its current methods (as previously specified) of landscaping and lawn care maintenance. The City will annually document the results of the review. Success will be defined as annually reviewing and adjusting current practices (if necessary).

Responsible Person:

Name:	Jim Koslowski
Title:	Public Works Supervisor
Phone:	651-322-2022
Email:	jim.koslowski@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

The City will review the practices and policies of road salt applications such as alternative products, calibration of equipment, inspection of vehicles and staff training.

Measurable Goals:

The City will record, review, then adjust (if applicable) its practices in salt distribution. Success will be defined as reviewing and adjusting current practices as necessary.

Responsible Person:

Name:	Jim Koslowski
Title:	Public Works Supervisor
Phone:	651-322-2022
Email:	jim.koslowski@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

If the proposed infiltration/discharge is determined by the City to potentially affect the local drinking water supply, the City will prohibit the construction of the infiltration area or incorporate the necessary BMPs to minimize the identified pollutant(s) prior to infiltrating the vulnerable portions of the drinking water supply management areas (DWSMAs).

Measurable Goals:

The effectiveness of this BMP will be measured by the reduction on pollutants discharged into protected stormwater.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2025
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

Develop written procedures for the existing program to train full-time and seasonal employees on proper use and application of fertilizers and pesticides for maintenance of City lands.

Measurable Goals:

The effectiveness of this BMP will be maintained by holding the training sessions during times of the year when most seasonal employees are present.

Responsible Person:

Name:	Jim Koslowski
Title:	Public Works Supervisor
Phone:	651-485-9586
Email:	jim.koslowski@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

Training focused on automotive maintenance program (automotive inspections and washing), spill cleanup training, hazardous materials training, building leak prevention and inspection training.

Measurable Goals:

The effectiveness of this BMP will be measured by City staff annually attending appropriate training sessions throughout the year that focus on stormwater management within the fleet and building maintenance.

Responsible Person:

Name:	Jim Koslowski
Title:	Public Works Supervisor
Phone:	651-322-2022
Email:	jim.koslowski@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#)

[Part III.D.6](#)

[Part III.D.6](#)

BMP Title:

BMP Description:

Training focused on parking lot and street cleaning, storm drain systems cleaning, road salt materials management.

Measurable Goals:

The effectiveness of this BMP will be measured by City staff annually attending appropriate training sessions throughout the year that focus on stormwater management.

Responsible Person:

Name:	Jim Koslowski
Title:	Public Works Supervisor
Phone:	651-322-2022
Email:	jim.koslowski@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

Ensure that plans describing spill prevention and control procedures are consistent among all departments. Conduct annual spill prevention and response training sessions to all municipal employees. Distribute education materials to each municipal facility by the end of year 2.

Measurable Goals:

A spill prevention and control plan effectively reduces the risk of surface and ground water contamination. However, to be effective, workers must be trained, materials and cleanup equipment available, and procedures followed.

Responsible Person:

Name:	Jim Koslowski
Title:	Public Works Supervisor
Phone:	651-322-2022
Email:	jim.koslowski@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

The City will develop and maintain an inventory of City-owned facilities that contribute pollutants to stormwater discharges. The inventory will include a map of all identified facilities.

Measurable Goals:

The effectiveness of this BMP will be determined by the reduction of pollutants running off of these sites as well as the usability of the inventory.

Responsible Person:

Name:	Aaron Menza
Title:	GIS Analyst
Phone:	651-322-2085
Email:	aaron.menza@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.D.6](#) [Part III.D.6](#) [Part III.D.6](#)

BMP Title:

BMP Description:

In year 1, develop procedures for determining TSS and TP treatment effectiveness of city owned ponds use for treatment of stormwater. Implement schedule in year 2-5. The schedule (which may exceed this permit term) shall be based on measureable goals and priorities established by the City.

Measurable Goals:

The effectiveness of this BMP will be measured by the reduction of TSS and TP discharge into the stormwater systems. Success of this BMP will be defined as conducting and documenting inspections, repairs, and maintenance to the stormwater ponds.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2025
Email:	brian.erickson@ci.rosemount.mn.us

BMP PAGE

Unique Identifying Number:

Implementation Table

Permit Requirements Addressed by this BMP:

[Part III.E.](#)

BMP Title:

BMP Description:

Rosemount will work cooperatively with the Minnesota Pollution Control Agency and other outside organizations to develop and implement all future TMDL implementation plan(s) for impaired waters designated under Section 303(d), receiving MS4 discharges from within or adjacent to the City.

Measurable Goals:

1. Establish a baseline of information— determine what processes are in place and what has already been accomplished (i.e. TMDL studies underway) that will help meet these permit conditions during this MS4 permit cycle.
2. Prepare a written inventory of all impaired waters within the jurisdictional boundaries of the MS4, as well as those outside these boundaries likely to have an impact as a result of receiving stormwater discharge from the MS4; compile as much detail about the stormwater discharges they receive from the MS4 as is available.
3. Prepare a map that includes all impaired waters that the MS4 discharge may impact, all MS4 discharge points that may impact these water(s), and delineated watershed(s) that may contribute to the impairment.
4. Complete for records a written overview of the conclusions reached through this review, including the decision making process used to determine what SWPPP revisions may be needed.

Responsible Person:

Name:	Brian Erickson
Title:	City Engineer
Phone:	651-322-2022
Email:	brian.erickson@ci.rosemount.mn.us

City Council Regular Meeting: June 7, 2022

AGENDA ITEM: Proclamation – Small Cities Month	AGENDA SECTION: Presentations
PREPARED BY: Logan Martin, City Administrator	AGENDA NO. 3.d.
ATTACHMENTS: Proclamation	APPROVED BY: LJM
RECOMMENDED ACTION: Motion to proclaim June 2022 as Small Cities Month in the City of Rosemount	

BACKGROUND

The City is a member of the National League of Cities and as such we have been encouraged to join other communities under 50,000 population in declaring June 2022 as Small Cities month. The attached proclamation nicely summarizes the role that small cities play in the United States, with the vast majority of cities and towns achieving the classification of “small”.

We encourage residents, businesses, and organizations to recognize the strength of community and the benefits provided by towns such as Rosemount all across the country.

RECOMMENDATION

Staff recommends the Council adopt a proclamation declaring June 2022 as Small Cities Month in the City of Rosemount.

PROCLAMATION

Whereas, Small cities and towns under 50,000 population are the home to millions of Americans and constitute the vast majority of municipalities across the United States; and

Whereas, Small cities and towns strive to strengthen their communities through the provision of services and programs to improve the quality of life for all citizens; and

Whereas, The federal government is an essential partner in the success of small cities and towns, and must be encouraged to continue to support programs and legislation that strengthen small communities; and

Whereas, State governments are partners in the success of small cities and towns, and must be encouraged to continue to support key programs and legislation that strengthen communities; and

Whereas, Organizations, businesses, and citizens are partners in the success of small cities and towns, and must be encouraged to continue to grow their efforts to make small communities a viable choice for people to live in; and

Whereas, During these challenging economic times, the need for a renewed intergovernmental partnership to support essential public services is more important than ever to ensure the safety and growth of small town America; and

Whereas, The National League of Cities President *and* the Small Cities Council of the National League of Cities have declared June 2022 as Small Cities Month;

Now, Therefore, I, William Droste, Mayor of Rosemount Minnesota, do hereby proclaim June 2022 as Small Cities Month, in the City of Rosemount and encourage organizations, businesses, and all citizens to recognize this event, and to work together this month and throughout the year to invest in small cities and towns to better the lives of all citizens.

Dated this 7th day of June, 2022.

Mayor _____

PACKET: 06345 PAYROLL 05/19/22

VENDOR SET: 01

BANK : PYBNK MERCHANTS BANK - PY

**** CHECK LISTING ****

VENDOR	NAME / I.D.	DESC	CHECK TYPE	CHECK DATE	DISCOUNT	AMOUNT	CHECK NO#	CHECK AMOUNT
011310	AFLAC							
	I-161202205188042	AFLAC INSURANCE PREMIUMS	R	5/19/2022		388.08CR	149337	
	I-162202205188042	AFLAC INSURANCE PREMIUMS	R	5/19/2022		282.00CR	149337	670.08
010770	AFSCME COUNCIL 5							
	I-400202205048031	AFSCME UNION DUES	R	5/19/2022		316.92CR	149338	
	I-400202205188042	AFSCME UNION DUES	R	5/19/2022		316.92CR	149338	
	I-404202205048031	PEOPLE DEDUCTIONS	R	5/19/2022		8.50CR	149338	
	I-404202205188042	PEOPLE DEDUCTIONS	R	5/19/2022		8.50CR	149338	650.84
030958	CITY OF ROSEMOUNT							
	I-200202205188042	FLEX MEDICAL	R	5/19/2022		897.21CR	149339	
	I-210202205188042	FLEX DAYCARE	R	5/19/2022		1,300.02CR	149339	2,197.23
120150	LAW ENFORCEMENT LABOR							
	I-410202205048031	POLICE SERGEANTS' UNION DUES	R	5/19/2022		227.50CR	149340	
	I-410202205188042	POLICE SERGEANTS' UNION DUES	R	5/19/2022		227.50CR	149340	455.00
120151	LAW ENFORCEMENT LABOR							
	I-411202205048031	POLICE OFFICERS' UNION DUES	R	5/19/2022		552.50CR	149341	
	I-411202205188042	POLICE OFFICERS' UNION DUES	R	5/19/2022		552.50CR	149341	
	I-412202205048031	POLICE OFFICER PART TIME DUES	R	5/19/2022		16.62CR	149341	
	I-412202205188042	POLICE OFFICER PART TIME DUES	R	5/19/2022		16.61CR	149341	1,138.23
137750	MN TEAMSTERS-LOCAL 320							
	I-420202205048031	PUBLIC WORKS UNION DUES	R	5/19/2022		607.00CR	149342	
	I-420202205188042	PUBLIC WORKS UNION DUES	R	5/19/2022		607.00CR	149342	1,214.00
220200	VANTAGEPOINT TF AGTS-457							
	I-330202205188042	ICMA CONTRIBUTIONS-PLAN#303970	R	5/19/2022		950.00CR	149343	
	I-331202205188042	ICMA CONTRIBUTIONS-PLAN#303970	R	5/19/2022		699.76CR	149343	
	I-333202205188042	ICMA INS. WAIVER-PLAN#303970	R	5/19/2022		957.12CR	149343	2,606.88

5/19/2022 3:51 PM		A / P CHECK REGISTER				PAGE: 2		
PACKET: 06345 PAYROLL 05/19/22								
VENDOR SET: 01		*** DRAFT/OTHER LISTING ***						
BANK : PYBNK MERCHANTS BANK - PY								
VENDOR	NAME / I.D.	DESC	ITEM TYPE	PAID DATE	DISCOUNT	AMOUNT	ITEM NO#	ITEM AMOUNT
140310	NCPERS GROUP LIFE INS.							
	C-202205198046	PERA LIFE INSURANCE PREMIUMS	N	5/19/2022		468.50	000000	
	I-130202205188042	PERA LIFE INSURANCE PREMIUMS	N	5/19/2022		460.50CR	000000	
	I-131202205188042	PERA LIFE INSURANCE PREMIUMS	N	5/19/2022		8.00CR	000000	0.00
002708	GUARDIAN							
	C-202205198044	DENTAL INSURANCE PREMIUMS	D	5/19/2022		2,945.10	001105	
	I-111202205188042	DENTAL INSURANCE PREMIUMS	D	5/19/2022		1,156.40CR	001105	
	I-112202205188042	DENTAL INSURANCE PREMIUMS	D	5/19/2022		1,788.70CR	001105	0.00
000003	INTERNAL REVENUE SERVICE							
	I-T1 202205188042	FEDERAL WITHHOLDING	D	5/19/2022		31,525.77CR	001106	
	I-T3 202205188042	FICA W/H & CONTRIBUTIONS	D	5/19/2022		27,375.94CR	001106	
	I-T4 202205188042	MEDICARE W/H & CONTRIBUTIONS	D	5/19/2022		9,471.98CR	001106	68,373.69
004117	MEDICA							
	C-202205198043	HEALTH INSURANCE PREMIUMS	D	5/19/2022		55,699.25	001107	
	I-101202205188042	HEALTH INSURANCE PREMIUMS	D	5/19/2022		4,682.04CR	001107	
	I-104202205188042	HEALTH INSURANCE PREMIUMS	D	5/19/2022		9,876.48CR	001107	
	I-106202205188042	HEALTH INSURANCE PREMIUMS	D	5/19/2022		19,630.80CR	001107	
	I-107202205188042	HEALTH INSURANCE PREMIUMS	D	5/19/2022		21,509.93CR	001107	0.00
004379	MII LIFE INC DBA FURTHER							
	I-230202205188042	HSA - EMPLOYEE CONTRIBUTION	D	5/19/2022		3,756.63CR	001108	
	I-250202205188042	VEBA - EMPLOYEE CONTRIBUTIONS	D	5/19/2022		105.00CR	001108	3,861.63
000004	MN DEPT OF REVENUE							
	I-T2 202205188042	MN STATE WITHHOLDING	D	5/19/2022		14,301.71CR	001109	14,301.71
002238	MN STATE RETIREMENT SYSTEM							
	I-260202205188042	MSRS-EMPLOYEE CONTRIBUTION	D	5/19/2022		600.00CR	001110	
	I-262202205188042	MSRS-EMPLOYEE CONTRIBUTION	D	5/19/2022		692.88CR	001110	
	I-263202205188042	MSRS-EMPLOYEE CONTRIBUTION	D	5/19/2022		700.00CR	001110	
	I-264202205188042	MSRS-EMPLOYEE CONTRIBUTION	D	5/19/2022		540.00CR	001110	
	I-350202205188042	DEFERRED COMP WITHHOLDING	D	5/19/2022		4,058.00CR	001110	
	I-351202205188042	DEFERRED COMP WITHHOLDING	D	5/19/2022		247.58CR	001110	
	I-352202205188042	ROTH 457 CONTRIBUTIONS	D	5/19/2022		1,544.00CR	001110	
	I-353202205188042	ROTH 457 CONTRIBUTIONS	D	5/19/2022		710.62CR	001110	
	I-354202205188042	DEF COMP W/H INS. WAIVER	D	5/19/2022		3,600.00CR	001110	12,693.08
140290	NATIONWIDE RETIREMENT SOL							
	I-310202205188042	DEFERRED COMP WITHHOLDING	D	5/19/2022		3,937.47CR	001111	
	I-311202205188042	DEFERRED COMP WITHHOLDING	D	5/19/2022		855.01CR	001111	
	I-312202205188042	DEF COMP W/H INS. WAIVER	D	5/19/2022		1,435.68CR	001111	
	I-340202205188042	ROTH 457 CONTRIBUTIONS	D	5/19/2022		2,205.00CR	001111	
	I-341202205188042	ROTH 457 CONTRIBUTIONS	D	5/19/2022		321.28CR	001111	8,754.44

PACKET: 06345 PAYROLL 05/19/22

VENDOR SET: 01

BANK : PYBNK MERCHANTS BANK - PY

*** DRAFT/OTHER LISTING ***

VENDOR	NAME / I.D.	DESC	ITEM TYPE	PAID DATE	DISCOUNT	AMOUNT	ITEM NO#	ITEM AMOUNT
162110	PUBLIC EMPLOYEE							
	I-300202205188042	PERA W/H - COORDINATED	D	5/19/2022		31,297.83CR	001112	
	I-301202205188042	PERA W/H - POLICE DEPT	D	5/19/2022		32,223.95CR	001112	63,521.78
004118	SUN LIFE FINANCIAL							
	C-202205198045	LIFE INSURANCE PREMIUMS	D	5/19/2022		715.58	001113	
	I-141202205188042	GROUP LIFE INS PREMIUMS	D	5/19/2022		68.82CR	001113	
	I-142202205188042	GROUP LIFE INS PREMIUMS	D	5/19/2022		39.42CR	001113	
	I-143202205188042	GROUP LIFE INS PREMIUMS	D	5/19/2022		0.72CR	001113	
	I-150202205188042	SUPPL. LIFE INS PREMIUMS	D	5/19/2022		606.62CR	001113	0.00

* * T O T A L S * *	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	7	0.00	8,932.26	8,932.26
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	9	0.00	171,506.33	171,506.33
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	1	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	17	0.00	180,438.59	180,438.59

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 06345 PAYROLL 05/19/22

VENDOR SET: 01

BANK : PYBNK MERCHANTS BANK - PY

*** DRAFT/OTHER LISTING ***

VENDOR	NAME / I.D.	DESC	ITEM TYPE	PAID DATE	DISCOUNT	AMOUNT	ITEM NO#	ITEM AMOUNT

** POSTING PERIOD RECAP **

FUND	PERIOD	AMOUNT

101	5/2022	149,266.11CR
201	5/2022	1,452.96CR
601	5/2022	9,050.59CR
602	5/2022	9,050.59CR
603	5/2022	8,349.85CR
650	5/2022	3,268.49CR
=====		
ALL		180,438.59CR

Jeah Malecha

05/19/2022

PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

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PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

[illegible]

01-002353 BAKER TILLY US, LLP

I BT1973039	2021 CLASS AND COMP STUDY	APBNK	5/31/2022	R	12/30/2021	17,296.50	17,296.50CR	
	G/L ACCOUNT		CK: 149350			17,296.50		
	101 24411	F/B ASSIGNED FOR CITY PROJECTS				17,296.50	2021 CLASS AND COMP STUDY	
		REG. CHECK			1	17,296.50	17,296.50CR	0.00
						17,296.50	0.00	

01-000417 WENDY BALDINGER

I	2022-0218	MUSIC IN THE PARK 6/23/2022 APBNK	5/31/2022 R	5/16/2022	235.00		235.00CR	
		G/L ACCOUNT	CK: 149351		235.00			
		101 45100-01-315.01 MOVIES/CONCERTS			235.00	MUSIC IN THE PARK 6/23/2022		
			REG. CHECK	1	235.00		235.00CR	0.00
					235.00		0.00	

01-020165 BARR ENGINEERING COMPANY

I 23191364.00-1007	ENGINEERING FEES FOR WELL 7 APBNK	5/31/2022	R	5/11/2022	655.00	655.00CR	
	G/L ACCOUNT	CK: 149352			655.00		
601 49407-01-319.00	OTHER PROFESSIONAL SERVICES			655.00	ENGINEERING FEES FOR WELL 7		
	REG. CHECK			1	655.00	655.00CR	0.00
					655.00	0.00	

01-004178 BAZILLIONS

I 2022-0188	MUSIC IN THE PARK 7/7/2022	APBNK	5/31/2022	R	5/16/2022	250.00	250.00	CR	
	G/L ACCOUNT		CK: 149353			250.00			
	101 45100-01-315.01	MOVIES/CONCERTS				250.00	MUSIC IN THE PARK 7/7/2022		
		REG. CHECK			1	250.00	250.00	CR	0.00
						250.00	0.00		

PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-003889 BERRY COFFEE COMPANY									
I	900449	COFFEE SUPPLIES FOR SC G/L ACCOUNT	APBNK	5/31/2022	R	5/19/2022	60.45 60.45	60.45CR	
	101	45100-30-219.00 OTHER OPERATING SUPPLIES				60.45	COFFEE SUPPLIES FOR SC		
				REG. CHECK		1	60.45 60.45	60.45CR 0.00	0.00

01-004012 BOLTON & MENK INC									
I	0288138	2021 TRUNK SANITARY SEWER G/L ACCOUNT	APBNK	5/31/2022	R	4/27/2022	1,185.00 1,185.00	1,185.00CR	
	602	49450-01-303.04 MISCELLANEOUS				1,185.00	2021 TRUNK SANITARY SEWER		
				REG. CHECK		1	1,185.00 1,185.00	1,185.00CR 0.00	0.00

01-021815 BRAUN INTERTEC CORP									
I	B294460	SPECIAL TESTING-FLINT BUILD G/L ACCOUNT	APBNK	5/31/2022	R	5/13/2022	5,135.00 5,135.00	5,135.00CR	
	202	49002-01-522.00 BUILDING & STRUCTURE PURCHASES				5,135.00	SPECIAL TESTING-FLINT BUILDING		
				REG. CHECK		1	5,135.00 5,135.00	5,135.00CR 0.00	0.00

01-004103 BUSINESS ESSENTIALS									
I	WO-1185493-1	OFFICE SUPPLIES G/L ACCOUNT	APBNK	5/31/2022	R	5/09/2022	51.80 51.80	51.80CR	
	101	41810-01-209.00 OTHER OFFICE SUPPLIES				51.80	OFFICE SUPPLIES		
I	WO-1185495-1	COPIER PAPER G/L ACCOUNT	APBNK	5/31/2022	R	5/09/2022	137.52 137.52	137.52CR	
	101	41810-01-203.01 COPY PAPER				137.52	COPIER PAPER		
I	WO-1185612-1	MISC OFFICE SUPPLIES - STK/ G/L ACCOUNT	APBNK	5/31/2022	R	5/10/2022	257.58 257.58	257.58CR	
	101	41520-01-570.00 OFFICE EQUIPMENT PURCHASES				95.95	MISC OFFICE SUPPLIES - STK/FIN		
	101	41810-01-209.00 OTHER OFFICE SUPPLIES				161.63	MISC OFFICE SUPPLIES - STK/FIN		
				REG. CHECK		1	446.90 446.90	446.90CR 0.00	0.00

PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-003796 CAMPBELL KNUTSON PA									
I	2022-0190	APRIL LEGAL SERVICES G/L ACCOUNT	APBNK	5/31/2022 R		4/30/2022	9,274.13 9,274.13	9,274.13CR	
		101 42110-01-304.00	LEGAL FEES			9,274.13	APRIL LEGAL SERVICES		
			REG. CHECK			1	9,274.13 9,274.13	9,274.13CR 0.00	0.00

01-004068 CAMPION, BARROW & ASSOCIATE									
I	031539	PSYCH BACKGROUND G/L ACCOUNT	APBNK	5/31/2022 R		4/30/2022	540.00 540.00	540.00CR	
		101 42110-01-306.00	PERSONNEL TESTING & RECRUITMNT			540.00	PSYCH BACKGROUND		
			REG. CHECK			1	540.00 540.00	540.00CR 0.00	0.00

01-005744 CARSTAR APPLE VALLEY									
I	48161	SQUAD 3540 REPAIRS G/L ACCOUNT	APBNK	5/31/2022 R		3/10/2022	2,948.12 2,948.12	2,948.12CR	
		206 49006-01-409.00	OTHER CONTRACTED REPAIR & MAIN			2,948.12	SQUAD 3540 REPAIRS		
			REG. CHECK			1	2,948.12 2,948.12	2,948.12CR 0.00	0.00

01-002078 CDW GOVERNMENT INC									
I	X109728	15' CABLES FOR NEW DESK G/L ACCOUNT	APBNK	5/31/2022 R		5/10/2022	74.56 74.56	74.56CR	
		101 41520-01-392.00	P.C. ACCESSORIES & SUPPLIES			74.56	15' CABLES FOR NEW DESK		
I	X236963	SURGE PROTECTORS-FINANCE G/L ACCOUNT	APBNK	5/31/2022 R		5/13/2022	76.56 76.56	76.56CR	
		101 41520-01-397.00	COMPUTER ACCESSORIES & SUPPLY			76.56	SURGE PROTECTORS-FINANCE		
			REG. CHECK			1	151.12 151.12	151.12CR 0.00	0.00

PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

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PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-030936 CITY OF INVER GROVE HTS									
I	2022-0206	TRAFFIC SAFETY GRANT Q2 760 APBNK 5/31/2022 R G/L ACCOUNT CK: 149367				5/15/2022	2,236.13 2,236.13	2,236.13CR	
		204 49004-01-319.00 OTHER PROFESSIONAL SERVICES				2,236.13	TRAFFIC SAFETY GRANT Q2 76064		
				REG. CHECK		1	2,236.13 2,236.13	2,236.13CR 0.00	0.00

01-004066 CITY OF LAKEVILLE									
I	2022-0207	TRAFFIC SAFETY GRANT Q2 760 APBNK 5/31/2022 R G/L ACCOUNT CK: 149368				5/15/2022	11,675.81 11,675.81	11,675.81CR	
		204 49004-01-319.00 OTHER PROFESSIONAL SERVICES				11,675.81	TRAFFIC SAFETY GRANT Q2 76064		
				REG. CHECK		1	11,675.81 11,675.81	11,675.81CR 0.00	0.00

01-001625 CITY OF MENDOTA HEIGHTS									
I	2022-0208	TRAFFIC SAFETY GRANT Q2 760 APBNK 5/31/2022 R G/L ACCOUNT CK: 149369				5/15/2022	3,533.30 3,533.30	3,533.30CR	
		204 49004-01-319.00 OTHER PROFESSIONAL SERVICES				3,533.30	TRAFFIC SAFETY GRANT Q2 76064		
				REG. CHECK		1	3,533.30 3,533.30	3,533.30CR 0.00	0.00

01-001624 CITY OF SOUTH ST PAUL									
I	2022-0211	TRAFFIC SAFETY GRANT Q2 760 APBNK 5/31/2022 R G/L ACCOUNT CK: 149370				5/15/2022	3,700.20 3,700.20	3,700.20CR	
		204 49004-01-319.00 OTHER PROFESSIONAL SERVICES				3,700.20	TRAFFIC SAFETY GRANT Q2 76064		
				REG. CHECK		1	3,700.20 3,700.20	3,700.20CR 0.00	0.00

01-001623 CITY OF WEST ST PAUL									
I	2022-0219	TRAFFIC SAFETY GRANT Q2 760 APBNK 5/31/2022 R G/L ACCOUNT CK: 149371				5/15/2022	1,702.09 1,702.09	1,702.09CR	
		204 49004-01-319.00 OTHER PROFESSIONAL SERVICES				1,702.09	TRAFFIC SAFETY GRANT Q2 76064		
				REG. CHECK		1	1,702.09 1,702.09	1,702.09CR 0.00	0.00

PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

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PACKET: 06349 05/31/2022 AP CHECK RUN

VENDOR SET: 01

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-031400 COMMERCIAL ASPHALT CO										
I	220515	ASPHALT AND TACK OIL	APBNK	5/31/2022	R	5/15/2022		490.54	490.54CR	
		G/L ACCOUNT		CK: 149376				490.54		
	101	43121-01-231.00		BITUMINOUS PATCHING MATERIALS			490.54	ASPHALT AND TACK OIL		
				REG. CHECK			1	490.54	490.54CR	0.00
								490.54	0.00	

01-031530 COMPUTER INTEGRATION TECH										
I	327610	MANAGED SERVER BACKUP SERV-	APBNK	5/31/2022	R	5/13/2022		2,655.00	2,655.00CR	
		G/L ACCOUNT		CK: 149377				2,655.00		
	101	41520-01-391.10		MANAGED BACKUP SERVICES			2,655.00	MANAGED SERVER BACKUP SERV-JUN		
I	328483	ROSEMOUNTMN.GOV WILDCARD CE	APBNK	5/31/2022	R	5/20/2022		450.00	450.00CR	
		G/L ACCOUNT		CK: 149377				450.00		
	101	41520-01-391.09		FILE SERVER S/W MAINT RENEWALS			450.00	ROSEMOUNTMN.GOV WILDCARD CERT		
I	328484	RS-GIS.CI.ROSEMOUNT.MN.US	APBNK	5/31/2022	R	5/20/2022		95.00	95.00CR	
		G/L ACCOUNT		CK: 149377				95.00		
	101	41520-01-391.09		FILE SERVER S/W MAINT RENEWALS			95.00	RS-GIS.CI.ROSEMOUNT.MN.US		
				REG. CHECK			1	3,200.00	3,200.00CR	0.00
								3,200.00	0.00	

01-004927 CONCRETE & COATING LLC										
I	92877	WELL #12 FLOOR COATING	APBNK	5/31/2022	R	5/09/2022		4,932.00	4,932.00CR	
		G/L ACCOUNT		CK: 149378				4,932.00		
	602	49450-01-530.01		MISCELLANEOUS IMPROVEMENTS			4,932.00	WELL #12 FLOOR COATING		
				REG. CHECK			1	4,932.00	4,932.00CR	0.00
								4,932.00	0.00	

01-004277 CORE & MAIN LP										
I	P367195	WATER METER SUPPLIES	APBNK	5/31/2022	R	5/19/2022		5,018.35	5,018.35CR	
		G/L ACCOUNT		CK: 149379				5,018.35		
	601	49400-01-220.01		FOR REPLACEMENTS			3,011.01	WATER METER SUPPLIES		
	601	49400-01-220.02		FOR NEW HOMES			2,007.34	WATER METER SUPPLIES		
I	Q728883	WATER METERS	APBNK	5/31/2022	R	5/11/2022		3,776.14	3,776.14CR	
		G/L ACCOUNT		CK: 149379				3,776.14		
	601	49400-01-220.01		FOR REPLACEMENTS			2,265.68	WATER METERS		

PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

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PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

[illegible]

PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-004436 DAK COUNTY FINANCIAL SERV									
I 43830	MAR 2022 DBB GOPHER LOCATES APBNK 5/31/2022 R	4/19/2022	24.30	24.30CR					
	G/L ACCOUNT CK: 149387		24.30						
	101 41110-01-319.04 COUNTY BROADBAND SYSTEM	24.30	MAR 2022 DBB GOPHER LOCATES						
I 43991	2ND QTR DBB OPERATIONAL COS APBNK 5/31/2022 R	5/09/2022	4,283.50	4,283.50CR					
	G/L ACCOUNT CK: 149387		4,283.50						
	101 41110-01-319.04 COUNTY BROADBAND SYSTEM	4,283.50	2ND QTR DBB OPERATIONAL COSTS						
	REG. CHECK	1	4,307.80	4,307.80CR	0.00				
			4,307.80	0.00					

01-000216 DAK COUNTY SHERIFF'S OFFICE									
I 2022-0202	TRAFFIC SAFETY GRANT Q2 760 APBNK 5/31/2022 R	5/15/2022	4,603.39	4,603.39CR					
	G/L ACCOUNT CK: 149388		4,603.39						
	204 49004-01-319.00 OTHER PROFESSIONAL SERVICES	4,603.39	TRAFFIC SAFETY GRANT Q2 76064						
	REG. CHECK	1	4,603.39	4,603.39CR	0.00				
			4,603.39	0.00					

01-002613 DAKOTA COMMUNICATIONS CENTE									
I 2022-0201	TRAFFIC SAFETY GRANT Q2 760 APBNK 5/31/2022 R	5/15/2022	2,628.82	2,628.82CR					
	G/L ACCOUNT CK: 149389		2,628.82						
	204 49004-01-319.00 OTHER PROFESSIONAL SERVICES	2,628.82	TRAFFIC SAFETY GRANT Q2 76064						
	REG. CHECK	1	2,628.82	2,628.82CR	0.00				
			2,628.82	0.00					

01-000786 DAKOTA COUNTY									
I 2022-0193	WETLAND CREDIT PURCHASE APBNK 5/31/2022 R	5/16/2022	5,920.00	5,920.00CR					
	G/L ACCOUNT CK: 149390		5,920.00						
	205 49005-01-537.00 IMPROVEMENTS OTHER THAN BLDGS	5,920.00	WETLAND CREDIT PURCHASE						
	REG. CHECK	1	5,920.00	5,920.00CR	0.00				
			5,920.00	0.00					

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VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-040487 DALCO									
I	3936362	JANITORIAL SUPPLIES	APBNK	5/31/2022	R	5/16/2022	2,563.90	2,563.90	CR
		G/L ACCOUNT		CK: 149391			2,563.90		
	101	45100-30-211.00	CLEANING SUPPLIES			1,250.00	JANITORIAL SUPPLIES		
	101	45100-01-211.00	CLEANING SUPPLIES			499.28	JANITORIAL SUPPLIES		
	650	45130-01-211.00	CLEANING SUPPLIES			499.28	JANITORIAL SUPPLIES		
	101	11510	NATIONAL GUARD A/R			315.34	JANITORIAL SUPPLIES		
I	3937819	BLEACHER CEMENT SEALANT	APBNK	5/31/2022	R	5/19/2022	259.18	259.18	CR
		G/L ACCOUNT		CK: 149391			259.18		
	650	45130-01-223.00	BUILDING REPAIR SUPPLIES			259.18	BLEACHER CEMENT SEALANT		
			REG. CHECK			1	2,823.08	2,823.08	CR
							2,823.08	0.00	0.00

01-004400 DUNDAS SOLAR HOLDINGS LLC									
I	2205-6951A	APRIL SOLAR SUBSCRIPTION	APBNK	5/31/2022	R	5/18/2022	9,908.31	9,908.31	CR
		G/L ACCOUNT		CK: 149392			9,908.31		
	650	45130-01-381.00	ELECTRIC UTILITIES			9,908.31	APRIL SOLAR SUBSCRIPTION		
			REG. CHECK			1	9,908.31	9,908.31	CR
							9,908.31	0.00	0.00

01-050329 ECM PUBLISHERS INC									
I	891349	CITY WIDE GARAGE SALE AD	APBNK	5/31/2022	R	5/08/2022	3,000.00	3,000.00	CR
		G/L ACCOUNT		CK: 149393			3,000.00		
	101	45100-01-349.03	SPECIAL MARKETING			3,000.00	CITY WIDE GARAGE SALE AD		
I	892167	2022 SIP PUBLIC HEARING NOT	APBNK	5/31/2022	R	5/13/2022	288.00	288.00	CR
		G/L ACCOUNT		CK: 149393			288.00		
	466	48000-01-351.00	LEGAL NOTICES PUBLISHING COSTS			288.00	2022 SIP PUBLIC HEARING NOTICE		
I	892170	CANDIDATE FILING PUBLIC NOT	APBNK	5/31/2022	R	5/13/2022	28.80	28.80	CR
		G/L ACCOUNT		CK: 149393			28.80		
	101	41810-01-351.00	LEGAL NOTICES PUBLISHING			28.80	CANDIDATE FILING PUBLIC NOTICE		
			REG. CHECK			1	3,316.80	3,316.80	CR
							3,316.80	0.00	0.00

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-004033 ECO WORKS SUPPLY										
I 6266		MICRO NUTRIENTS FERTILIZER	APBNK	5/31/2022	R	5/09/2022		1,450.60	1,450.60CR	
		G/L ACCOUNT		CK: 149394				1,450.60		
	101	45202-01-216.00	CHEMICALS & CHEMICAL PRODUCTS				1,450.60	MICRO NUTRIENTS FERTILIZER		
				REG. CHECK			1	1,450.60	1,450.60CR	0.00
								1,450.60	0.00	

01-050340 ECOLAB PEST										
I 2807025		PEST CONTROL-WELL HOUSES	APBNK	5/31/2022	R	5/10/2022		925.00	925.00CR	
		G/L ACCOUNT		CK: 149395				925.00		
	601	49400-01-319.11	PEST CONTROL				925.00	PEST CONTROL-WELL HOUSES		
I 6897781		PEST CONTROL-MN DOT	APBNK	5/31/2022	R	5/19/2022		42.74	42.74CR	
		G/L ACCOUNT		CK: 149395				42.74		
	101	41940-01-319.04	PEST CONTROL				42.74	PEST CONTROL-MN DOT		
I 6897782		PEST CONTROL-CH,SHOP,PW	APBNK	5/31/2022	R	5/19/2022		122.90	122.90CR	
		G/L ACCOUNT		CK: 149395				122.90		
	101	41940-01-319.04	PEST CONTROL				122.90	PEST CONTROL-CH,SHOP,PW		
				REG. CHECK			1	1,090.64	1,090.64CR	0.00
								1,090.64	0.00	

01-051330 EMERGENCY APPARATUS MAINT										
I 123470		3 AUTO DRAIN VALVES	APBNK	5/31/2022	R	5/18/2022		130.45	130.45CR	
		G/L ACCOUNT		CK: 149396				130.45		
	101	43100-01-221.00	EQUIPMENT PARTS				130.45	3 AUTO DRAIN VALVES		
				REG. CHECK			1	130.45	130.45CR	0.00
								130.45	0.00	

01-004327 ENTERPRISE FM TRUST										
I FBN4459200		LEASE VEHICLES-PD	APBNK	5/20/2022	D	5/04/2022		4,106.76	4,106.76CR	
		G/L ACCOUNT		CK: 001115				4,106.76		
	207	49007-01-549.00	LEASE PROGRAM-POLICE VEHICLES				4,106.76	LEASE VEHICLES-PD		
I FBN4466189		LEASE VEHICLES-PW	APBNK	5/20/2022	D	5/04/2022		4,876.38	4,876.38CR	
		G/L ACCOUNT		CK: 001115				4,876.38		
	601	49400-01-548.00	LEASE PROGRAM-P.W. VEHICLES				561.24	LEASE VEHICLES-PW		

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VENDOR SET: 01

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-004377 FURTHER									
I 16082205		PARTICIPANT FEES 5/1-5/31/2	APBNK	5/31/2022	R	5/05/2022	299.15	299.15CR	
		G/L ACCOUNT		CK: 149401			299.15		
	101 41320-31-319.05	FLEX/VEBA ADMINSTRATIVE FEES				299.15	PARTICIPANT FEES 5/1-5/31/22		
				REG. CHECK		1	299.15	299.15CR	0.00
							299.15	0.00	

01-000677 GERTENS									
C 78578/30		CREDIT AGAINST PO LF3197	APBNK	5/31/2022	R	5/17/2022	1,097.28CR	1,097.28	
		G/L ACCOUNT		CK: 149402			1,097.28CR		
	101 43121-01-225.03	FLOWERS				1,097.28CR	CREDIT AGAINST PO LF3197		
I 629309/6		PERENNIALS FOR WELCOME SIGN	APBNK	5/31/2022	R	5/16/2022	175.00	175.00CR	
		G/L ACCOUNT		CK: 149402			175.00		
	101 43121-01-225.03	FLOWERS				175.00	PERENNIALS FOR WELCOME SIGNS		
I 629780/6		6 SHRUBS-WELCOME SIGNS SO &	APBNK	5/31/2022	R	5/17/2022	126.00	126.00CR	
		G/L ACCOUNT		CK: 149402			126.00		
	101 43121-01-225.03	FLOWERS				126.00	6 SHRUBS-WELCOME SIGNS SO & W		
I 72286/30		PLANTS/FERTILIZER-MAIN ST P	APBNK	5/31/2022	R	5/10/2022	850.99	850.99CR	
		G/L ACCOUNT		CK: 149402			850.99		
	101 45202-01-216.00	CHEMICALS & CHEMICAL PRODUCTS				205.28	PLANTS/FERTILIZER-MAIN ST POTS		
	101 43121-01-225.03	FLOWERS				645.71	PLANTS/FERTILIZER-MAIN ST POTS		
I 72315/30		ANNUALS FOR PARK SIGNS	APBNK	5/31/2022	R	5/11/2022	2,437.36	2,437.36CR	
		G/L ACCOUNT		CK: 149402			2,437.36		
	101 43121-01-225.03	FLOWERS				2,437.36	ANNUALS FOR PARK SIGNS		
I 72336/30		ANNUALS FOR COMMUNITY CENTE	APBNK	5/31/2022	R	5/16/2022	658.09	658.09CR	
		G/L ACCOUNT		CK: 149402			658.09		
	101 43121-01-225.03	FLOWERS				658.09	ANNUALS FOR COMMUNITY CENTER		
I 72367/30		ANNUALS FOR STEEPLE CENTER	APBNK	5/31/2022	R	5/16/2022	490.80	490.80CR	
		G/L ACCOUNT		CK: 149402			490.80		
	101 43121-01-225.03	FLOWERS				490.80	ANNUALS FOR STEEPLE CENTER		
I 72368/30		WELCOME SIGNS ANNUALS	APBNK	5/31/2022	R	5/19/2022	609.43	609.43CR	
		G/L ACCOUNT		CK: 149402			609.43		
	101 43121-01-225.03	FLOWERS				609.43	WELCOME SIGNS ANNUALS		
I 72369/30		FIRE DEPT 2 ANNUALS	APBNK	5/31/2022	R	5/19/2022	189.65	189.65CR	
		G/L ACCOUNT		CK: 149402			189.65		
	101 43121-01-225.03	FLOWERS				189.65	FIRE DEPT 2 ANNUALS		

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
I 78341/30		PLANTS FOR HANGING BASKETS	APBNK	5/31/2022	R	5/17/2022	2,708.91	2,708.91CR	
		G/L ACCOUNT		CK: 149402			2,708.91		
	101 43121-01-225.03	FLOWERS				2,708.91	PLANTS FOR HANGING BASKETS		
I 78387/30		HIBISCUS FOR COMM CTR 42" P	APBNK	5/31/2022	R	5/16/2022	22.49	22.49CR	
		G/L ACCOUNT		CK: 149402			22.49		
	101 43121-01-225.03	FLOWERS				22.49	HIBISCUS FOR COMM CTR 42" POT		
I 815033/1		GLOVES FOR CREW	APBNK	5/31/2022	R	5/16/2022	78.62	78.62CR	
		G/L ACCOUNT		CK: 149402			78.62		
	101 43121-01-225.03	FLOWERS				78.62	GLOVES FOR CREW		
I 830730/1		PEONY CAGES	APBNK	5/31/2022	R	5/19/2022	70.15	70.15CR	
		G/L ACCOUNT		CK: 149402			70.15		
	101 41940-01-225.00	LANDSCAPING MATERIALS				70.15	PEONY CAGES		
				REG. CHECK		1	7,320.21	7,320.21CR	0.00
							7,320.21	0.00	
01-001956 GRAPHIC DESIGN INC									
I QB43152		NEWSLETTER PRINT & POSTAGE	APBNK	5/31/2022	R	5/03/2022	4,443.78	4,443.78CR	
		G/L ACCOUNT		CK: 149404			4,443.78		
	101 41110-01-307.01	NEWSLETTER				4,443.78	NEWSLETTER PRINT & POSTAGE		
				REG. CHECK		1	4,443.78	4,443.78CR	0.00
							4,443.78	0.00	
01-005693 GREAT AMERICA FINANCIAL SVC									
I 31525761		MONTHLY POSTAGE & METER REN	APBNK	5/31/2022	R	4/25/2022	190.63	190.63CR	
		G/L ACCOUNT		CK: 149405			190.63		
	101 41810-01-413.00	OFFICE EQUIPMENT RENTAL				190.63	MONTHLY POSTAGE & METER RENTAL		
				REG. CHECK		1	190.63	190.63CR	0.00
							190.63	0.00	
01-080458 HAWKINS INC									
I 6182220		PARTS FOR WATER DISTRIBUTIO	APBNK	5/31/2022	R	5/11/2022	200.00	200.00CR	
		G/L ACCOUNT		CK: 149406			200.00		
	601 49400-01-216.00	CHEMICALS & CHEMICAL PRODUCTS				200.00	PARTS FOR WATER DISTRIBUTION		
I 6184694		CHLORINE CYLINDER RENTAL	APBNK	5/31/2022	R	5/15/2022	230.00	230.00CR	
		G/L ACCOUNT		CK: 149406			230.00		
	601 49400-01-216.00	CHEMICALS & CHEMICAL PRODUCTS				230.00	CHLORINE CYLINDER RENTAL		

VENDOR SEQUENCE										
VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
			REG. CHECK			1		430.00	430.00CR	0.00
								430.00	0.00	
01-000419 CHRIS HINDING										
I 2022-0191		MUSIC IN THE PARK 7/21/2022	APBNK	5/31/2022	R	5/16/2022		150.00	150.00CR	
		G/L ACCOUNT		CK: 149407				150.00		
	101 45100-01-315.01	MOVIES/CONCERTS					150.00	MUSIC IN THE PARK 7/21/2022		
			REG. CHECK			1		150.00	150.00CR	0.00
								150.00	0.00	
01-004339 I & S GROUP INC										
I 81696		FH ATHLETIC COMPLEX	APBNK	5/31/2022	R	4/30/2022		7,920.36	7,920.36CR	
		G/L ACCOUNT		CK: 149408				7,920.36		
	202 49002-01-522.00	BUILDING & STRUCTURE PURCHASES					7,920.36	FH ATHLETIC COMPLEX		
			REG. CHECK			1		7,920.36	7,920.36CR	0.00
								7,920.36	0.00	
01-003122 I STATE TRUCK CENTER										
I C242763669:01		PROBE & RING	APBNK	5/31/2022	R	4/06/2022		22.89	22.89CR	
		G/L ACCOUNT		CK: 149409				22.89		
	101 43100-01-221.00	EQUIPMENT PARTS					22.89	PROBE & RING		
			REG. CHECK			1		22.89	22.89CR	0.00
								22.89	0.00	
01-091405 INDEPENDENT BLACK DIRT										
I 31604		COMPOST FOR GARDENS	APBNK	5/31/2022	R	4/18/2022		150.00	150.00CR	
		G/L ACCOUNT		CK: 149410				150.00		
	101 45100-01-315.09	MISCELLANEOUS PROGRAMS					150.00	COMPOST FOR GARDENS		
I 31605		COMPOST FOR GARDENS	APBNK	5/31/2022	R	4/18/2022		150.00	150.00CR	
		G/L ACCOUNT		CK: 149410				150.00		
	101 45100-01-315.09	MISCELLANEOUS PROGRAMS					150.00	COMPOST FOR GARDENS		
I 31608		1 YD DIRT FOR STUMP REMOVAL	APBNK	5/31/2022	R	4/19/2022		21.00	21.00CR	
		G/L ACCOUNT		CK: 149410				21.00		
	101 43121-01-225.01	TURF RESTORATION MATERIAL					21.00	1 YD DIRT FOR STUMP REMOVAL		

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
I 31610		COMPOST FOR GARDENS	APBNK	5/31/2022	R	4/19/2022		150.00	150.00CR	
		G/L ACCOUNT		CK: 149410				150.00		
	101 45100-01-315.09	MISCELLANEOUS PROGRAMS					150.00	COMPOST FOR GARDENS		
I 31611		COMPOST FOR GARDENS	APBNK	5/31/2022	R	4/19/2022		150.00	150.00CR	
		G/L ACCOUNT		CK: 149410				150.00		
	101 45100-01-315.09	MISCELLANEOUS PROGRAMS					150.00	COMPOST FOR GARDENS		
I 31612		COMPOST FOR GARDENS	APBNK	5/31/2022	R	4/19/2022		150.00	150.00CR	
		G/L ACCOUNT		CK: 149410				150.00		
	101 45100-01-315.09	MISCELLANEOUS PROGRAMS					150.00	COMPOST FOR GARDENS		
I 31614		COMPOST FOR GARDENS	APBNK	5/31/2022	R	4/19/2022		150.00	150.00CR	
		G/L ACCOUNT		CK: 149410				150.00		
	101 45100-01-315.09	MISCELLANEOUS PROGRAMS					150.00	COMPOST FOR GARDENS		
I 31715		12 YDS BLACK DIRT	APBNK	5/31/2022	R	5/04/2022		252.00	252.00CR	
		G/L ACCOUNT		CK: 149410				252.00		
	101 43121-01-225.01	TURF RESTORATION MATERIAL					252.00	12 YDS BLACK DIRT		
I 31849		12 YDS BLACK DIRT	APBNK	5/31/2022	R	5/11/2022		252.00	252.00CR	
		G/L ACCOUNT		CK: 149410				252.00		
	101 43121-01-225.01	TURF RESTORATION MATERIAL					252.00	12 YDS BLACK DIRT		
I 31896		12 YDS BLACK DIRT	APBNK	5/31/2022	R	5/17/2022		252.00	252.00CR	
		G/L ACCOUNT		CK: 149410				252.00		
	101 43121-01-225.03	FLOWERS					252.00	12 YDS BLACK DIRT		
				REG. CHECK			1	1,677.00	1,677.00CR	0.00
								1,677.00	0.00	
01-005567 KAREN JOHNSON										
I 2022-0221		PERMIT 3695-DAMAGE DEPOSIT	APBNK	5/31/2022	R	5/24/2022		300.00	300.00CR	
		G/L ACCOUNT		CK: 149411				300.00		
	101 22005	REFUNDS PAYABLE - P&R					300.00	PERMIT 3695-DAMAGE DEPOSIT		
				REG. CHECK			1	300.00	300.00CR	0.00
								300.00	0.00	
01-110314 KENNEDY & GRAVEN CHARTERED										
I 167623		APRIL RETAINER FEES	APBNK	5/31/2022	R	5/17/2022		2,932.08	2,932.08CR	
		G/L ACCOUNT		CK: 149412				2,932.08		
	101 41810-01-304.00	LEGAL FEES					2,914.08	APRIL RETAINER FEES		

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		101 43121-01-304.00	LEGAL FEES			18.00		APRIL RETAINER FEES		
I 167624		APRIL NON RETAINER FEES	APBNK	5/31/2022	R	5/17/2022		5,214.00	5,214.00CR	
		G/L ACCOUNT		CK: 149412				5,214.00		
		202 49002-01-521.00	BUILDING & STRUCTURE PURCHASES			3,087.00		APRIL NON RETAINER FEES		
		101 41810-01-304.00	LEGAL FEES			108.00		APRIL NON RETAINER FEES		
		101 41810-01-304.00	LEGAL FEES			162.00		APRIL NON RETAINER FEES		
		467 48000-01-304.00	LEGAL FEES			111.00		APRIL NON RETAINER FEES		
		421 48000-01-304.00	LEGAL FEES			45.00		APRIL NON RETAINER FEES		
		101 41810-01-304.00	LEGAL FEES			1,701.00		APRIL NON RETAINER FEES		
			REG. CHECK			1		8,146.08	8,146.08CR	0.00
								8,146.08	0.00	
01-005741 KIRCHNER LAWN & LANDSCAPE										
I 6317		STUMP GRINDING	APBNK	5/31/2022	R	5/08/2022		1,500.00	1,500.00CR	
		G/L ACCOUNT		CK: 149413				1,500.00		
		101 45202-01-403.03	MISCELLANEOUS REPAIRS			1,500.00		STUMP GRINDING		
			REG. CHECK			1		1,500.00	1,500.00CR	0.00
								1,500.00	0.00	
01-120513 LEAGUE-MN CITIES INS TRST										
I 18971		D. MALASKE-CLAIM #00470926	APBNK	5/31/2022	R	5/01/2022		181.44	181.44CR	
		G/L ACCOUNT		CK: 149414				181.44		
		206 49006-01-305.00	MEDICAL & DENTAL FEES			181.44		D. MALASKE-CLAIM #00470926		
I 18983		N. SWANSON-CLAIM #00471991	APBNK	5/31/2022	R	5/01/2022		343.27	343.27CR	
		G/L ACCOUNT		CK: 149414				343.27		
		206 49006-01-305.00	MEDICAL & DENTAL FEES			343.27		N. SWANSON-CLAIM #00471991		
I 18987		J. CRAFT-CLAIM #00472083	APBNK	5/31/2022	R	5/01/2022		366.26	366.26CR	
		G/L ACCOUNT		CK: 149414				366.26		
		206 49006-01-305.00	MEDICAL & DENTAL FEES			366.26		J. CRAFT-CLAIM #00472083		
			REG. CHECK			1		890.97	890.97CR	0.00
								890.97	0.00	
01-121530 LOGIS-LOCAL GOVERNMENT										
I 52048		POLICE,FIRE & RECORDS APPL	APBNK	5/31/2022	R	5/01/2022		2,730.00	2,730.00CR	
		G/L ACCOUNT		CK: 149415				2,730.00		
		101 42110-01-394.04	DCLEA PHOENIX			367.00		POLICE,FIRE & RECORDS APPL SUP		

PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

[illegible]

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-130725 MENARDS-APPLE VALLEY									
I 35731		BATTERIES AND SEALS	APBNK	5/31/2022	R	5/16/2022	72.27	72.27CR	
		G/L ACCOUNT		CK: 149419			72.27		
	101 41940-01-223.00	BUILDING REPAIR SUPPLIES				72.27	BATTERIES AND SEALS		
I 35944		MATERIALS TO REPLACE MAILBO	APBNK	5/31/2022	R	5/20/2022	874.92	874.92CR	
		G/L ACCOUNT		CK: 149419			874.92		
	101 43121-01-224.02	MAIL BOXES				874.92	MATERIALS TO REPLACE MAILBOXES		
		REG. CHECK				1	947.19	947.19CR	0.00
							947.19	0.00	

01-004079 METRO SALES INC									
I INV2045071		MPC307 LEASE PAYMENT	APBNK	5/31/2022	R	5/12/2022	67.00	67.00CR	
		G/L ACCOUNT		CK: 149420			67.00		
	101 41810-01-580.00	OTHER EQUIPMENT				67.00	MPC307 LEASE PAYMENT		
		REG. CHECK				1	67.00	67.00CR	0.00
							67.00	0.00	

01-003768 MID CITY SERVICES									
I 183101		MATS @ FS #2	APBNK	5/31/2022	R	5/19/2022	20.00	20.00CR	
		G/L ACCOUNT		CK: 149421			20.00		
	101 41940-01-319.10	FLOOR MATS				20.00	MATS @ FS #2		
I 183104		MATS @ PW OFFICE BLDG	APBNK	5/31/2022	R	5/19/2022	68.25	68.25CR	
		G/L ACCOUNT		CK: 149421			68.25		
	101 41940-01-319.10	FLOOR MATS				68.25	MATS @ PW OFFICE BLDG		
I 183105		MATS & TOWELS-MAINT BLDG	APBNK	5/31/2022	R	5/19/2022	54.75	54.75CR	
		G/L ACCOUNT		CK: 149421			54.75		
	101 43100-01-211.00	CLEANING SUPPLIES				45.75	MATS & TOWELS-MAINT BLDG		
	101 41940-01-319.10	FLOOR MATS				9.00	MATS & TOWELS-MAINT BLDG		
I 183106		MATS @ CARPENTER SHOP	APBNK	5/31/2022	R	5/19/2022	22.75	22.75CR	
		G/L ACCOUNT		CK: 149421			22.75		
	101 41940-01-319.10	FLOOR MATS				22.75	MATS @ CARPENTER SHOP		
I 183107		MATS @ CITY HALL	APBNK	5/31/2022	R	5/19/2022	74.25	74.25CR	
		G/L ACCOUNT		CK: 149421			74.25		
	101 41940-01-319.10	FLOOR MATS				74.25	MATS @ CITY HALL		
I 183108		MATS @ POLICE	APBNK	5/31/2022	R	5/19/2022	48.75	48.75CR	
		G/L ACCOUNT		CK: 149421			48.75		
	101 41940-01-319.10	FLOOR MATS				48.75	MATS @ POLICE		

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
I 183110		SC - FLOOR MATS	APBNK	5/31/2022	R	5/19/2022	52.45	52.45CR	
		G/L ACCOUNT		CK: 149421			52.45		
	101 45100-30-401.00	CONTRACTED BUILDING REPAIRS				52.45	SC - FLOOR MATS		
I 183111		RCC - FLOOR MATS	APBNK	5/31/2022	R	5/19/2022	128.75	128.75CR	
		G/L ACCOUNT		CK: 149421			128.75		
	101 45100-01-401.00	CONTRACTED BUILDING REPAIRS				43.13	RCC - FLOOR MATS		
	650 45130-01-401.00	CONTRACTED BUILDING REPAIRS				85.62	RCC - FLOOR MATS		
I 183112		MATS @ FS #1	APBNK	5/31/2022	R	5/19/2022	20.00	20.00CR	
		G/L ACCOUNT		CK: 149421			20.00		
	101 41940-01-319.10	FLOOR MATS				20.00	MATS @ FS #1		
I 183857		SC FLOOR MATS	APBNK	5/31/2022	R	5/05/2022	52.45	52.45CR	
		G/L ACCOUNT		CK: 149421			52.45		
	101 45100-30-401.00	CONTRACTED BUILDING REPAIRS				52.45	SC FLOOR MATS		
I 183858		RCC FLOOR MATS	APBNK	5/31/2022	R	5/05/2022	152.75	152.75CR	
		G/L ACCOUNT		CK: 149421			152.75		
	101 45100-01-401.00	CONTRACTED BUILDING REPAIRS				51.17	RCC FLOOR MATS		
	650 45130-01-401.00	CONTRACTED BUILDING REPAIRS				101.58	RCC FLOOR MATS		
		REG. CHECK				1	695.15	695.15CR	0.00
							695.15	0.00	
01-005495 MIDWEST AQUA CARE									
I 2022-0197		WENNSMAN POND CLP TREATMENT	APBNK	5/31/2022	R	5/11/2022	1,650.00	1,650.00CR	
		G/L ACCOUNT		CK: 149423			1,650.00		
	603 49500-01-403.02	CATCH BASINS, MANHOLES, ETC.				1,650.00	WENNSMAN POND CLP TREATMENT		
		REG. CHECK				1	1,650.00	1,650.00CR	0.00
							1,650.00	0.00	
01-005706 MIDWEST MACHINERY CO									
I 26576343		TILLER FOR NEW TRACTOR	APBNK	5/31/2022	R	5/12/2022	5,190.63	5,190.63CR	
		G/L ACCOUNT		CK: 149424			5,190.63		
	101 45100-01-315.09	MISCELLANEOUS PROGRAMS				5,190.63	TILLER FOR NEW TRACTOR		
I 90231842		YEARLY MOWER RENTAL	APBNK	5/31/2022	R	5/12/2022	21,200.00	21,200.00CR	
		G/L ACCOUNT		CK: 149424			21,200.00		
	101 45202-01-416.01	MOWER LEASES				21,200.00	YEARLY MOWER RENTAL		
I 9070299		FILTER ELEMENTS	APBNK	5/31/2022	R	3/25/2022	127.03	127.03CR	
		G/L ACCOUNT		CK: 149424			127.03		
	101 43100-01-221.00	EQUIPMENT PARTS				127.03	FILTER ELEMENTS		

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VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
				REG. CHECK			1	26,517.66	26,517.66CR	0.00
								26,517.66	0.00	

01-005746 SIRAJ A MIRZA

I 2022-0210	PERMIT 3739-DAMAGE DEPOSIT	APBNK 5/31/2022 R	5/17/2022	300.00	300.00CR	
	G/L ACCOUNT	CK: 149425		300.00		
	101 22005	REFUNDS PAYABLE - P&R		300.00	PERMIT 3739-DAMAGE DEPOSIT	
		REG. CHECK	1	300.00	300.00CR	0.00
				300.00	0.00	

01-003896 MMKR & CO., P.A.

I 52324	PROGRESS BILL THRU 4/30/22	APBNK 5/31/2022 R	5/10/2022	2,500.00	2,500.00CR	
	G/L ACCOUNT	CK: 149426		2,500.00		
	101 41810-01-301.01	AUDIT & CONSULTING FEES		2,500.00	PROGRESS BILL THRU 4/30/22	
		REG. CHECK	1	2,500.00	2,500.00CR	0.00
				2,500.00	0.00	

01-005745 MN ASSOCIATION OF WOMEN POL

I 0000064	POLICE AWARDS RECOGNITION M APBNK	5/31/2022 R	4/28/2022	50.00	50.00CR	
	G/L ACCOUNT	CK: 149427		50.00		
	101 42110-01-439.00	OTHER MISCELLANEOUS CHARGES	50.00	POLICE AWARDS RECOGNITION MEAL		
		REG. CHECK	1	50.00	50.00CR	0.00
				50.00	0.00	

01-005743 MN BOARD OF WATER &

I 2022-0189	PURCHASE OF WETLAND CREDITS APBNK	5/31/2022 R	5/16/2022	460.64	460.64CR	
	G/L ACCOUNT	CK: 149428		460.64		
	205 49005-01-537.00	IMPROVEMENTS OTHER THAN BLDGS	460.64	PURCHASE OF WETLAND CREDITS		
		REG. CHECK	1	460.64	460.64CR	0.00
				460.64	0.00	

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-133310 MN CITY/CTY MGMT ASSOC									
I	2022-0195	MEMBERSHIP RENEWAL-E. FOSTE	APBNK	5/31/2022	R	5/19/2022	163.00	163.00CR	
		G/L ACCOUNT		CK: 149429			163.00		
	101	41320-01-433.01 MCMA DUES				163.00	MEMBERSHIP RENEWAL-E. FOSTER		
I	2022-0196	MEMBERSHIP RENEWAL-L. MARTI	APBNK	5/31/2022	R	5/19/2022	200.00	200.00CR	
		G/L ACCOUNT		CK: 149429			200.00		
	101	41320-01-433.01 MCMA DUES				200.00	MEMBERSHIP RENEWAL-L. MARTIN		
		REG. CHECK				1	363.00	363.00CR	0.00
							363.00	0.00	

01-000030 MN DEPT OF REVENUE									
I	202205208137	APRIL PETROLEUM TAX	APBNK	5/20/2022	D	5/20/2022	171.29	171.29CR	
		G/L ACCOUNT		CK: 001116			171.29		
	101	43100-01-212.00 MOTOR FUELS				171.29	APRIL PETROLEUM TAX		
		DRAFTS				1	171.29	171.29CR	0.00
							171.29	0.00	

01-000031 MN DEPT OF REVENUE									
I	202205208138	APRIL SALES & USE TAX	APBNK	5/20/2022	D	5/20/2022	1,720.00	1,720.00CR	
		G/L ACCOUNT		CK: 001117			1,720.00		
	101	22810 SALES TAX PAYABLE				173.09	APRIL SALES & USE TAX		
	601	22810 SALES TAX PAYABLE				1,249.61	APRIL SALES & USE TAX		
	604	22810 SALES TAX PAYABLE				7.96CR	APRIL SALES & USE TAX		
	650	22810 SALES TAX PAYABLE				169.12	APRIL SALES & USE TAX		
	101	45100-01-219.00 OTHER OPERATING SUPPLIES				60.13	APRIL SALES & USE TAX		
	205	49005-01-439.00 OTHER MISCELLANEOUS CHARGES				76.15	APRIL SALES & USE TAX		
	101	41520-01-439.00 OTHER MISCELLANEOUS CHARGES				0.14CR	APRIL SALES & USE TAX		
		DRAFTS				1	1,720.00	1,720.00CR	0.00
							1,720.00	0.00	

01-001328 MN ENERGY RESOURCES CORP									
C	0504255593-1	4/22B COMMUNITY CENTER	APBNK	5/27/2022	D	5/04/2022	3,259.08CR	3,259.08	
		G/L ACCOUNT		CK: 001118			3,259.08CR		
	101	15500 PREPAID ITEMS				3,259.08CR	COMMUNITY CENTER		
I	0504255593-1	4/22A COMMUNITY CENTER	APBNK	5/27/2022	D	5/04/2022	3,259.08	3,259.08CR	
		G/L ACCOUNT		CK: 001118			3,259.08		
	101	11510 NATIONAL GUARD A/R				3,259.08	COMMUNITY CENTER		

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VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
I 0504741418-1	4/22 RSMT SC-ASSEMBLY HALL	APBNK	5/27/2022	D	5/05/2022		37.06	37.06CR	
	G/L ACCOUNT		CK: 001118				37.06		
	101 45100-30-383.00	GAS UTILITIES				37.06	RSMT SC-ASSEMBLY HALL		
		DRAFTS				1	37.06	37.06CR	0.00
							37.06	0.00	

01-137465 MN RECREATION & PARK ASSO

I 10444	JOB POSTING-WASTE & RECYCLI APBNK	5/31/2022 R	5/13/2022	125.00	125.00CR	
	G/L ACCOUNT	CK: 149430		125.00		
	101 45100-01-319.00	OTHER PROFESSIONAL SERVICES		125.00	JOB POSTING-WASTE & RECYCLING	
		REG. CHECK	1	125.00	125.00CR	0.00
				125.00	0.00	

01-137885 MN VALLEY TESTING LABS

I 1142107	MONTHLY COLIFORM TESTING	APBNK 5/31/2022 R	5/09/2022	317.50	317.50CR	
	G/L ACCOUNT	CK: 149431		317.50		
	601 49400-01-310.01	BACTERIA & WATER QUALITY		317.50	MONTHLY COLIFORM TESTING	
		REG. CHECK	1	317.50	317.50CR	0.00
				317.50	0.00	

01-000788 MRPA/MASS

I 2022-0223	PROGRAMMING POST COVID EVEN APBNK	5/31/2022 R	5/24/2022	35.00	35.00CR	
	G/L ACCOUNT	CK: 149432		35.00		
	101 45100-01-437.03	WORKSHOPS,SCHOOLS & TUITION	35.00	PROGRAMMING POST COVID EVENT		
		REG. CHECK	1	35.00	35.00CR	0.00
				35.00	0.00	

01-004276 MTA SERVICES LLC

I 3057	SANDBLAST & PAINT TRASH CAN APBNK	5/31/2022 R	4/25/2022	900.00	900.00CR	
	G/L ACCOUNT	CK: 149433		900.00		
	101 45202-01-403.03	MISCELLANEOUS REPAIRS		900.00	SANDBLAST & PAINT TRASH CANS	
		REG. CHECK	1	900.00	900.00CR	0.00
				900.00	0.00	

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-139915 MTI DISTRIBUTING INC									
I	1340704-01	MOWER PARTS	APBNK	5/31/2022	R	5/06/2022	311.40	311.40CR	
		G/L ACCOUNT		CK: 149434			311.40		
	101	43100-01-221.00	EQUIPMENT PARTS			311.40	MOWER PARTS		
			REG. CHECK			1	311.40	311.40CR	0.00
							311.40	0.00	

01-003953 ONEADVANCED, INC									
I	P22532	FINANCE SQL INTEGRATION	APBNK	5/31/2022	R	5/02/2022	267.00	267.00CR	
		G/L ACCOUNT		CK: 149435			267.00		
	101	41520-01-391.03	INCODE S/W MAINTENANCE			267.00	FINANCE SQL INTEGRATION		
			REG. CHECK			1	267.00	267.00CR	0.00
							267.00	0.00	

01-004740 PELLICCI ACE ROSEMOUNT									
I	8109/R	DRINKING FOUNTAIN PARTS	APBNK	5/31/2022	R	5/10/2022	47.95	47.95CR	
		G/L ACCOUNT		CK: 149436			47.95		
	601	49400-01-229.04	MISCELLANEOUS SUPPLIES			47.95	DRINKING FOUNTAIN PARTS		
I	8120/R	SALT FOR SOFTENER FS2	APBNK	5/31/2022	R	5/11/2022	47.94	47.94CR	
		G/L ACCOUNT		CK: 149436			47.94		
	101	41940-01-208.00	MISCELLANEOUS SUPPLIES			47.94	SALT FOR SOFTENER FS2		
I	8128/R	GARDEN GLOVES	APBNK	5/31/2022	R	5/12/2022	9.99	9.99CR	
		G/L ACCOUNT		CK: 149436			9.99		
	101	45202-01-240.00	SAFETY EQUIPMENT & PPE			9.99	GARDEN GLOVES		
I	8134/R	HUMUS/MANURE FOR COMM SIGN	APBNK	5/31/2022	R	5/13/2022	11.98	11.98CR	
		G/L ACCOUNT		CK: 149436			11.98		
	101	43121-01-225.03	FLOWERS			11.98	HUMUS/MANURE FOR COMM SIGN		
I	8155/R	S HOOKS	APBNK	5/31/2022	R	5/17/2022	7.98	7.98CR	
		G/L ACCOUNT		CK: 149436			7.98		
	101	45202-01-221.03	MISCELLANEOUS			7.98	S HOOKS		
I	8174/R	MAINTENANCE SUPPLIES	APBNK	5/31/2022	R	5/19/2022	210.01	210.01CR	
		G/L ACCOUNT		CK: 149436			210.01		
	101	45100-30-223.00	BUILDING REPAIR SUPPLIES			23.97	MAINTENANCE SUPPLIES		
	101	45100-01-223.00	BUILDING REPAIR SUPPLIES			93.02	MAINTENANCE SUPPLIES		
	650	45130-01-223.00	BUILDING REPAIR SUPPLIES			93.02	MAINTENANCE SUPPLIES		

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VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

I 8178/R		SCREWS AND WATER SOFTENER S	APBNK	5/31/2022	R	5/19/2022	37.96	37.96CR	
		G/L ACCOUNT		CK: 149436			37.96		
	101 41940-01-208.00	MISCELLANEOUS SUPPLIES				37.96	SCREWS AND WATER SOFTENER SALT		
		REG. CHECK				1	373.81	373.81CR	0.00
							373.81	0.00	

01-003715 PIONEER MANUFACTURING COMPA									
I INV836517		ATHLETIC FIELD PAINT	APBNK	5/31/2022	R	5/03/2022	2,796.75	2,796.75CR	
		G/L ACCOUNT		CK: 149437			2,796.75		
	101 45202-01-229.00	OTHER MAINTENANCE SUPPLIES				2,796.75	ATHLETIC FIELD PAINT		
		REG. CHECK				1	2,796.75	2,796.75CR	0.00
							2,796.75	0.00	

01-004766 STACEY POPP									
I 2022-0212		WELLNESS COMMITTEE YOGA 4/2	APBNK	5/31/2022	R	4/29/2022	50.00	50.00CR	
		G/L ACCOUNT		CK: 149438			50.00		
	101 41320-31-315.02	HEALTH & WELLNESS				50.00	WELLNESS COMMITTEE YOGA 4/21		
		REG. CHECK				1	50.00	50.00CR	0.00
							50.00	0.00	

01-004444 RIECHMANN PEDERSON DESIGN I									
I 42293-1		NEWSLETTER DESIGN	APBNK	5/31/2022	R	4/26/2022	1,215.00	1,215.00CR	
		G/L ACCOUNT		CK: 149439			1,215.00		
	101 41110-01-307.01	NEWSLETTER				1,215.00	NEWSLETTER DESIGN		
		REG. CHECK				1	1,215.00	1,215.00CR	0.00
							1,215.00	0.00	

01-005198 ROCK HARD LANDSCAPE SUPPLY									
I 3035472		6 YARDS COMPOST PARK SIGNS	APBNK	5/31/2022	R	4/28/2022	162.00	162.00CR	
		G/L ACCOUNT		CK: 149440			162.00		
	101 43121-01-225.03	FLOWERS				162.00	6 YARDS COMPOST PARK SIGNS		
I 3040830		7 YDS DARK BROWN MULCH	APBNK	5/31/2022	R	5/20/2022	199.50	199.50CR	
		G/L ACCOUNT		CK: 149440			199.50		
	101 43121-01-224.05	MISCELLANEOUS				199.50	7 YDS DARK BROWN MULCH		

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VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

				REG. CHECK		1		361.50	361.50CR	0.00
								361.50	0.00	

01-005333 RON CLARK CONSTRUCTION

I 2022-0209	DAKOTA COUNTY RIG GRANT	APBNK	5/31/2022	R	5/17/2022	109,555.26		109,555.26CR		
	G/L ACCOUNT		CK: 149441			109,555.26				
201 46300-01-319.06	GRANT REIMBURSEMENT EXPENSES				109,555.26	DAKOTA COUNTY RIG GRANT				
				REG. CHECK		1		109,555.26	109,555.26CR	0.00
								109,555.26	0.00	

01-005451 SAFE-FAST INC

I INV261009	GLOVES FOR STAFF	APBNK	5/31/2022	R	5/12/2022	369.18		369.18CR		
	G/L ACCOUNT		CK: 149442			369.18				
101 43121-01-240.00	SAFETY EQUIPMENT & PPE				369.18	GLOVES FOR STAFF				
				REG. CHECK		1		369.18	369.18CR	0.00
								369.18	0.00	

01-190854 SHERWIN WILLIAMS-AV

I 1257-3	WALL REPAIR SUPPLIES-CITY H	APBNK	5/31/2022	R	5/17/2022	135.25		135.25CR		
	G/L ACCOUNT		CK: 149443			135.25				
101 41810-01-242.00	MINOR EQUIPMENT				135.25	WALL REPAIR SUPPLIES-CITY HALL				
				REG. CHECK		1		135.25	135.25CR	0.00
								135.25	0.00	

01-000861 SHI INTERNATIONAL CORP

I B15204117	OFFICE 365 RENEWALS	APBNK	5/31/2022	R	5/10/2022	40,285.00		40,285.00CR		
	G/L ACCOUNT		CK: 149444			40,285.00				
101 41520-01-394.03	ANNUAL OFFICE 365 PAYMENT				40,285.00	OFFICE 365 RENEWALS				
I B15219044	DEPUTY CHIEF LAPTOP	APBNK	5/31/2022	R	5/12/2022	1,775.00		1,775.00CR		
	G/L ACCOUNT		CK: 149444			1,775.00				
101 42110-01-580.00	OTHER EQUIPMENT PURCHASES				1,775.00	DEPUTY CHIEF LAPTOP				
				REG. CHECK		1		42,060.00	42,060.00CR	0.00
								42,060.00	0.00	

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VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-191510 SOLBERG AGGREGATE COMPANY									
I	25570	CLASS 5 GRAVEL FOR ROADS G/L ACCOUNT	APBNK	5/31/2022 R		4/28/2022	2,712.61 2,712.61	2,712.61CR	
		101 43121-01-232.00 CRUSHED ROCK				2,712.61	CLASS 5 GRAVEL FOR ROADS		
				REG. CHECK		1	2,712.61 2,712.61	2,712.61CR 0.00	0.00

01-001474 SRF CONSULTING GROUP INC									
I	12386.00-16	BELLA VISTA TRAIL DEV G/L ACCOUNT	APBNK	5/31/2022 R		4/30/2022	2,052.65 2,052.65	2,052.65CR	
		205 49005-01-537.00 IMPROVEMENTS OTHER THAN BLDGS				2,052.65	BELLA VISTA TRAIL DEV		
				REG. CHECK		1	2,052.65 2,052.65	2,052.65CR 0.00	0.00

01-000308 STAR TRIBUNE									
I	2022-0213	PW SUBSCRIPTION-ACCT 102718 G/L ACCOUNT	APBNK	5/31/2022 R		5/01/2022	272.90 272.90	272.90CR	
		101 41810-01-433.00 DUES & SUBSCRIPTIONS				272.90	PW SUBSCRIPTION-ACCT 10271890		
				REG. CHECK		1	272.90 272.90	272.90CR 0.00	0.00

01-005747 STATE OF MN - GENERAL FUND									
I	2022-0214	VEHICLE FORFEITURE PROCEEDS G/L ACCOUNT	APBNK	5/31/2022 R		4/22/2022	544.08 544.08	544.08CR	
		102 49300-01-319.00 OTHER PROFESSIONAL SERVICES				544.08	VEHICLE FORFEITURE PROCEEDS		
				REG. CHECK		1	544.08 544.08	544.08CR 0.00	0.00

01-002622 STICKS AND TONES									
I	2022-0215	MUSIC IN THE PARK 6/30/2022 G/L ACCOUNT	APBNK	5/31/2022 R		5/16/2022	275.00 275.00	275.00CR	
		101 45100-01-315.01 MOVIES/CONCERTS				275.00	MUSIC IN THE PARK 6/30/2022		
				REG. CHECK		1	275.00 275.00	275.00CR 0.00	0.00

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VENDOR SEQUENCE

[illegible]

01-000044 TOM STROHMYER

I 2022-0217	MUSIC IN THE PARK 6/16/2022	APBNK	5/31/2022	R	5/16/2022	275.00	275.00	CR	
	G/L ACCOUNT		CK: 149451			275.00			
	101 45100-01-315.01	MOVIES/CONCERTS				275.00	MUSIC IN THE PARK 6/16/2022		
		REG. CHECK			1	275.00	275.00	CR	0.00
						275.00	0.00		

01-004587 TACTICAL ADVANTAGE LLC

I 2022-0057	GLOCK 17 GEN 5 W/TRADE	APBNK 5/31/2022 R	5/17/2022	183.50	183.50CR	
	G/L ACCOUNT	CK: 149452		183.50		
	101 42110-01-437.01	FIREARMS - RANGE		183.50	GLOCK 17 GEN 5 W/TRADE	
		REG. CHECK	1	183.50	183.50CR	0.00
				183.50	0.00	

01-001609 THOMSON REUTERS-WEST

I 846296747	APRIL CLEAR CHARGES	APBNK 5/31/2022 R	5/01/2022	206.00	206.00CR	
	G/L ACCOUNT	CK: 149453		206.00		
	101 42110-01-203.00	PRINTED FORMS & PAPER	206.00	APRIL CLEAR CHARGES		
		REG. CHECK	1	206.00	206.00CR	0.00
				206.00	0.00	

01-005720 TMG CONSTRUCTION INC

I 2022-0216	FLINT HILLS TRAILHEAD BUILD APBNK	5/31/2022 R	4/30/2022	127,068.79	127,068.79CR	
	G/L ACCOUNT	CK: 149454		127,068.79		
	202 49002-01-522.00	BUILDING & STRUCTURE PURCHASES		127,068.79	FLINT HILLS TRAILHEAD BUILDING	
		REG. CHECK	1	127,068.79	127,068.79CR	0.00
				127,068.79	0.00	

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VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-003793 TRANS UNION LLC

I 04235463	3	NEW OFFICER BACKGROUNDS	APBNK	5/31/2022	R	4/25/2022		57.30	57.30CR	
		G/L ACCOUNT		CK: 149455				57.30		
	101	42110-01-306.00	PERSONNEL TESTING & RECRUITMNT				57.30	3	NEW OFFICER BACKGROUNDS	
			REG. CHECK			1		57.30	57.30CR	0.00
								57.30	0.00	

01-005748 TWIN CITIES FENCE LLC

I QUOTE #3800	GUARD RAIL INSTALL-132ND/DO	APBNK	5/31/2022	R	5/18/2022		4,350.00	4,350.00CR		
	G/L ACCOUNT		CK: 149456				4,350.00			
	101	43121-01-403.04	MISCELLANEOUS REPAIRS			4,350.00	GUARD RAIL INSTALL-132ND/DODD			
			REG. CHECK			1	4,350.00	4,350.00CR		0.00
							4,350.00	0.00		

01-202315 TWIN CITY HARDWARE

I PSI2117600	SERVER WORK/SMS UPGRADE	APBNK	5/31/2022	R	5/06/2022		1,813.00	1,813.00CR		
	G/L ACCOUNT		CK: 149457				1,813.00			
	101	41940-01-402.00	SECURITY CARD SYSTEM MAINT			1,813.00	SERVER WORK/SMS UPGRADE			
			REG. CHECK			1	1,813.00	1,813.00CR		0.00
							1,813.00	0.00		

01-000356 ULINE

I 148674534	SAFTEY KITS BOLLARD PROTECT	APBNK	5/31/2022	R	5/09/2022		661.18	661.18CR		
	G/L ACCOUNT		CK: 149458				661.18			
	101	41940-01-223.00	BUILDING REPAIR SUPPLIES			336.00	SAFTEY KITS BOLLARD PROTECTORS			
	101	45202-01-240.00	SAFETY EQUIPMENT & PPE			108.40	SAFTEY KITS BOLLARD PROTECTORS			
	101	43121-01-240.00	SAFETY EQUIPMENT & PPE			108.39	SAFTEY KITS BOLLARD PROTECTORS			
	601	49400-01-240.00	SAFETY EQUIPMENT & PPE			108.39	SAFTEY KITS BOLLARD PROTECTORS			
			REG. CHECK			1	661.18	661.18CR		0.00
							661.18	0.00		

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VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-001337 US BANK										
I	202205198047	ITEMS FOR CC EVENTS 4/19/22	APBNK	5/07/2022	D	4/18/2022		203.71	203.71CR	
		G/L ACCOUNT		CK: 001119				203.71		
	101	41110-01-599.04	COMMISSION/VOLUNTEER RECOGNITION				203.71	ITEMS FOR CC EVENTS 4/19/22		
I	202205198048	WALL CLOCK	APBNK	5/07/2022	D	4/14/2022		12.99	12.99CR	
		G/L ACCOUNT		CK: 001119				12.99		
	101	41810-01-209.00	OTHER OFFICE SUPPLIES				12.99	WALL CLOCK		
I	202205198049	EXPO PROMOTION	APBNK	5/07/2022	D	4/01/2022		9.96	9.96CR	
		G/L ACCOUNT		CK: 001119				9.96		
	101	41320-41-315.01	GENERAL MARKETING				9.96	EXPO PROMOTION		
I	202205198050	Canopy Tents	APBNK	5/07/2022	D	4/12/2022		1,084.62	1,084.62CR	
		G/L ACCOUNT		CK: 001119				1,084.62		
	101	41110-01-598.00	COUNCIL DESIGNATED				1,084.62	Canopy Tents		
I	202205198051	OFFICE SUPPLIES	APBNK	5/07/2022	D	4/14/2022		56.96	56.96CR	
		G/L ACCOUNT		CK: 001119				56.96		
	101	41810-01-209.00	OTHER OFFICE SUPPLIES				56.96	OFFICE SUPPLIES		
I	202205198052	COFFEE CUPS, DRY ERASE MARKERS	APBNK	5/07/2022	D	4/05/2022		30.03	30.03CR	
		G/L ACCOUNT		CK: 001119				30.03		
	101	41810-01-209.00	OTHER OFFICE SUPPLIES				30.03	COFFEE CUPS, DRY ERASE MARKERS		
I	202205198053	34X LUNCH BOXES FOR 4/8 WKS	APBNK	5/07/2022	D	4/07/2022		399.35	399.35CR	
		G/L ACCOUNT		CK: 001119				399.35		
	101	41320-01-437.09	MISCELLANEOUS MEETINGS				399.35	34X LUNCH BOXES FOR 4/8 WKSP		
I	202205198054	FOOD/DRINKS-ULI EVENT MTGS	APBNK	5/07/2022	D	4/07/2022		146.30	146.30CR	
		G/L ACCOUNT		CK: 001119				146.30		
	101	41320-01-437.09	MISCELLANEOUS MEETINGS				146.30	FOOD/DRINKS-ULI EVENT MTGS		
I	202205198055	2X COFFEE TRAVELERS	APBNK	5/07/2022	D	4/07/2022		38.46	38.46CR	
		G/L ACCOUNT		CK: 001119				38.46		
	101	41320-01-437.09	MISCELLANEOUS MEETINGS				38.46	2X COFFEE TRAVELERS		
I	202205198056	BANANAS & CLEMENTINES-CD EVENT	APBNK	5/07/2022	D	4/18/2022		13.71	13.71CR	
		G/L ACCOUNT		CK: 001119				13.71		
	101	41320-01-437.09	MISCELLANEOUS MEETINGS				13.71	BANANAS & CLEMENTINES-CD EVENT		
I	202205198057	REGISTRATION FOR NEMCEK	APBNK	5/07/2022	D	4/19/2022		48.00	48.00CR	
		G/L ACCOUNT		CK: 001119				48.00		
	101	41910-01-437.10	GENERAL SEMINARS				48.00	REGISTRATION FOR NEMCEK		
I	202205198058	FOOD/DRINKS-CD PROJECT BF M	APBNK	5/07/2022	D	4/20/2022		151.39	151.39CR	
		G/L ACCOUNT		CK: 001119				151.39		
	101	41320-01-437.09	MISCELLANEOUS MEETINGS				151.39	FOOD/DRINKS-CD PROJECT BF MTG		

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I 202205198059		POWERPOINT PRESENTAT'N CLIC	APBNK	5/07/2022	D	4/21/2022		29.58	29.58CR	
		G/L ACCOUNT		CK: 001119				29.58		
	101 41810-01-209.00	OTHER OFFICE SUPPLIES					29.58	POWERPOINT PRESENTAT'N CLICKER		
I 202205198060		License renewal	APBNK	5/07/2022	D	4/07/2022		65.00	65.00CR	
		G/L ACCOUNT		CK: 001119				65.00		
	101 41910-01-433.10	OTHER DUES & SUBSCRIPTIONS					65.00	License renewal		
I 202205198061		PLAN REVIEW SW MAINT RENEWA	APBNK	5/07/2022	D	4/12/2022		401.64	401.64CR	
		G/L ACCOUNT		CK: 001119				401.64		
	101 41910-01-392.00	P.C. ACCESSORIES & SUPPLIES					401.64	PLAN REVIEW SW MAINT RENEWAL		
I 202205198062		WSJ SUBSCRIPTION - APRIL	APBNK	5/07/2022	D	4/02/2022		4.00	4.00CR	
		G/L ACCOUNT		CK: 001119				4.00		
	201 46300-01-433.01	PROF ORGANIZATIONS/JOURNALS					4.00	WSJ SUBSCRIPTION - APRIL		
I 202205198063		Training for 3549	APBNK	5/07/2022	D	4/11/2022		208.95	208.95CR	
		G/L ACCOUNT		CK: 001119				208.95		
	101 42110-01-437.14	SRO/CRO					208.95	Training for 3549		
I 202205198064		Snacks Teen Academy	APBNK	5/07/2022	D	4/21/2022		19.16	19.16CR	
		G/L ACCOUNT		CK: 001119				19.16		
	101 42110-01-439.00	OTHER MISCELLANEOUS CHARGES					19.16	Snacks Teen Academy		
I 202205198065		Lunch for tours	APBNK	5/07/2022	D	3/24/2022		67.76	67.76CR	
		G/L ACCOUNT		CK: 001119				67.76		
	101 42110-01-331.07	MEETING REIMBURSEMENTS					67.76	Lunch for tours		
I 202205198066		Lunch for tours	APBNK	5/07/2022	D	3/25/2022		30.19	30.19CR	
		G/L ACCOUNT		CK: 001119				30.19		
	101 42110-01-439.00	OTHER MISCELLANEOUS CHARGES					30.19	Lunch for tours		
I 202205198067		Meeting - Tours	APBNK	5/07/2022	D	3/25/2022		17.46	17.46CR	
		G/L ACCOUNT		CK: 001119				17.46		
	101 42110-01-439.00	OTHER MISCELLANEOUS CHARGES					17.46	Meeting - Tours		
I 202205198068		FLIGHT - MORGAN HILL BCKGRN	APBNK	5/07/2022	D	3/25/2022		697.20	697.20CR	
		G/L ACCOUNT		CK: 001119				697.20		
	101 42110-01-331.03	OUTSTATE INVEST. & CONFERENCES					697.20	FLIGHT - MORGAN HILL BCKGRND		
I 202205198069		Dinner at ETI Conference	APBNK	5/07/2022	D	4/05/2022		25.75	25.75CR	
		G/L ACCOUNT		CK: 001119				25.75		
	101 42110-01-437.02	CHIEF'S SPRING CONFERENCE					25.75	Dinner at ETI Conference		
I 202205208070		Lunch at ETI	APBNK	5/07/2022	D	4/06/2022		14.32	14.32CR	
		G/L ACCOUNT		CK: 001119				14.32		
	101 42110-01-437.02	CHIEF'S SPRING CONFERENCE					14.32	Lunch at ETI		

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I 202205208071		Lunch at ETI Conference	APBNK	5/07/2022	D	4/07/2022		21.67	21.67CR	
		G/L ACCOUNT		CK: 001119				21.67		
	101 42110-01-437.02	CHIEF'S SPRING CONFERENCE					21.67	Lunch at ETI Conference		
I 202205208072		Dinner ETI Conference	APBNK	5/07/2022	D	4/07/2022		18.89	18.89CR	
		G/L ACCOUNT		CK: 001119				18.89		
	101 42110-01-437.02	CHIEF'S SPRING CONFERENCE					18.89	Dinner ETI Conference		
I 202205208073		Squad Gas	APBNK	5/07/2022	D	4/07/2022		84.48	84.48CR	
		G/L ACCOUNT		CK: 001119				84.48		
	101 43100-01-212.00	MOTOR FUELS					84.48	Squad Gas		
I 202205208074		Parking at Conference	APBNK	5/07/2022	D	4/07/2022		10.00	10.00CR	
		G/L ACCOUNT		CK: 001119				10.00		
	101 42110-01-437.02	CHIEF'S SPRING CONFERENCE					10.00	Parking at Conference		
I 202205208075		Lodg/Meals for ETI Conferen	APBNK	5/07/2022	D	4/07/2022		558.64	558.64CR	
		G/L ACCOUNT		CK: 001119				558.64		
	101 42110-01-437.02	CHIEF'S SPRING CONFERENCE					558.64	Lodg/Meals for ETI Conference		
I 202205208076		Hotel and Rental Car	APBNK	5/07/2022	D	4/12/2022		959.94	959.94CR	
		G/L ACCOUNT		CK: 001119				959.94		
	101 42110-01-331.03	OUTSTATE INVEST. & CONFERENCES					959.94	Hotel and Rental Car		
I 202205208077		Baggage Fee	APBNK	5/07/2022	D	4/11/2022		30.00	30.00CR	
		G/L ACCOUNT		CK: 001119				30.00		
	101 42110-01-331.03	OUTSTATE INVEST. & CONFERENCES					30.00	Baggage Fee		
I 202205208078		Gas for rental car	APBNK	5/07/2022	D	4/15/2022		36.37	36.37CR	
		G/L ACCOUNT		CK: 001119				36.37		
	101 42110-01-331.03	OUTSTATE INVEST. & CONFERENCES					36.37	Gas for rental car		
I 202205208079		TASER BATTERY FOR 3542	APBNK	5/07/2022	D	3/25/2022		87.23	87.23CR	
		G/L ACCOUNT		CK: 001119				87.23		
	101 42110-01-242.01	LESS LETHAL TACTICAL EQUIPMENT					87.23	TASER BATTERY FOR 3542		
I 202205208080		SOTA CONF. REGISTRATION-355	APBNK	5/07/2022	D	3/25/2022		350.00	350.00CR	
		G/L ACCOUNT		CK: 001119				350.00		
	101 42110-01-331.04	SWAT CONFERENCE					350.00	SOTA CONF. REGISTRATION-3550		
I 202205208081		SIGHT TOOL FOR DEPT PISTOLS	APBNK	5/07/2022	D	4/19/2022		149.79	149.79CR	
		G/L ACCOUNT		CK: 001119				149.79		
	101 42110-01-207.03	OTHER SUPPLIES					149.79	SIGHT TOOL FOR DEPT PISTOLS		
I 202205208082		GUMMED ENVELOPES	APBNK	5/07/2022	D	3/29/2022		29.09	29.09CR	
		G/L ACCOUNT		CK: 001119				29.09		
	101 41810-01-209.00	OTHER OFFICE SUPPLIES					29.09	GUMMED ENVELOPES		

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I 202205208083		EVIDENCE ROOM SUPPLIES	APBNK	5/07/2022	D	4/05/2022		312.14	312.14CR	
		G/L ACCOUNT		CK: 001119				312.14		
	101 42110-01-219.01	EVIDENCE BAGS, DRUG KITS, MISC				312.14		EVIDENCE ROOM SUPPLIES		
I 202205208084		SHARPS CONTAINERS	APBNK	5/07/2022	D	4/20/2022		56.12	56.12CR	
		G/L ACCOUNT		CK: 001119				56.12		
	101 41810-01-209.00	OTHER OFFICE SUPPLIES				56.12		SHARPS CONTAINERS		
I 202205208085		SOCIAL MEDIA TRAINING	APBNK	5/07/2022	D	4/13/2022		225.00	225.00CR	
		G/L ACCOUNT		CK: 001119				225.00		
	101 42110-01-437.12	PATROL OPERATIONS/TRAINING				225.00		SOCIAL MEDIA TRAINING		
I 202205208086		CAKE FOR PAUL SWEARING IN	APBNK	5/07/2022	D	4/19/2022		37.99	37.99CR	
		G/L ACCOUNT		CK: 001119				37.99		
	101 42110-01-439.00	OTHER MISCELLANEOUS CHARGES				37.99		CAKE FOR PAUL SWEARING IN		
I 202205208087		BCA LEADERSHIP TRAINING COU	APBNK	5/07/2022	D	4/04/2022		250.00	250.00CR	
		G/L ACCOUNT		CK: 001119				250.00		
	101 42110-01-437.05	SUPERVISION/LEADERSHIP TRNG				250.00		BCA LEADERSHIP TRAINING COURSE		
I 202205208088		SQUAD CAR EQUIPMENT	APBNK	5/07/2022	D	4/08/2022		1,186.85	1,186.85CR	
		G/L ACCOUNT		CK: 001119				1,186.85		
	102 49300-01-580.00	OTHER EQUIPMENT PURCHASES				1,186.85		SQUAD CAR EQUIPMENT		
I 202205208089		FOOD FOR DEPT MEETING	APBNK	5/07/2022	D	4/19/2022		76.97	76.97CR	
		G/L ACCOUNT		CK: 001119				76.97		
	101 42110-01-439.00	OTHER MISCELLANEOUS CHARGES				76.97		FOOD FOR DEPT MEETING		
I 202205208090		NAME HOLDERS FOR CUBICLES	APBNK	5/07/2022	D	4/02/2022		28.13	28.13CR	
		G/L ACCOUNT		CK: 001119				28.13		
	101 42210-01-439.05	STATION NEEDS				28.13		NAME HOLDERS FOR CUBICLES		
I 202205208091		FRAMES FOR SERVICE AWARDS	APBNK	5/07/2022	D	4/01/2022		142.82	142.82CR	
		G/L ACCOUNT		CK: 001119				142.82		
	101 42210-01-439.03	PLAQUES				142.82		FRAMES FOR SERVICE AWARDS		
I 202205208092		Active911 subscription	APBNK	5/07/2022	D	3/31/2022		625.00	625.00CR	
		G/L ACCOUNT		CK: 001119				625.00		
	101 42210-01-321.01	CELL PHONES				625.00		Active911 subscription		
I 202205208093		Paint and soap	APBNK	5/07/2022	D	4/04/2022		53.41	53.41CR	
		G/L ACCOUNT		CK: 001119				53.41		
	101 42210-01-211.01	SOAPS				53.41		Paint and soap		
I 202205208094		Stand by food	APBNK	5/07/2022	D	4/23/2022		50.81	50.81CR	
		G/L ACCOUNT		CK: 001119				50.81		
	101 42210-01-439.01	FOOD & COFFEE				50.81		Stand by food		

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I 202205208095		LUNCH WHILE AT LTAP COURSE	APBNK	5/07/2022	D	4/05/2022		26.48	26.48CR	
		G/L ACCOUNT		CK: 001119				26.48		
	101 45202-01-437.01	SEMINARS & WORKSHOPS					26.48	LUNCH WHILE AT LTAP COURSE		
I 202205208096		LTAP - PAVEMENT COURSE	APBNK	5/07/2022	D	4/19/2022		75.00	75.00CR	
		G/L ACCOUNT		CK: 001119				75.00		
	101 45202-01-437.02	SCHOOL & TUITION					75.00	LTAP - PAVEMENT COURSE		
I 202205208097		lunch day of PW tours	APBNK	5/07/2022	D	3/30/2022		164.16	164.16CR	
		G/L ACCOUNT		CK: 001119				164.16		
	101 43121-01-437.09	MISCELLANEOUS TRAINING					164.16	lunch day of PW tours		
I 202205208098		3/4" x 10" concrete bit	APBNK	5/07/2022	D	4/01/2022		35.32	35.32CR	
		G/L ACCOUNT		CK: 001119				35.32		
	101 43121-01-241.00	SMALL TOOLS					35.32	3/4" x 10" concrete bit		
I 202205208099		TRAINING HOTEL STAY-JENKINS	APBNK	5/07/2022	D	4/05/2022		411.04	411.04CR	
		G/L ACCOUNT		CK: 001119				411.04		
	602 49450-01-437.01	MPCA TRAINING (SEWER SCHOOL)					411.04	TRAINING HOTEL STAY-JENKINS		
I 202205208100		TRAINING HOTEL STAY-KASZYNS	APBNK	5/07/2022	D	4/05/2022		411.04	411.04CR	
		G/L ACCOUNT		CK: 001119				411.04		
	602 49450-01-437.01	MPCA TRAINING (SEWER SCHOOL)					411.04	TRAINING HOTEL STAY-KASZYNSK		
I 202205208101		TRAINING HOTEL STAY-CONFAIR	APBNK	5/07/2022	D	4/05/2022		411.04	411.04CR	
		G/L ACCOUNT		CK: 001119				411.04		
	602 49450-01-437.01	MPCA TRAINING (SEWER SCHOOL)					411.04	TRAINING HOTEL STAY-CONFAIR		
I 202205208102		BLADES FOR BRUSH CUTTER	APBNK	5/07/2022	D	3/28/2022		776.62	776.62CR	
		G/L ACCOUNT		CK: 001119				776.62		
	101 43100-01-221.00	EQUIPMENT PARTS					776.62	BLADES FOR BRUSH CUTTER		
I 202205208103		Lunch for 7	APBNK	5/07/2022	D	3/31/2022		204.38	204.38CR	
		G/L ACCOUNT		CK: 001119				204.38		
	101 45202-01-437.01	SEMINARS & WORKSHOPS					204.38	Lunch for 7		
I 202205208104		push button for garage door	APBNK	5/07/2022	D	3/29/2022		133.43	133.43CR	
		G/L ACCOUNT		CK: 001119				133.43		
	101 41940-01-223.00	BUILDING REPAIR SUPPLIES					133.43	push button for garage door		
I 202205208105		fan replacements FS1	APBNK	5/07/2022	D	4/18/2022		221.22	221.22CR	
		G/L ACCOUNT		CK: 001119				221.22		
	101 41940-01-223.00	BUILDING REPAIR SUPPLIES					221.22	fan replacements FS1		
I 202205208106		APWA-MN CHAPTER SPRING CONF	APBNK	5/07/2022	D	3/25/2022		616.85	616.85CR	
		G/L ACCOUNT		CK: 001119				616.85		
	101 43121-01-437.01	APWA					616.85	APWA-MN CHAPTER SPRING CONF		

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VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
I 202205208107		LODGING - APWA MN SPRING CO APBNK	5/07/2022	D		4/18/2022		352.24	352.24CR	
		G/L ACCOUNT		CK: 001119				352.24		
	101 43121-01-437.01	APWA					352.24	LODGING - APWA MN SPRING CONF		
I 202205208108		HMA Pavement Preservation T APBNK	5/07/2022	D		4/18/2022		75.00	75.00CR	
		G/L ACCOUNT		CK: 001119				75.00		
	101 43121-01-437.00	CONFERENCES & SEMINARS					75.00	HMA Pavement Preservation Trng		
I 202205208109		SHIPPED PACKAGE FOR MECHANI APBNK	5/07/2022	D		3/29/2022		10.55	10.55CR	
		G/L ACCOUNT		CK: 001119				10.55		
	101 41810-01-322.00	POSTAGE COSTS					10.55	SHIPPED PACKAGE FOR MECHANICS		
I 202205208110		MMCI YEAR 3 REGISTRATION APBNK	5/07/2022	D		3/29/2022		345.00	345.00CR	
		G/L ACCOUNT		CK: 001119				345.00		
	101 41320-01-437.07	CITY CLERK TRAINING					345.00	MMCI YEAR 3 REGISTRATION		
I 202205208111		LABEL PRINTER TAPE CARTRIDG APBNK	5/07/2022	D		3/29/2022		60.00	60.00CR	
		G/L ACCOUNT		CK: 001119				60.00		
	101 41810-01-209.00	OTHER OFFICE SUPPLIES					60.00	LABEL PRINTER TAPE CARTRIDGE		
I 202205208112		FOOD FOR WORK SESSION APBNK	5/07/2022	D		4/06/2022		85.42	85.42CR	
		G/L ACCOUNT		CK: 001119				85.42		
	101 41110-01-315.00	SPECIAL PROGRAMS					85.42	FOOD FOR WORK SESSION		
I 202205208113		PAPER BAGS FOR VOLUNTEER RE APBNK	5/07/2022	D		4/07/2022		55.94	55.94CR	
		G/L ACCOUNT		CK: 001119				55.94		
	101 41110-01-599.04	COMMISSION/VOLUNTEER RECOGNT'N					55.94	PAPER BAGS FOR VOLUNTEER REC		
I 202205208114		PRINTER INK FOR MECHANICS S APBNK	5/07/2022	D		4/13/2022		141.78	141.78CR	
		G/L ACCOUNT		CK: 001119				141.78		
	101 41810-01-209.00	OTHER OFFICE SUPPLIES					141.78	PRINTER INK FOR MECHANICS SHOP		
I 202205208115		SURFACE CASE APBNK	5/07/2022	D		4/13/2022		21.99	21.99CR	
		G/L ACCOUNT		CK: 001119				21.99		
	101 41810-01-392.00	P.C. SOFTWARE PURCHASES					21.99	SURFACE CASE		
I 202205208116		POSTCARDS - SWEEPING/SEALCO APBNK	5/07/2022	D		4/21/2022		45.29	45.29CR	
		G/L ACCOUNT		CK: 001119				45.29		
	101 43121-01-209.00	OTHER OFFICE SUPPLIES					45.29	POSTCARDS - SWEEPING/SEALCOAT		
I 202205208117		SOTC AND CONDAC SUPPLIES APBNK	5/07/2022	D		4/21/2022		119.70	119.70CR	
		G/L ACCOUNT		CK: 001119				119.70		
	101 41110-01-315.00	SPECIAL PROGRAMS					83.96	SOTC AND CONDAC SUPPLIES		
	101 43121-01-439.00	OTHER MISCELLANEOUS CHARGES					35.74	SOTC AND CONDAC SUPPLIES		
I 202205208118		DOOR CLOSED SIGN-SC APBNK	5/07/2022	D		4/14/2022		10.64	10.64CR	
		G/L ACCOUNT		CK: 001119				10.64		
	101 45100-30-221.00	EQUIPMENT PARTS					10.64	DOOR CLOSED SIGN-SC		

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VENDOR SEQUENCE

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I 202205208119		SIGNS, SUPPLIES	APBNK	5/07/2022	D	4/14/2022		147.87	147.87CR	
		G/L ACCOUNT		CK: 001119				147.87		
	101 45100-30-221.00	EQUIPMENT PARTS					147.87	SIGNS, SUPPLIES		
I 202205208120		HOURS OF OPERATION SIGNS-SC	APBNK	5/07/2022	D	4/14/2022		50.00	50.00CR	
		G/L ACCOUNT		CK: 001119				50.00		
	101 45100-30-401.00	CONTRACTED BUILDING REPAIRS					50.00	HOURS OF OPERATION SIGNS-SC		
I 202205208121		VACUUM FOR STEEPLE CENTER	APBNK	5/07/2022	D	4/16/2022		179.99	179.99CR	
		G/L ACCOUNT		CK: 001119				179.99		
	101 45100-30-221.00	EQUIPMENT PARTS					179.99	VACUUM FOR STEEPLE CENTER		
I 202205208122		CLEAR RECTANGLE FLOOR MATS	APBNK	5/07/2022	D	4/16/2022		167.85	167.85CR	
		G/L ACCOUNT		CK: 001119				167.85		
	101 45100-30-221.00	EQUIPMENT PARTS					167.85	CLEAR RECTANGLE FLOOR MATS		
I 202205208123		LEFT AND RIGHT EXIT SIGNS	APBNK	5/07/2022	D	4/23/2022		33.56	33.56CR	
		G/L ACCOUNT		CK: 001119				33.56		
	101 45100-01-221.00	EQUIPMENT PARTS					16.78	LEFT AND RIGHT EXIT SIGNS		
	101 45100-30-221.00	EQUIPMENT PARTS					16.78	LEFT AND RIGHT EXIT SIGNS		
I 202205208124		BLDG SUPPLIES-RCC,SC & AREN	APBNK	5/07/2022	D	4/25/2022		185.85	185.85CR	
		G/L ACCOUNT		CK: 001119				185.85		
	101 45100-01-221.00	EQUIPMENT PARTS					63.19	BLDG SUPPLIES-RCC,SC & ARENA		
	650 45130-01-221.00	EQUIPMENT PARTS					61.33	BLDG SUPPLIES-RCC,SC & ARENA		
	101 45100-30-221.00	EQUIPMENT PARTS					61.33	BLDG SUPPLIES-RCC,SC & ARENA		
I 202205208125		SENIOR MOVIE RENTAL	APBNK	5/07/2022	D	3/28/2022		3.99	3.99CR	
		G/L ACCOUNT		CK: 001119				3.99		
	101 45100-87-219.02	ADULT/SENIOR TRIPS SUPPLIES					3.99	SENIOR MOVIE RENTAL		
I 202205208126		SHELF FOR PUZZLES AT SC	APBNK	5/07/2022	D	3/29/2022		74.99	74.99CR	
		G/L ACCOUNT		CK: 001119				74.99		
	101 45100-87-219.02	ADULT/SENIOR TRIPS SUPPLIES					74.99	SHELF FOR PUZZLES AT SC		
I 202205208127		MONTHLY FEE - VIRTUAL PROGR	APBNK	5/07/2022	D	4/07/2022		16.06	16.06CR	
		G/L ACCOUNT		CK: 001119				16.06		
	101 45100-87-219.02	ADULT/SENIOR TRIPS SUPPLIES					16.06	MONTHLY FEE - VIRTUAL PROGRAMS		
I 202205208128		SENIOR CRAFT SUPPLIES	APBNK	5/07/2022	D	4/12/2022		5.13	5.13CR	
		G/L ACCOUNT		CK: 001119				5.13		
	101 45100-87-219.02	ADULT/SENIOR TRIPS SUPPLIES					5.13	SENIOR CRAFT SUPPLIES		
I 202205208129		SENIOR CRAFT SUPPLIES	APBNK	5/07/2022	D	4/12/2022		9.06	9.06CR	
		G/L ACCOUNT		CK: 001119				9.06		
	101 45100-87-219.02	ADULT/SENIOR TRIPS SUPPLIES					9.06	SENIOR CRAFT SUPPLIES		
I 202205208130		P&R ANNUAL CANVA PRO FEE	APBNK	5/07/2022	D	4/13/2022		119.99	119.99CR	
		G/L ACCOUNT		CK: 001119				119.99		
	101 45100-01-433.02	MISCELLANEOUS					119.99	P&R ANNUAL CANVA PRO FEE		

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VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-004261 VERMILLION ELEVATOR INC									
I 243934		100LB SUNNY LAWN SEED	APBNK	5/31/2022 R		5/09/2022	554.00	554.00CR	
		G/L ACCOUNT		CK: 149460			554.00		
	101 43121-01-225.01	TURF RESTORATION MATERIAL				554.00	100LB SUNNY LAWN SEED		
				REG. CHECK		1	554.00	554.00CR	0.00
							554.00	0.00	

01-000592 VERSA-LOK									
I 7-0024411		RETAINING WALL CAPS	APBNK	5/31/2022 R		5/06/2022	40.40	40.40CR	
		G/L ACCOUNT		CK: 149461			40.40		
	101 45202-01-225.02	TIMBERS, FENCE, ETC.				40.40	RETAINING WALL CAPS		
				REG. CHECK		1	40.40	40.40CR	0.00
							40.40	0.00	

01-002340 VONBANK LAWN CARE									
I 24802		MAY 2022 LAWN SERVICE	APBNK	5/31/2022 R		5/09/2022	1,628.00	1,628.00CR	
		G/L ACCOUNT		CK: 149462			1,628.00		
	101 45202-01-409.02	LIBRARY/STEEPLE CENTER/RCC				1,628.00	MAY 2022 LAWN SERVICE		
				REG. CHECK		1	1,628.00	1,628.00CR	0.00
							1,628.00	0.00	

01-005749 ADAM WEISENBURGER									
I 2022-0220		PERMIT 3630-DAMAGE DEPOSIT	APBNK	5/31/2022 R		5/24/2022	300.00	300.00CR	
		G/L ACCOUNT		CK: 149463			300.00		
	101 22005	REFUNDS PAYABLE - P&R				300.00	PERMIT 3630-DAMAGE DEPOSIT		
				REG. CHECK		1	300.00	300.00CR	0.00
							300.00	0.00	

01-003324 WENZEL PLUMBING									
I 34727		WATER SOFTENER - FS #2	APBNK	5/31/2022 R		5/12/2022	7,555.00	7,555.00CR	
		G/L ACCOUNT		CK: 149464			7,555.00		
	101 41940-01-530.00	IMPROVEMENTS OTHER THAN BLDGS				7,555.00	WATER SOFTENER - FS #2		
				REG. CHECK		1	7,555.00	7,555.00CR	0.00
							7,555.00	0.00	

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING

01-004606 WILLIAMS SCOTSMAN INC									
I	9014066482	PW TRAILER RENTAL	APBNK	5/31/2022	R	5/25/2022	688.50	688.50CR	
		G/L ACCOUNT		CK: 149465			688.50		
	101	45202-01-416.02	MISCELLANEOUS	RENTALS		688.50	PW TRAILER RENTAL		
			REG. CHECK			1	688.50	688.50CR	0.00
							688.50	0.00	

01-231910 WSB AND ASSOCIATES INC									
I	11518-000-37	CONNEMARA TRAIL EXT PROJECT	APBNK	5/31/2022	R	5/19/2022	309.00	309.00CR	
		G/L ACCOUNT		CK: 149466			309.00		
	447	48000-01-303.00	ENGINEERING	FEES		309.00	CONNEMARA TRAIL EXT PROJECT		
I	11658-000-40	DUNMORE 2ND ADDITION	APBNK	5/31/2022	R	5/19/2022	600.50	600.50CR	
		G/L ACCOUNT		CK: 149466			600.50		
	403	48000-01-303.00	ENGINEERING	FEES		600.50	DUNMORE 2ND ADDITION		
I	11659-000-32	HARMONY VILLAS 2ND ADDITION	APBNK	5/31/2022	R	5/19/2022	178.50	178.50CR	
		G/L ACCOUNT		CK: 149466			178.50		
	442	48000-01-303.00	ENGINEERING	FEES		178.50	HARMONY VILLAS 2ND ADDITION		
I	13041-000-36	GREYSTONE 8TH ADDITION	APBNK	5/31/2022	R	5/19/2022	25.50	25.50CR	
		G/L ACCOUNT		CK: 149466			25.50		
	419	48000-01-303.00	ENGINEERING	FEES		25.50	GREYSTONE 8TH ADDITION		
I	13473-000-37	MEADOW RIDGE 2ND ADDITION	APBNK	5/31/2022	R	5/19/2022	102.00	102.00CR	
		G/L ACCOUNT		CK: 149466			102.00		
	420	48000-01-303.00	ENGINEERING	FEES		102.00	MEADOW RIDGE 2ND ADDITION		
I	13474-000-33	BELLA VISTA 6TH ADDITION	APBNK	5/31/2022	R	5/19/2022	102.00	102.00CR	
		G/L ACCOUNT		CK: 149466			102.00		
	450	48000-01-303.00	ENGINEERING	FEES		102.00	BELLA VISTA 6TH ADDITION		
I	13547-000-27	CARAMORE CROSSING	APBNK	5/31/2022	R	5/19/2022	1,353.25	1,353.25CR	
		G/L ACCOUNT		CK: 149466			1,353.25		
	454	48000-01-303.00	ENGINEERING	FEES		1,353.25	CARAMORE CROSSING		
I	13594-000-31	AUTUMN PATH	APBNK	5/31/2022	R	5/19/2022	153.00	153.00CR	
		G/L ACCOUNT		CK: 149466			153.00		
	445	48000-01-303.00	ENGINEERING	FEES		153.00	AUTUMN PATH		
I	13745-000-33	PRESTWICK PLACE 18TH ADDITI	APBNK	5/31/2022	R	5/19/2022	255.00	255.00CR	
		G/L ACCOUNT		CK: 149466			255.00		
	603	49500-01-405.01	ENGINEERING	FEES		255.00	PRESTWICK PLACE 18TH ADDITION		

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VENDOR SEQUENCE

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I 13895-000-28		HARMONY PARKVIEW 2ND ADD	APBNK	5/31/2022	R	5/19/2022		408.00	408.00CR	
		G/L ACCOUNT		CK: 149466				408.00		
	410 48000-01-303.00	ENGINEERING FEES					408.00			HARMONY PARKVIEW 2ND ADD
I 14675-000-27		BELLA VISTA 7TH ADDITION	APBNK	5/31/2022	R	5/19/2022		153.00	153.00CR	
		G/L ACCOUNT		CK: 149466				153.00		
	426 48000-01-303.00	ENGINEERING FEES					153.00			BELLA VISTA 7TH ADDITION
I 14685-000-30		MEADOW RIDGE 3RD ADDITION	APBNK	5/31/2022	R	5/19/2022		127.50	127.50CR	
		G/L ACCOUNT		CK: 149466				127.50		
	415 48000-01-303.00	ENGINEERING FEES					127.50			MEADOW RIDGE 3RD ADDITION
I 14865-000-22		PRESTWICK PLACE 22ND ADDITI	APBNK	5/31/2022	R	5/19/2022		255.00	255.00CR	
		G/L ACCOUNT		CK: 149466				255.00		
	603 49500-01-405.01	ENGINEERING FEES					255.00			PRESTWICK PLACE 22ND ADDITION
I 14866-000-24		PRESTWICK PLACE 21ST ADDITI	APBNK	5/31/2022	R	5/19/2022		229.50	229.50CR	
		G/L ACCOUNT		CK: 149466				229.50		
	603 49500-01-405.01	ENGINEERING FEES					229.50			PRESTWICK PLACE 21ST ADDITION
I 15412-000-15		THE MORRISON PLAN REVIEW	APBNK	5/31/2022	R	5/19/2022		102.00	102.00CR	
		G/L ACCOUNT		CK: 149466				102.00		
	406 48000-01-303.00	ENGINEERING FEES					102.00			THE MORRISON PLAN REVIEW
I 16644-000-17		ROSEMOUNT WOODS EXPANSION	APBNK	5/31/2022	R	5/19/2022		76.50	76.50CR	
		G/L ACCOUNT		CK: 149466				76.50		
	432 48000-01-303.00	ENGINEERING FEES					76.50			ROSEMOUNT WOODS EXPANSION
I 16720-000-8		DOOLIN HEIGHTS	APBNK	5/31/2022	R	5/19/2022		280.50	280.50CR	
		G/L ACCOUNT		CK: 149466				280.50		
	422 48000-01-303.00	ENGINEERING FEES					280.50			DOOLIN HEIGHTS
I 16789-000-18		EMERALD ISLE	APBNK	5/31/2022	R	5/19/2022		408.00	408.00CR	
		G/L ACCOUNT		CK: 149466				408.00		
	402 48000-01-303.00	ENGINEERING FEES					408.00			EMERALD ISLE
I 16934-000-17		ARDAN PLACE	APBNK	5/31/2022	R	5/19/2022		418.50	418.50CR	
		G/L ACCOUNT		CK: 149466				418.50		
	460 48000-01-303.00	ENGINEERING FEES					418.50			ARDAN PLACE
I 17022-000-19		ASSISTANT CITY ENGINEER SER	APBNK	5/31/2022	R	5/19/2022		4,505.00	4,505.00CR	
		G/L ACCOUNT		CK: 149466				4,505.00		
	101 43121-01-303.01	GENERAL NON-PROJECT RELATED					4,505.00			ASSISTANT CITY ENGINEER SERV
I 17499-000-14		EMERALD ISLE 2ND ADDITION	APBNK	5/31/2022	R	5/19/2022		656.50	656.50CR	
		G/L ACCOUNT		CK: 149466				656.50		
	461 48000-01-303.00	ENGINEERING FEES					656.50			EMERALD ISLE 2ND ADDITION

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VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
I 17500-000-15		MEADOW RIDGE 4TH ADDITION	APBNK	5/31/2022	R	5/19/2022		239.00	239.00CR	
		G/L ACCOUNT		CK: 149466				239.00		
	430	48000-01-303.00 ENGINEERING FEES					239.00	MEADOW RIDGE 4TH ADDITION		
I 17748-000-14		AMBER FIELDS	APBNK	5/31/2022	R	5/19/2022		13,217.50	13,217.50CR	
		G/L ACCOUNT		CK: 149466				13,217.50		
	467	48000-01-303.00 ENGINEERING FEES					13,217.50	AMBER FIELDS		
I 17930-000-12		DUNMORE 3RD ADDITION	APBNK	5/31/2022	R	5/19/2022		1,764.50	1,764.50CR	
		G/L ACCOUNT		CK: 149466				1,764.50		
	463	48000-01-303.00 ENGINEERING FEES					1,764.50	DUNMORE 3RD ADDITION		
I 17967-000-7		SPECTRO ALLOY SITE REVIEW	APBNK	5/31/2022	R	5/19/2022		137.00	137.00CR	
		G/L ACCOUNT		CK: 149466				137.00		
	437	48000-01-303.00 ENGINEERING FEES					137.00	SPECTRO ALLOY SITE REVIEW		
I 18033-000-8		SKB CELL 6 EXPANSION	APBNK	5/31/2022	R	5/19/2022		127.50	127.50CR	
		G/L ACCOUNT		CK: 149466				127.50		
	603	49500-01-303.04 MISCELLANEOUS					127.50	SKB CELL 6 EXPANSION		
I 18074-000-11		CONNEMARA TRL - EMERALD ISL	APBNK	5/31/2022	R	5/19/2022		188.00	188.00CR	
		G/L ACCOUNT		CK: 149466				188.00		
	462	48000-01-303.00 ENGINEERING FEES					188.00	CONNEMARA TRL - EMERALD ISLE		
I 18195-000-12		2021 MS4 AND MONITORING PRO	APBNK	5/31/2022	R	5/19/2022		182.00	182.00CR	
		G/L ACCOUNT		CK: 149466				182.00		
	603	49500-01-405.01 ENGINEERING FEES					182.00	2021 MS4 AND MONITORING PROG		
I 18211-000-8		PRIMUS DENTAL OFFICE	APBNK	5/31/2022	R	5/19/2022		2,214.50	2,214.50CR	
		G/L ACCOUNT		CK: 149466				2,214.50		
	101	43121-01-303.00 ENGINEERING FEES					2,214.50	PRIMUS DENTAL OFFICE		
I 18245-000-7		120TH STREET DRAINAGE IMPRO	APBNK	5/31/2022	R	5/19/2022		854.00	854.00CR	
		G/L ACCOUNT		CK: 149466				854.00		
	603	49500-01-303.04 MISCELLANEOUS					854.00	120TH STREET DRAINAGE IMPROV		
I 18351-000-11		BOULDER AVENUE EXT	APBNK	5/31/2022	R	5/19/2022		3,929.00	3,929.00CR	
		G/L ACCOUNT		CK: 149466				3,929.00		
	469	48000-01-303.00 ENGINEERING FEES					3,929.00	BOULDER AVENUE EXT		
I 18352-000-10		OSPREY PROJECT	APBNK	5/31/2022	R	5/19/2022		5,924.00	5,924.00CR	
		G/L ACCOUNT		CK: 149466				5,924.00		
	468	48000-01-303.00 ENGINEERING FEES					5,924.00	OSPREY PROJECT		
I 18372-000-6		LOT SPLIT FOR NEW PD PW	APBNK	5/31/2022	R	5/19/2022		75.00	75.00CR	
		G/L ACCOUNT		CK: 149466				75.00		
	421	48000-01-303.00 ENGINEERING FEES					75.00	LOT SPLIT FOR NEW PD PW		

PACKET: 06349 05/31/2022 AP CHECK RUN

VENDOR SET: 01

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT	DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
I 18668-000-4		OMNI BREWING	APBNK	5/31/2022	R	5/19/2022		307.75	307.75CR	
		G/L ACCOUNT		CK: 149466				307.75		
	407 48000-01-303.00	ENGINEERING FEES					307.75	OMNI BREWING		
I 18751-000-9		2022 STREET IMPROVEMENT PRO	APBNK	5/31/2022	R	5/19/2022		3,841.00	3,841.00CR	
		G/L ACCOUNT		CK: 149466				3,841.00		
	466 48000-01-303.00	ENGINEERING FEES					3,841.00	2022 STREET IMPROVEMENT PROJ		
I 19219-000-5		SCHMITZ BREW PUB	APBNK	5/31/2022	R	5/19/2022		315.50	315.50CR	
		G/L ACCOUNT		CK: 149466				315.50		
	101 43121-01-303.00	ENGINEERING FEES					315.50	SCHMITZ BREW PUB		
I 19220-000-2		RICH VALLEY FIRST ADDITION	APBNK	5/31/2022	R	5/19/2022		2,436.25	2,436.25CR	
		G/L ACCOUNT		CK: 149466				2,436.25		
	628 48000-01-303.00	ENGINEERING FEES					2,436.25	RICH VALLEY FIRST ADDITION		
I 19222-000-7		2021 POND MAINTENANCE	APBNK	5/31/2022	R	5/19/2022		1,024.50	1,024.50CR	
		G/L ACCOUNT		CK: 149466				1,024.50		
	603 49500-01-530.02	STORMWATER SYSTEM IMPROVEMENTS					1,024.50	2021 POND MAINTENANCE		
I 1928-240-65		DUNMORE PLAN REVIEW	APBNK	5/31/2022	R	5/19/2022		153.00	153.00CR	
		G/L ACCOUNT		CK: 149466				153.00		
	427 48000-01-303.00	ENGINEERING FEES					153.00	DUNMORE PLAN REVIEW		
I 19453-000-4		2022 WCA SERVICES	APBNK	5/31/2022	R	5/19/2022		605.75	605.75CR	
		G/L ACCOUNT		CK: 149466				605.75		
	603 49500-01-303.02	NPDES PHASE II					605.75	2022 WCA SERVICES		
I 19615-000-4		2022 GENERAL STORMWATER	APBNK	5/31/2022	R	5/19/2022		1,820.00	1,820.00CR	
		G/L ACCOUNT		CK: 149466				1,820.00		
	603 49500-01-405.01	ENGINEERING FEES					1,820.00	2022 GENERAL STORMWATER		
I 19708-000-4		EMERALD ISLE 3RD ADDITION	APBNK	5/31/2022	R	5/19/2022		645.25	645.25CR	
		G/L ACCOUNT		CK: 149466				645.25		
	433 48000-01-303.00	ENGINEERING FEES					645.25	EMERALD ISLE 3RD ADDITION		
I 19838-000-3		2022 GENERAL SERVICES	APBNK	5/31/2022	R	5/19/2022		76.50	76.50CR	
		G/L ACCOUNT		CK: 149466				76.50		
	101 45202-01-303.00	ENGINEERING FEES (GIS)					76.50	2022 GENERAL SERVICES		
I 19959-000-2		BRAY HILL	APBNK	5/31/2022	R	5/19/2022		2,362.00	2,362.00CR	
		G/L ACCOUNT		CK: 149466				2,362.00		
	434 48000-01-303.00	ENGINEERING FEES					2,362.00	BRAY HILL		
I 19972-000-2		FHR PINE BEND SOLAR FARM EA	APBNK	5/31/2022	R	4/20/2022		1,792.00	1,792.00CR	
		G/L ACCOUNT		CK: 149466				1,792.00		
	603 49500-01-303.04	MISCELLANEOUS					1,792.00	FHR PINE BEND SOLAR FARM EAW		

PACKET: 06349 05/31/2022 AP CHECK RUN
VENDOR SET: 01

VENDOR SEQUENCE

VENDOR	ITEM NO#	DESCRIPTION	BANK	CHECK	STAT	DUE DT DISC DT	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
I 20079-000-2		AMBER FIELDS 2ND ADDITION G/L ACCOUNT 439 48000-01-303.00 ENGINEERING FEES	APBNK	5/31/2022 R		5/19/2022	626.25 626.25 626.25 AMBER FIELDS 2ND ADDITION	626.25CR	
I 2235-150-42		SKB EXPANSION PLAN REVIEW G/L ACCOUNT 603 49500-01-303.04 MISCELLANEOUS	APBNK	5/31/2022 R		5/19/2022	102.00 102.00 102.00 SKB EXPANSION PLAN REVIEW	102.00CR	
I 2235-260-57		ROSEWOOD CROSSINGS PLAN REV G/L ACCOUNT 436 48000-01-303.00 ENGINEERING FEES	APBNK	5/31/2022 R		5/19/2022	229.50 229.50 229.50 ROSEWOOD CROSSINGS PLAN REVIEW	229.50CR	
I 2235-300-53		BELLA VISTA 5TH ADDITION PL G/L ACCOUNT 603 49500-01-405.01 ENGINEERING FEES	APBNK	5/31/2022 R		5/19/2022	153.00 153.00 153.00 BELLA VISTA 5TH ADDITION PLAN	153.00CR	
				REG. CHECK		1	56,041.00 56,041.00	56,041.00CR 0.00	0.00

01-003480 YALE MECHANICAL LLC									
I 230667		MID SEASON HVAC MAINT-FS #1 G/L ACCOUNT 101 41940-01-319.02 HEATING & COOLING MAINT CONTRA	APBNK	5/31/2022 R		5/13/2022	354.30 354.30 354.30 MID SEASON HVAC MAINT-FS #1	354.30CR	
				REG. CHECK		1	354.30 354.30	354.30CR 0.00	0.00

PACKET: 06349 05/31/2022 AP CHECK RUN

VENDOR SET: 01

===== R E P O R T T O T A L S =====

F U N D D I S T R I B U T I O N

FUND NO#	FUND NAME	AMOUNT
101	GENERAL FUND	244,901.23CR
102	DUI FORFEITURE FUND	3,197.83CR
201	PORT AUTHORITY FUND	109,564.12CR
202	BUILDING CIP FUND	143,211.15CR
204	TRAFFIC SAFETY PROGRAM	76,977.69CR
205	PARK IMPROVEMENT FUND	8,509.44CR
206	INSURANCE FUND	3,839.09CR
207	EQUIPMENT CIP FUND	19,917.24CR
402	EMERALD ISLE	408.00CR
403	DUNMORE 2ND ADDITION	600.50CR
406	THE MORRISON	102.00CR
407	OMNI BREWING	307.75CR
410	HARMONY PARKVIEW 2ND ADDN	408.00CR
415	MEADOW RIDGE 3RD ADDITION	127.50CR
419	GREYSTONE 8TH ADDITION	25.50CR
420	MEADOW RIDGE 2ND ADDITION	102.00CR
421	PD & PW BUILDINGS PROJECT	120.00CR
422	DOOLIN HEIGHTS	280.50CR
426	BELLA VISTA 7TH ADDITION	153.00CR
427	DUNMORE	153.00CR
430	MEADOW RIDGE 4TH ADDITION	239.00CR
432	ROSEMOUNT WOODS EXPANSION	76.50CR
433	EMERALD ISLE 3RD ADDITION	645.25CR
434	BRAY HILL	2,362.00CR
436	ROSEWOOD COMMONS	229.50CR
437	SPECTRO ALLOYS	137.00CR
439	AMBER FIELDS 2 OUTLOT G	626.25CR
442	HARMONY VILLAS 2ND ADD'N	178.50CR
445	AUTUMN PATH	153.00CR
447	CONNEMARA (EAST)	309.00CR
450	BELLA VISTA 6TH ADDITION	102.00CR
454	CARAMORE CROSSING	1,353.25CR
460	ARDAN PLACE	418.50CR
461	EMERALD ISLE 2ND ADD'N	656.50CR
462	CONNEMARA TR-EMERALD EXT	188.00CR
463	DUNMORE 3RD ADDITION	1,764.50CR
466	2022 PAVEMENT MANAGEMENT	4,129.00CR
467	AMBER FIELDS	13,328.50CR
468	PROJECT OSPREY	5,924.00CR
469	BOUDLER AVENUE EXTENSION	3,929.00CR
601	WATER UTILITY FUND	21,456.87CR
602	SEWER UTILITY FUND	8,623.64CR
603	STORM WATER UTILITY FUND	10,235.01CR
604	CAPITAL INVESTMENT FUND	7.96
608	STREET LIGHT UTILITY FUND	382.15CR
628	SCANNELL TRUNK SWR EXT	2,436.25CR

PACKET: 06349 05/31/2022 AP CHECK RUN

VENDOR SET: 01

===== R E P O R T T O T A L S =====

F U N D D I S T R I B U T I O N

FUND NO#	FUND NAME	AMOUNT
650	ARENA FUND	11,209.06CR
** TOTALS **		703,989.81CR

----- TYPE OF CHECK TOTALS -----

	NUMBER	GROSS BALANCE	PAYMENT DISCOUNT	OUTSTANDING
HAND CHECKS		0.00	0.00	0.00
		0.00	0.00	
DRAFTS	6	26,629.16	26,629.16CR	0.00
		26,629.16	0.00	
REG-CHECKS	118	677,360.65	677,360.65CR	0.00
		677,360.65	0.00	
EFT		0.00	0.00	0.00
		0.00	0.00	
NON-CHECKS		0.00	0.00	0.00
		0.00	0.00	
ALL CHECKS	124	703,989.81	703,989.81CR	0.00
		703,989.81	0.00	

ERRORS: 0

WARNINGS: 0



06/01/2022

**ROSEMOUNT CITY COUNCIL
REGULAR MEETING PROCEEDINGS
MAY 17, 2022**

CALL TO ORDER

Pursuant to due call and notice thereof a regular meeting of the Rosemount City Council was held on Tuesday, May 17, 2022, at 7:00 p.m. in Rosemount Council Chambers 2875 145th Street West and virtually via Zoom.

Mayor Droste called the meeting to order with Councilmembers Block and Freske attending. Councilmembers Essler and Weisensel were absent.

Staff present included the following;

- City Administrator Martin, Finance Director Malecha, Police Chief Dahlstrom, Public Works Director Egger, City Engineer Erickson, Community Development Director Kienberger, Senior Planner Nemcek, and Economic Development Coordinator Van Oss

The Pledge of Allegiance was recited.

APPROVAL OF AGENDA

Motion by Freske Second by Block

Motion to Adopt the Agenda

Ayes: 3.

Nays: None. Motion carried.

PRESENTATIONS

3.a. Proclamation of National Public Works Week and Recognition of Public Works Employees

City Administrator highlighted a proclamation naming May 15-21, 2022 as Public Works Week. Mayor Droste read the proclamation.

Motion by Droste Second by Freske

Motion to approve proclamation.

Ayes: Block, Droste, Freske,

Nays: None. Motion carried.

PUBLIC COMMENT

William Olson, 12539 Chinchilla Avenue, addressed Council with concerns about a business operating in a residential area. City Administrator Martin stated that staff has been working on the issue. The business has been working on a purchase agreement to relocate.

CONSENT AGENDA

Motion by Block Second by Freske

Motion to approve consent agenda items.

**ROSEMOUNT CITY COUNCIL
REGULAR MEETING PROCEEDINGS
MAY 17, 2022**

- a. Bills Listing
- b. Minutes of the May 3, 2022 Regular Meeting Proceedings
- c. Minutes of the May 3, 2022 Work Session Proceedings
- d. Organics Drop Site Joint Powers Agreement (JPA) with Dakota County
- e. Drop Box Grant Program
- f. Supporting Incorporation of Empire Township
- g. Request by Joe Bezotte Conditional Use Permit for a Commercial Event Center in the AG-Agricultural Zoning District
- h. Request by Spectro Alloys for a Minor Subdivision to Combine Two Parcels Located at 13130 and 13220 Doyle Path
- i. Text Amendment to Zoning Ordinance Modifying the Conditions for Commercial Event Centers in the AG-Agricultural Zoning District

Ayes: Droste, Freske, Block

Nays: None. Motion carried.

PUBLIC HEARINGS

7.a. 2022 Street Improvement Project, City Project 2022-01, Assessment Hearing and Adopt Assessment Roll

City Engineer Erickson presented information on the 2022 Street Improvement Project regarding, assessment calculations and project schedule.

Mayor Droste opened the public hearing opened at 7:18 p.m.

Bob Kubat, 12536 Chinchilla Avenue, requested that City Council consider postponing the project until the business has been moved out of the residential area. Mr. Kubat stated concern regarding the semi-truck traffic related to the business operations.

William Olson, 12539 Chinchilla Avenue, addressed the Council about the semi-truck traffic and the wear and tear it will cause on the new roads.

Bill Huffstutler, 3296 127th Court West, expressed concern about the truck traffic, the costs associated with the street improvement and the wear and tear that will occur due to the business's truck traffic.

Motion by Droste Second by Block

Motion to close the public hearing 7:22 p.m.

Mayor Droste questioned what the weight limit is for the residential road, such as Chinchilla Avenue, once they have been reclaimed. City Engineer Erickson advised that the road limits would be 7-tons per axle. Staff will discuss with the contractor to ask about postponing project until the business has been relocated.

Motion by Block Second by Freske

**ROSEMOUNT CITY COUNCIL
REGULAR MEETING PROCEEDINGS
MAY 17, 2022**

Motion to adopt a Resolution Approving the Assessment Roll for the 2022 Street Improvement Project, City Project 2022-01

Ayes: Freske, Block, Droste
Nays: None. Motion carried.

7.b. Host Approval for Conduit Debt Issuance

Finance Director Malecha gave a brief presentation regarding the approval of the debt issuance. Due to the project taking place within Rosemount, the City must give approval for another entity to issue bonds.

Mayor Droste opened the public hearing opened at 7:27 p.m.

No public comment received.

Motion by Droste Second by Freske

Motion to close the public hearing 7:28 p.m.

Motion by Freske Second by Block

Motion to Approve the Joint Power Agreement with the Cities of Hampton, Landfall Village, and New Prague and Adopt a Resolution giving host approval to the Cities of Hampton and Landfall Village.

Ayes: Block, Droste, Freske
Nays: None. Motion carried.

7.c. City Council Establishment of Connemara Industrial Development District and the Adoption of a Development Plan for a Recreation Facility

Economic Development Coordinator Van Oss presented on the establishment of an Industrial Development District to facilitate the necessary financing for the new development. The area is zoned as commercial. There will not be any industrial businesses in the area.

Mayor Droste opened the public hearing opened at 7:31 p.m.

No public comment received.

Motion by Droste Second by Block

Motion to close the public hearing 7:32 p.m.

Motion by Block Second by Freske

Motion to Approve a Resolution Approving the Establishment of the Connemara Industrial Development District and the Adoption of a Development Plan.

Ayes: Freske, Block, Droste
Nays: None. Motion carried.

UNFINISHED BUSINESS

None

NEW BUSINESS

9.a. Request by Maplewood Development for approval of the Amber Fields Second Addition Preliminary and Final Plats and a Major Amendment to the Amber Fields Planned Unit Development

Senior Planner Nemcek presented an overview of the project. The amendment to the Planned Unit Development is necessary to allow for the dimensional standards of smaller single-family lots related to minimum lot area.

Motion by Freske Second by Block

Motion to adopt a resolution approving the preliminary and final plats for Amber Fields Second Addition, subject to conditions.

Ayes: Block, Droste, Freske
Nays: None. Motion carried.

Motion by Block Second by Freske

Motion to adopt a resolution approving a Major Amendment to the Amber Fields Planned Unit Development Agreement.

Ayes: Droste, Freske, Block
Nays: None. Motion carried.

Motion by Freske Second by Block

Motion to authorize the Mayor and City Clerk to execute a Major Amendment to the Amber Fields PUD Agreement.

Ayes: Freske, Droste, Block
Nays: None. Motion carried.

9.b. Comprehensive Land Use Plan Amendment and Rezoning of Land in the Highway 3 and CSAH 46 Area

Senior Planner Nemcek briefly discussed the proposed amendment and rezoning based on the conclusions drawn from the Small Area Plan. Based on the market's lack of interest in the site for commercial development, the staff has put together a small area plan for the sites located on either side of Highway 3 and CSAH 46. The plan was created to make use of the vacant land near the intersection.

**ROSEMOUNT CITY COUNCIL
REGULAR MEETING PROCEEDINGS
MAY 17, 2022**

Councilmember Freske inquired about when the area was last rezoned. Senior Planner Nemcek stated in 2014 the area was rezoned with the South Urban Gateway review, which recommend that area be a good fit for commercial purposes at the time. The area has not had any new interest for commercial business development since 2014.

Motion by Block Second by Freske

Motion to adopt a resolution approving a Comprehensive Plan Amendment to change the land use designation of the subject properties from CC-Community Commercial to CP-Business Park.

Ayes: Block, Droste, Freske
Nays: None. Motion carried.

Motion by Block Second by Freske

Motion to adopt an ordinance rezoning the site from LI-Light Industrial, PI-Public Institutional, C3-Highway Commercial, and GI-General Industrial to BP-Business Park.

Ayes: Droste, Freske, Block
Nays: None. Motion carried.

ANNOUNCEMENTS

10.a. Staff Updates

City Administrator Martin provided various updates; the splash pad will be opened on Friday, May 27th and the Spring Cleanup event will be on Saturday, May 21st at Dakota County Technical College.

Chief Dahlstrom recognized National Police Week. Chief Dahlstrom thanks the men and women who has served on the Rosemount Police Department and those entering the police work force.

10.b. Upcoming Community Calendar

Mayor Droste reviewed the calendar of events and upcoming meetings.

ADJOURNMENT

There being no further business to come before the City Council at the regular council meeting and upon a motion by Droste and a second by Freske the meeting was adjourned at 8:01 p.m.

Respectfully submitted,

Jessie Paque
Deputy City Clerk

City Council Regular Meeting: June 7, 2022

AGENDA ITEM: Commissioner Appointment	AGENDA SECTION: Consent
PREPARED BY: Erin Fasbender, City Clerk	AGENDA NO. 6.c.
ATTACHMENTS: None	APPROVED BY: LJM
RECOMMENDED ACTIONS: Motion to fill Commission vacancies with the following appointment: • <u>Eric Johnson</u> appoint for a 3-year term on the Environment & Sustainability Commission	

BACKGROUND

Each year the City Council appoints commissioners to various city boards. This year, appointments were made on April 5, 2022 and a vacancy remained on the Environment & Sustainability Commission.

Eric Johnson applied for this seat and met for an interview with Logan Martin, Brian Erickson and Mayor Droste. We greatly appreciate the interest shown by Eric to serve the community and believe he will be a great addition to the commission.

The following seats remain open for residents to apply for if interested; one seat on Planning Commission, one seat on Utility Commission and one youth seat on the Environment & Sustainability Commission.

RECOMMENDATION

Staff recommends approval of above motion.

City Council Regular Meeting: June 7, 2022

AGENDA ITEM: 2022 3.2% Malt Liquor License Renewals	AGENDA SECTION: Consent
PREPARED BY: Erin Fasbender, City Clerk	AGENDA NO.: 6.d.
ATTACHMENTS: None	APPROVED BY: LJM
RECOMMENDED ACTION: Motion to approve applications for renewal of 3.2% Malt Liquor Licenses as listed below for the period of July 1, 2022 through June 30, 2023	

BACKGROUND

The following businesses have submitted applications for the renewal of either an off-sale or on-sale 3.2% Malt Liquor License for the period of July 1, 2022 through June 30, 2023:

Kwik Trip #697, 14810 South Robert Trail	Off-Sale
Top Ten Liquors, 15047 Crestone Ave	Off-Sale

Applicants were required to and have submitted proof of liquor liability and workers compensation insurance, renewal fees and the background investigation paperwork for the renewal. The Police Department conducted a background check on the applicants investigating any criminal history, law enforcement contacts and court records all which showed no convictions that would disqualify the applicant from renewing their license. The license fee for off-sale is \$200.

RECOMMEDATION

Staff recommends approval of the above-stated licenses.

City Council Regular Meeting June 7, 2022

AGENDA ITEM: Accept Proposal & Authorize Entry into Agreement with WSB & Associates for Professional Services – Assistant City Engineer and Development Review	AGENDA SECTION: Consent
PREPARED BY: Nick Egger, P.E., Public Works Director	AGENDA NO. 6.e.
ATTACHMENTS: WSB & Associates Professional Services Agreement	APPROVED BY: LJM
RECOMMENDED ACTION: Motion to Authorize Entry into Professional Services Agreement with WSB & Associates for Assistant City Engineer Staff Coverage & Development Review Services	

BACKGROUND

The City continues to face rapid growth and development, with new projects coming in at a record rate. The volume and breakneck pace of work has placed unprecedented demand on engineering staff for processing new development project plans and applications while simultaneously attempting to maintain proper attention towards ongoing development construction activity. Staff have been continuing to find ourselves in a backlog of work items which are not getting the time or attention they deserve for us to do our best work or to provide timely responses that meet our own internal expectations and the public's expectations. Staff is in need of additional embedded capacity and mid-level leadership who can share additional load on a wide variety of items while also providing support to lower-level engineering staff. Likewise, staff in other departments are in need of increased access when they face inquiries or problems that are beyond their level of expertise.

Tim Hanson of WSB & Associates has been serving as the City's part-time Assistant City Engineer since the City's full-time on-staff Assistant City Engineer left the position in early 2021. Presently, Tim has an in-office presence at City Hall for two days a week, and provides approximately one additional day worth of hours working remotely on development review tasks. Tim intends to wind down his career later in the year, which presents a need to transition to replacement personnel over the course of the next several months.

Attached is a proposal from WSB & Associates for a change to both the amount of availability they will provide for the Assistant City Engineer role, as well as identifying individuals who will begin to assume Tim's workload responsibilities over time. The proposal increases the Assistant City Engineer weekly office presence at City Hall to three days, with up to an additional day of remote service available, under a monthly retainer arrangement. The monthly retainer fee for this service is \$6,250, which is very reasonable for the City. WSB will also continue to provide development review support to the City outside of the retainer arrangement, at their standard staff rates for 2022, with those fees being charged to the developer as required by City policy.

Ultimately, staff could be seeking to refill the Assistant City Engineer role with a permanent full-time city employee to rebuild internal on-staff technical resources and return staff capacity in this role to earlier levels, and therefore we anticipate utilizing the retainer arrangement with WSB until the role has been filled.

RECOMMENDATION

Staff recommends the City Council accept the attached proposal and authorize the City's entry into the attached agreement with WSB & Associates.

**WSB & ASSOCIATES, INC.
PROFESSIONAL SERVICES AGREEMENT**

This Professional Services Agreement (the "Agreement") is made as of the 31st day of May 2022, by and between the City of Rosemount with an address of 2875 145th Street, Rosemount, Minnesota 55068 ("Client"), and WSB & Associates, Inc. dba WSB with offices located at 701 Xenia Avenue South, Suite 300, Minneapolis, Minnesota 55416 ("Consultant").

Client and Consultant, for the consideration enumerated herein, do hereby agree as follows:

**SECTION 1 / GENERAL CONTRACT TERMS
AND CONDITIONS**

The General Contract Terms and Conditions shall be as set forth in Exhibit A.

SECTION 2 / SCOPE OF WORK

The scope of work to be performed by Consultant is set forth in Exhibit B. The work and services to be performed hereunder and described in Exhibit B shall be referred to herein and in the General Contract Provisions as the "Project".

SECTION 3 / COMPENSATION

The amount, method and timing for payment to the Consultant shall be in accordance with Exhibit C.

SECTION 4 / WORK SCHEDULE

The preliminary schedule of the work, if required, is set forth in Exhibit B.

SECTION 5 / CLIENT RESPONSIBILITIES

The client responsibilities are set out in Exhibit F.

SECTION 6 / SPECIAL CONDITIONS

Special conditions, if any, are as set forth in Exhibit G.

SECTION 7 / EXHIBITS

The following Exhibits are attached hereto and made a part of this Agreement:

 X Exhibit A General Contract Provisions
 X Exhibit B Scope of Work
 X Exhibit C Compensation
 X Exhibit D Insurance Schedule
 X Exhibit E Rate Schedule
 X Exhibit F Client Responsibilities
 ~~Exhibit G Special Conditions~~

All references to the "Agreement" in this Document and the Exhibits shall mean this Agreement and all of the Exhibits as one integrated Agreement.

SECTION 8 / ACCEPTANCE OF AGREEMENT

Upon written acceptance of this Agreement by Client, Consultant shall commence the work. The undersigned hereby accept the terms and conditions of this agreement and Consultant is hereby authorized to perform the services described herein.

CLIENT: CITY OF ROSEMOUNT

ADDRESS: 2875 145TH STREET
ROSEMOUNT, MN 55068

CONSULTANT: WSB & ASSOCIATES, INC.
dba WSB
ADDRESS: 701 XENIA AVENUE SOUTH
SUITE 300
MINNEAPOLIS, MN 55416

BY: _____
NAME: _____
TITLE: _____

BY: _____
NAME: _____
TITLE: _____

**EXHIBIT A
GENERAL CONTRACT PROVISIONS**

ARTICLE 1 – PERFORMANCE OF THE WORK

Consultant shall perform the services under this Agreement in accordance with the care and skill ordinarily exercised by members of Consultant's profession practicing under similar circumstances at the same time and in the same locality. Consultant makes no warranties, express or implied, under this Agreement or otherwise, in connection with its services.

ARTICLE 2 – ADDITIONAL SERVICES

If the Client requests that the Consultant perform any services which are beyond the scope as set forth in the Agreement, or if changed or unforeseen conditions require the Consultant to perform services outside of the original scope, then, Consultant shall promptly notify the Client of cause and nature of the additional services required. Upon notification, Consultant shall be entitled to an equitable adjustment in both compensation and time to perform.

ARTICLE 3 – SCHEDULE

Unless specific periods of time or dates for providing services are specified in a separate Exhibit, Consultant's obligation to render services hereunder will be for a period which may reasonably be required for the completion of said services. The Client agrees that Consultant is not responsible for damages arising directly or indirectly from any delays for causes beyond Consultant's control. For purposes of this Agreement, such causes include, but are not limited to, strikes or other labor disputes; severe weather disruptions, or other natural disasters or acts of God; fires, riots, war or other emergencies; any action or failure to act in a timely manner by any government agency; actions or failure to act by the Client or the Client's contractor or consultants; or discovery of any hazardous substance or differing site conditions. If the delays outside of Consultant's control increase the cost or the time required by Consultant to perform its services in accordance with professional skill and care, then Consultant shall be entitled to a reasonable adjustment in schedule and compensation.

ARTICLE 4 – CONSTRUCTION OBSERVATION

If requested by Client, Consultant shall visit the project during construction to become familiar with the progress and quality of the contractors' work and to determine if the work is proceeding, in general, in accordance with plans, specifications or other contract documents prepared by Consultant for the Client. The Client has not retained the Consultant to make detailed inspections or to provide exhaustive or continuous project review and observation services.

Consultant neither guarantees the performance of any Contractor retained by Client nor assumes responsibility for any Contractor's failure to furnish and perform the work in accordance with the construction documents. Client acknowledges Consultant will not direct, supervise or control the work of contractors or their subcontractors, nor shall Consultant have authority over or responsibility for the contractors' means, methods, or procedures of construction. Consultant's services do not include review or evaluation of the Client's, contractor's or subcontractor's safety measures, or job site safety. Job Site Safety shall be the sole responsibility of the contractor who is performing the work.

For Client-observed projects, the Consultant shall be entitled to rely upon and accept representations of the Client's observer. If the Client desires more extensive project observation or full-time project representation, the Client shall request such services be provided by the Consultant as an Additional Service. Consultant and Client shall then enter into a Supplemental Agreement detailing the terms and conditions of the requested project observation.

ARTICLE 5 – OPINIONS OF PROBABLE COST

Opinions, if any, of probable cost, construction cost, financial evaluations, feasibility studies, economic analyses of alternate solutions and utilitarian considerations of operations and maintenance costs, collectively referred to as "Cost Estimates," provided for are made or to be made on the basis of the Consultant's experience and qualifications and represent the Consultant's best judgment as an experienced and qualified professional design firm. The parties acknowledge, however, that the

Consultant does not have control over the cost of labor, material, equipment or services furnished by others or over market conditions or contractor's methods of determining their prices, and any evaluation of any facility to be constructed or acquired, or work to be performed must, of necessity, be viewed as simply preliminary. Accordingly, the Consultant and Client agree that the proposals, bids or actual costs may vary from opinions, evaluations or studies submitted by the Consultant and that Consultant assumes no responsibility for the accuracy of opinions of Cost Estimates and Client expressly waives any claims related to the accuracy of opinions of Cost Estimates. If Client wishes greater assurance as to Cost Estimates, Client shall employ an independent cost estimator as part of its Project responsibilities.

ARTICLE 6 – REUSE AND DISPOSITION OF INSTRUMENTS OF SERVICE

All documents, including reports, drawings, calculations, specifications, CADD materials, computers software or hardware or other work product prepared by Consultant pursuant to this Agreement are Consultant's Instruments of Service and Consultant retains all ownership interests in Instruments of Service, including copyrights. The Instruments of Service are not intended or represented to be suitable for reuse by the Client or others on extensions of the Project or on any other project. Copies of documents that may be relied upon by Client are limited to the printed copies (also known as hard copies) that are signed or sealed by Consultant. Files in electronic format furnished to Client are only for convenience of Client. Any conclusion or information obtained or derived from such electronic files will be at the user's sole risk. Consultant makes no representations as to long term compatibility, usability or readability of electronic files.

If requested, at the time of completion or termination of the work, the Consultant may make available to the Client the Instruments of Service upon (i) payment of amounts due and owing for work performed and expenses incurred to the date and time of termination, and (ii) fulfillment of the Client's obligations under this Agreement. Any use or re-use of such Instruments of Service by the Client or others without written consent, verification or adaptation by the Consultant except for the specific purpose intended will be at the Client's risk and full legal responsibility and Client expressly releases all claims against Consultant arising from re-use of the Instruments of Service without Consultant's written consent, verification or adaptation.

The Client will, to the fullest extent permitted by law, indemnify and hold the Consultant harmless from any claim, liability or cost (including reasonable attorneys' fees, and defense costs) arising or allegedly arising out of any unauthorized reuse or modification of these Instruments of Service by the Client or any person or entity that acquires or obtains the reports, plans and specifications from or through the Client without the written authorization of the Consultant. Under no circumstances shall transfer of Instruments of Service be deemed a sale by Consultant, and Consultant makes no warranties, either expressed or implied, of merchantability and fitness for any particular purpose. Consultant shall be entitled to compensation for any consent, verification or adaption of the Instruments of Service for extensions of the Project or any other project.

ARTICLE 7 – PAYMENTS

Payment to Consultant shall be on a lump sum or hourly basis as set out in the Agreement. Consultant is entitled to payment of amounts due plus reimbursable expenses. Client will pay the balance stated on the invoice unless Client notifies Consultant in writing of any disputed items within fifteen (15) days from the date of invoice. In the event of any dispute, Client will pay all undisputed amounts in the ordinary course, and the Parties will endeavor to resolve all disputed items. All accounts unpaid after thirty (30) days from the date of original invoice shall be subject to a service charge of 1-1/2% per month, or the maximum amount authorized by law, whichever is less. Consultant reserves the right to retain instruments of service until all invoices are paid in full. Consultant will not be liable for any claims of loss, delay, or damage by Client for reason of withholding services or instruments of service until all invoices are paid in full. Consultant shall be entitled to recover all reasonable costs and disbursements, including reasonable attorney fees, incurred in connection with collecting amounts owed by Client. In addition, Consultant may, after giving seven (7) days' written notice to Client, suspend services under this Agreement until it receives full payment for all amounts then due for services, expenses and charges. Payment methods, expenses and rates may be more fully described in Exhibit C and Exhibit E.

ARTICLE 8 – SUBMITTALS AND PAY APPLICATIONS

If the Scope of Work includes the Consultant reviewing and certifying the amounts due the Contractor, the Consultant's certification for payment shall constitute a representation to the Client, that to the best of the Consultant's knowledge, information and belief, the Work has progressed to the point indicated and that the quality of the Work is in general accordance with the Documents issued by the Consultant. The issuance of a Certificate for Payment shall not be a representation that the Consultant has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and material suppliers and other data requested by the Client to substantiate the Contractor's right to payment, or (4) ascertained how or for what purpose the Contractor has used money previously paid on account of the Contract Sum. Contractor shall remain exclusively responsible for its Work.

If the Scope of Work includes Consultant's review and approval of submittals from the Contractor, such review shall be for the limited purpose of checking for conformance with the information given and the design concept. The review of submittals is not intended to determine the accuracy of all components, the accuracy of the quantities or dimensions, or the safety procedures, means or methods to be used in construction, and those responsibilities remain exclusively with the Client's contractor.

ARTICLE 9 – HAZARDOUS MATERIALS

Notwithstanding the Scope of Services to be provided pursuant to this Agreement, it is understood and agreed that Consultant is not a user, handler, generator, operator, treater, arranger, storer, transporter, or disposer of hazardous or toxic substances, pollutants or contaminants as any of the foregoing items are defined by Federal, State and/or local law, rules or regulations, now existing or hereafter amended, and which may be found or identified on any Project which is undertaken by Consultant.

The Client agrees to indemnify Consultant and its officers, subconsultant(s), employees and agents from and against any and all claims, losses, damages, liability and costs, including but not limited to costs of defense, arising out of or in any way connected with, the presence, discharge, release, or escape of hazardous or toxic substances, pollutants or contaminants of any kind, except that this clause shall not apply to such liability as may arise out of Consultant's sole negligence in the performance of services under this Agreement arising from or relating to hazardous or toxic substances, pollutants, or contaminants specifically identified by the Client and included within Consultant's services to be provided under this Agreement.

ARTICLE 10 – INSURANCE

Consultant has procured general and professional liability insurance. On request, Consultant will furnish client with a certificate of insurance detailing the precise nature and type of insurance, along with applicable policy limits. Additional Insurance requirements are listed in Exhibit D.

ARTICLE 11 – TERMINATION OR SUSPENSION

If Consultant's services are delayed or suspended in whole or in part by Client, or if Consultant's services are delayed by actions or inactions of others for more than sixty (60) days through no fault of Consultant, Consultant shall be entitled to either terminate its agreement upon seven (7) days written notice or, at its option, accept an equitable adjustment of rates and amounts of compensation provided for elsewhere in this Agreement to reflect reasonable costs incurred by Consultant in connection with, among other things, such delay or suspension and reactivation and the fact that the time for performance under this Agreement has been revised.

This Agreement may be terminated by either party upon seven (7) days written notice should the other party fail substantially to perform in accordance with its terms through no fault of the party initiating the termination. In the event of termination Consultant shall be compensated for services performed prior to termination date, including charges for expenses and equipment costs then due and all termination expenses.

This Agreement may be terminated by either party upon thirty (30) days' written notice without cause. Consultant shall upon termination only be entitled to payment for the work performed up to the Date of termination. In the event of termination, copies of plans, reports, specifications, electronic drawing/data

files (CADD), field data, notes, and other documents whether written, printed or recorded on any medium whatsoever, finished or unfinished, prepared by the Consultant pursuant to this Agreement and pertaining to the work or to the Project, (hereinafter "Instruments of Service"), shall be made available to the Client upon payment of all amounts due as of the date of termination. All provisions of this Agreement allocating responsibility or liability between the Client and Consultant shall survive the completion of the services hereunder and/or the termination of this Agreement.

ARTICLE 12 – INDEMNIFICATION

The Consultant agrees to indemnify and hold the Client harmless from any damage, liability or cost to the extent caused by the Consultant's negligence or willful misconduct.

The Client agrees to indemnify and hold the Consultant harmless from any damage, liability or cost to the extent caused by the Client's negligence or willful misconduct.

ARTICLE 13 – WAIVER OF CONSEQUENTIAL DAMAGES

The Consultant and Client waive claims against each other for consequential damages arising out of or relating to this contract. This mutual waiver includes damages incurred by the Client for rental expenses, for loss of use, loss of income, lost profit, project delays, financing, business and reputation and for loss of management or employee productivity or of the services of such persons; and (2) Damages incurred by the Consultant for principal office expenses including the compensation for personnel stationed there, for losses of financing, business and reputation and for loss of profit except anticipated profit arising directly from the Work. The Consultant and Client further agree to obtain a similar waiver from each of their contractors, subcontractors or suppliers.

ARTICLE 14 – WAIVER OF CLAIMS FOR PERSONAL LIABILITY

It is intended by the parties to this Agreement that Consultant's services shall not subject Consultant's employees, officers or directors to any personal legal exposure for the risks associated with this Agreement. Therefore, and notwithstanding anything to the contrary contained herein, the Client agrees that as the Client's sole and exclusive remedy, any claim, demand or suit shall be directed and/or asserted only against Consultant, and not against any of Consultant's individual employees, officers or directors.

ARTICLE 15 – ASSIGNMENT

Neither Party to this Agreement shall assign its interest in this agreement, any proceeds due under the Agreement nor any claims that may arise from services or payments due under the Agreement without the written consent of the other Party. Any assignment in violation of this provision shall be null and void. Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Consultant or Client. This Agreement is for the exclusive benefit of Consultant and Client and there are no other intended beneficiaries of this Agreement.

ARTICLE 16 – CONFLICT RESOLUTION

In an effort to resolve any conflicts that arise during the design or construction of the project or following the completion of the project, the Client and Consultant agree that all disputes between them arising out of or relating to this Agreement shall be submitted to nonbinding mediation as a precondition to any formal legal proceedings.

ARTICLE 17 – CONFIDENTIALITY

The Consultant agrees to keep confidential and not to disclose to any person or entity, other than the Consultant's employees, subconsultants and the general contractor and subcontractors, if appropriate, any data and information furnished to the Consultant and marked CONFIDENTIAL by the Client. These provisions shall not apply to information in whatever form that comes into the public domain, nor shall it restrict the Consultant from giving notices required by law or complying with an order to provide information or data when such order is issued by a court, administrative agency or other authority with proper jurisdiction, or if it is reasonably necessary for the Consultant to complete services under the Agreement or defend itself from any suit or claim.

ARTICLE 18 – AVAILABLE INSURANCE PROCEEDS AND LIMITATION OF LIABILITY

Consultant maintains professional liability insurance with a liability limit of not less than \$2,000,000 per claim. The Consultant's total liability to Client shall not exceed the total available insurance policy limits per claim available to Consultant under its professional liability insurance policy. Client hereby agrees that to the fullest extent permitted by law, the Consultant's total liability to Client for any and all injuries, claims, losses, expenses or damages whatsoever arising out of or in any way related to or arising from this Agreement from any cause or causes including, but not limited to, Consultant's negligence, errors, omissions, strict liability, breach of contract or breach of warranty (Client's Claims) shall not exceed the total policy limits available to Consultant under its professional liability insurance policy for settlement or satisfaction of Client's Claims under the terms and conditions of the Consultant's professional liability insurance policy applicable hereto.

Notwithstanding the language above, Client agrees that with regard to any claim arising from or relating to Consultant's provision of geotechnical engineering services, construction materials testing, special inspections, and/or environmental engineering services, including but not limited to environmental site assessments, that Consultant's liability for any claims asserted by or through Client shall be limited to \$50,000.

Client and Consultant each further agree that neither will be responsible for any incidental, indirect, or consequential damages (including loss of use or loss of profits) sustained by the other, its successors or assigns. This mutual waiver shall apply even if the damages were foreseeable and regardless of the theory of recovery plead or asserted.

ARTICLE 19 – CONTROLLING LAW

This Agreement is to be governed by the laws of the State of Minnesota. Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, including but not limited to claims for negligence or breach of warranty, that is not settled by nonbinding mediation shall be settled by the law of the State of Minnesota.

ARTICLE 20 – LOCATION OF UNDERGROUND IMPROVEMENTS

Where requested by Client, Consultant will perform customary research to assist Client in locating and identifying subterranean structures or utilities. However, Consultant may reasonably rely on information from the Client and information provided by local utilities related to structures or utilities and will not be liable for damages incurred where Consultant has complied with the standard of care and acted in reliance on that information. The Client agrees to waive all claims and causes of action against the Consultant for claims by Client or its contractors relating to the identification, removal, relocation, or restoration of utilities, or damages to underground improvements resulting from subsurface penetration locations established by the Consultant.

**EXHIBIT B
SCOPE OF WORK
GENERAL SCOPE OF SERVICES**

ARTICLE B.1 – GENERAL SCOPE OF SERVICES AS PROJECT/ASSISTANT CITY ENGINEER

The Client intends to retain the Consultant as the Interim Project/Assistant City Engineer and to provide general engineering and other related professional services, up to thirty-two (32) hours per week. Typical general services (not all-inclusive) are listed below.

B.1.1 Office Hours.

B.1.1.1 Consultant will provide support services and generally maintain office hours at City Hall 2-3 days per week, with in-office days to be mutually agreed upon by the City of Rosemount and Consultant, up to 24-hours per week.

Office support is proposed to be provided by Tim Hanson, PE, Kris Keller, PE, and Jeff Pearson, PE, as agreed upon with the Client as Tim Hanson transitions into a reduced working capacity.

B.1.1.2 Consultant, Director of Public Works and City Engineer will evaluate the office hours required to provide service as needed and make adjustments agreeable to both parties.

B.1.1.3 Additional support, up to thirty-two (32) hours per week, will be provided off-site.

B.1.2 Meeting Attendance. Consultant will attend the following meetings as requested:

- Weekly DRC Meetings
- Public Works Staff Meetings.

B.1.3 Pre-Construction Plan Review. Consultant will be available as needed for meetings with potential developers to discuss platting and project requirements leading to up to an application for preliminary plat review.

B.1.4 Building and Site Plan Reviews. Consultant will administer and coordinate the plan review process for non-development projects. These projects would include projects that are administered by a site plan approval and/or building permit issuance that do not include a plat and subdivision agreement.

B.1.5 General Engineering Support. Consultant will provide general engineering support as requested by the Director of Public Works, City Engineer, and other departments.

B.1.6 Coordination of invoice payments for the departments.

B.1.7 Other services as requested.

**EXHIBIT C
COMPENSATION**

The Client shall pay the Consultant for Basic Services rendered on the basis of a negotiated lump sum fee, on an hourly basis, or as a percentage of the construction cost, as mutually agreed to and deemed fair and reasonable for the particular work to be performed. The method of payment will be determined at the start of the project.

Consultant's current fee schedule with hourly rates is attached to this contract as Exhibit E. The rate schedule is for 2022 and will remain in effect for services rendered through December 31, 2022.

The fee schedule will be evaluated on an annual basis by the Consultant and adjusted to account for inflation and other factors. The Consultant will submit a revised fee schedule prior to December 31 on an annual basis.

The following represents the compensation terms:

ARTICLE C.1 – GENERAL CITY ENGINEERING DUTIES

Consultant will be compensated for Client engineering services identified in Exhibit B.1.1 through B.1.6, based on a fixed monthly retainer basis of \$6,250 per month. This rate will be reviewed and adjusted annually.

For all other project activities of the Interim Project/Assistant City Engineer, including development plan reviews taking place as a part of an application, Consultant shall be compensated based on the current fee schedule. For 2022, the hourly rate for Tim Hanson is \$172.00/hour; the hourly rate for Kris Keller is \$145.00/hour.

Project Management work associated with projects already under contract with the Client will be billed to those respective projects. For projects under construction, it is proposed that Tim Hanson will be supported by Jeff Pearson. The hourly billing rate for Jeff Pearson is \$172.00/hour.

ARTICLE C.2 – PROJECTS

Compensation for specific studies or the design and construction of Client improvements will be determined on a project-by-project basis. The proposed compensation will be detailed within a written letter proposal submitted by the Consultant to the Client prior to beginning work. If the scope of the project changes after it is authorized, the Consultant will discuss it with the Client and determine an appropriate fee modification. Typically, project fees are billed either as lump sum, hourly not-to-exceed, or a percentage of the construction cost.

ARTICLE C.3 – DEVELOPMENT/APPLICATION REVIEW

Services related to development review or review of other applications, will be completed by the Consultant on an hourly basis as needed. For items such as traffic studies, environmental reviews, and other more-defined items related to development review, the Consultant will establish a scope and fees for ease of tracking against escrow account balances.

ARTICLE C.4 – INDEPENDENT CONSULTANTS

The cost of services performed by independent consultants or agencies for environmental evaluation, soil testing, laboratory services, or other services will be billed to the Client at the Consultant's cost with no markup.

ARTICLE C.5 – PAYMENT FOR REVISIONS OR OTHER WORK

If the Client directs that revisions be made to the plans and specifications following approval of the plans and specifications by the Client or if the City Council directs Consultant to perform other work, the Consultant shall be compensated for the cost of such revisions at the hourly fee. The Consultant shall be given additional compensation when additions consist of enlargement or extension of the project. Additional compensation will be on the same basis as agreed to for the original plans and specifications.

ARTICLE C.6 – RECEIPT OF PAYMENT

In order to receive payment for services, the Consultant shall submit monthly invoices describing in detail

the services performed in accordance with this contract. Separate statements shall be submitted for each project, or a detailed breakdown shall be furnished showing the distribution of charges to each project. The Client shall pay Consultant upon receipt of each monthly invoice. For hourly and percentage of construction cost contracts, the personnel who worked on the project shall be included. Construction services shall include daily reports detailing the time for each day that the individual was working on the project. All invoices will include the Client representative who authorized the work.

ARTICLE C.7 – EXPENSES

Consultant shall be reimbursed for reasonable expenses related to the scope of services of this contract and/or individual projects. The Consultant shall be reimbursed for the actual cost of the expenses, without markup. Typical expenses include, but are not limited to, the following:

- Permit fees
- Plan and specification reproduction fees
- Costs related to the development of project photos

The following shall not be considered reimbursable expenses:

- Mileage
- Mobile phone usage
- Computer equipment time
- Preparation and reproduction of common correspondence
- Mailing

**EXHIBIT D
INSURANCE SCHEDULE**

GENERAL LIABILITY

Broker:	Marsh & McLennan Agency, LLC	
Type of Insurance:	Commercial General Liability	
Coverage:	General Aggregate	\$4,000,000
	Products-Comp/Ops Aggregate	\$2,000,000
	Personal & Advertising Injury	\$2,000,000
	Each Occurrence	\$2,000,000
	Damage to Rented Premises	\$100,000
	Medical Expenses (Any one person)	\$25,000

AUTOMOBILE LIABILITY

Broker:	Marsh & McLennan Agency, LLC	
Type of Insurance:	Any Auto	
Coverage:	Combined Single Limit	\$2,000,000

UMBRELLA

Broker:	Marsh & McLennan Agency, LLC	
Coverage:	Each Occurrence/Aggregate	\$10,000,000

WORKER'S COMPENSATION AND EMPLOYERS' LIABILITY

Broker:	Marsh & McLennan Agency, LLC	
Coverage:	<u>Statutory</u>	
	Each Accident	\$ 1,000,000
	Disease-Policy Limit	\$ 1,000,000
	Disease-Each Employee	\$ 1,000,000

PROFESSIONAL LIABILITY

Broker:	H. Robert Anderson and Associates, Inc.	
Coverage:	Each Claim	\$ 5,000,000
	Annual Aggregate	\$ 10,000,000

Certificates of Insurance will be provided upon request.

2022 Rate Schedule



	Billing Rate/Hour
PRINCIPAL ASSOCIATE	\$162 - \$206
SR. PROJECT MANAGER SR. PROJECT ENGINEER	\$162 - \$206
PROJECT MANAGER	\$143 - \$159
PROJECT ENGINEER GRADUATE ENGINEER	\$97 - \$158
ENGINEERING TECHNICIAN ENGINEERING SPECIALIST	\$62 - \$154
LANDSCAPE ARCHITECT SR. LANDSCAPE ARCHITECT	\$73 - \$154
ENVIRONMENTAL SCIENTIST SR. ENVIRONMENTAL SCIENTIST	\$60 - \$151
PLANNER SR. PLANNER	\$75 - \$159
GIS SPECIALIST SR. GIS SPECIALIST	\$72 - \$159
CONSTRUCTION OBSERVER	\$98 - \$128
SURVEY	
One-Person Crew	\$159
Two-Person Crew	\$207
OFFICE TECHNICIAN	\$56 - \$97

Costs associated with word processing, cell phones, reproduction of common correspondence, and mailing are included in the above hourly rates. Vehicle mileage is included in our billing rates [excluding geotechnical and construction materials testing (CMT) service rates]. Mileage can be charged separately, if specifically outlined by contract. | Reimbursable expenses include costs associated with plan, specification, and report reproduction; permit fees; delivery costs; etc. | Multiple rates illustrate the varying levels of experience within each category. | Rate Schedule is adjusted annually.

**EXHIBIT F
CLIENT RESPONSIBILITIES**

The Client's responsibilities related to the services to be provided by Consultant are generally as set out below. These responsibilities can be modified through Supplemental Agreements.

In order to permit the Consultant to perform the services required under this Agreement, the Client shall, in proper time and sequence and where appropriate to the Project, at no expense to the Consultant:

ARTICLE F.1

Provide available information as to its requirements for the Project, including copies of any design and construction standards and comprehensive plans which the Client desires Consultant to follow or incorporate into its work.

ARTICLE F.2

Guarantee access to and make all provisions for the Consultant to enter upon public and private lands to enable the Consultant to perform its work under this Agreement.

ARTICLE F.3

Provide such legal, accounting and insurance counseling services as may be required for this Project.

ARTICLE F.4

Notify the Consultant whenever the Client observes or otherwise becomes aware of any defect in the Project construction or design.

ARTICLE F.5

Designate a Client Representative with authority to transmit and receive instructions and information, interpret and define the Client's policies with respect to services rendered by the Consultant, and authority to make decisions as required for Consultant to complete services required under this Agreement.

ARTICLE F.6

Act promptly to approve all pay requests, Supplemental Agreements, or request for information by Consultant as set out below.

ARTICLE F.7

Furnish data (and professional interpretations thereof) prepared by or services performed by others, including where applicable, but not limited to, previous reports, core borings, sub-surface explorations, hydrographic and hydrogeologic surveys, laboratory tests and inspection of samples, materials and equipment; appropriate professional interpretations of the foregoing data; environmental assessment and impact statements; property, boundary, easement, right-of-way, topographic and utility surveys; property description; zoning, deed and other land use restrictions; and other special data.

ARTICLE F.8

Require all Utilities with facilities in the Client's Right of Way to Locate and mark said utilities upon request, Relocate and/or protect said utilities as determined necessary to accommodate work of the Project, submit a schedule of the necessary relocation/protection activities to the Client for review and comply with agreed upon schedule.

ARTICLE F.9

Review all reports, sketches, drawings, specifications and other documents prepared and presented by the Consultant, obtain advice of legal, accounting and insurance counselors or others as Client deems necessary for such examinations and render in writing decisions pertaining thereto.

ARTICLE F.10

Where appropriate, endeavor to identify, remove and/or encapsulate asbestos products or materials or pollutants located in the project area prior to accomplishment by the Consultant of any work on the Project.

ARTICLE F.11

Provide record drawings and specifications for all existing physical plants of facilities which are pertinent to the Project.

ARTICLE F.12

Provide the foregoing in a manner sufficiently timely so as not to delay the performance by the Consultant of the services in accordance with the Contract Documents.

ARTICLE F.13

Consultant shall be entitled to rely on the accuracy and completeness of information or services furnished by the Client or others employed by the Client. Consultant shall endeavor to verify the information provided and shall promptly notify the Client if the Consultant discovers that any information or services furnished by the Client is in error or is inadequate for its purpose.

ARTICLE F.14

Client shall bear all costs incidental to compliance with the requirements of this article.

City Council Meeting: June 7, 2022

AGENDA ITEM: Approve Plans and Specifications and Authorize Advertisement for Bids for the Boulder Ave Extension Project, City Project 2022-02	AGENDA SECTION: Consent
PREPARED BY: Brian Erickson, PE, City Engineer	AGENDA NO. 6.f.
ATTACHMENTS: Resolution, Location Map	APPROVED BY: LJM
RECOMMENDED ACTIONS: Adopt a Resolution Approving the Plans and Specifications and Authorizing the Advertisement for Bids for the Boulder Avenue Extension Project, City Project 2022-02.	

BACKGROUND

The Boulder Avenue Street and Utility Extension Project, City Project 2022-02, is proposed to construct approximately 1,250 feet of new road and utilities in conjunction with the improvements being constructed by Seefried to the north as they complete the Home Depot materials distribution facility. In addition, this project would construct a right turn lane along the east side of Minnesota Trunk Highway 3 along with restriping to provide a left turn lane in the vicinity of Canada Court. Finally, the project would also extend the city's trunk storm sewer along this corridor is included.

DISCUSSION

The extension of Boulder Avenue from Minnesota Trunk Highway 3 (TH 3) to the east and then north to connect the portion of Boulder being constructed by Seefried will eliminate a long dead-end road. This project also provides infrastructure to prepare for future development in the area of TH 3 and Dakota County Highway 46 which has seen increased interest of late.

At this point WSB and Associates, Inc. (WSB) has completed a design for this work and prepared an estimate of costs. Coordination with MnDOT for the turn lanes and connection have been completed and the final permitting is in process. Bidding for the work will not occur until those permits are approved.

Cost and Funding

During the design an engineer's estimate was prepared and is summarized below.

Boulder Avenue Extension (2022-02) - Total Project Cost		
	Work Item	Engineer's Estimate
Construction		
	Surface Improvements	\$ 717,052
	Sanitary Sewer Improvements	\$ 194,546
	Watermain Improvements	\$ 151,229
	Storm Sewer Improvements	\$ 450,870
	TH 3 Improvements	\$ 162,113
	<i>Subtotal Construction*</i>	<i>\$ 1,675,810</i>
Overhead/Indirect Costs		
	<i>Overhead (25%)</i>	<i>\$ 418,953</i>
Total Construction		\$ 2,094,763
Street Light Installation		
	Estimate 4 lights @ \$14,000	\$ 56,000
TOTAL PROJECT COST		\$ 2,150,760

The following table shows the anticipated funding breakdown by funding type.

Boulder Avenue Extension (2022-02) - Project Funding	
Fund	Amount
TIF Agreement	\$ 1,929,483
Sanitary Sewer Core	\$ 47,598
Water Core	\$ 37,000
Storm Sewer Core	\$ 125,720
Street Light Fund	\$ 10,961
TOTAL PROJECT FUNDING	\$ 2,150,760

Schedule

Should the Council authorize staff to seek bids for the project at this time, bids would likely be received in early to mid-July, and construction is anticipated to begin in August. Final completion is estimated to be late fall 2022 except for final wear course of pavement which would be completed in spring 2023.

RECOMMENDATION

Staff recommends Council adoption of the attached resolution approving the plans and specifications and authorizing the advertisement for bids for the Boulder Avenue Street and Utility Extension Project, City Project 2022-02.

**CITY OF ROSEMOUNT
DAKOTA COUNTY, MINNESOTA**

RESOLUTION 2022 – 63

**A RESOLUTION RECEIVING THE PLANS AND SPECIFICATIONS
AND AUTHORIZING THE ADVERTISEMENT FOR BIDS FOR
BOULDER AVENUE STREET AND UTILITY EXTENSION PROJECT, CITY
PROJECT 2022-02**

WHEREAS, the plans and specifications for Boulder Avenue Street and Utility Extension Project, City Project 2022-02 are complete and such plans and specifications have been presented to this Council for approval:

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Rosemount, Minnesota:

1. Such plans and specifications are hereby approved and ordered placed on file in the office of the City Clerk.
2. The City Clerk shall prepare and cause to be inserted in the official City newspaper and the Finance and Commerce an advertisement for bids upon the making of such improvements under such approved plans and specifications for City Project 2022-02.
3. The advertisement shall be published in each of said publications at least once not less than three (3) weeks before the date set for opening bids, specifying the work to be done, stating the bids will be opened via virtual meeting at a date to be established, and that no bids will be considered unless sealed and filed with the City Clerk and accompanied by a cash deposit, cashier's check, bid bond or certified check payable to the City Clerk for five (5%) percent of the amount of such bid.
4. Such advertisement for bids is hereby authorized by the Council.

ADOPTED this 7th day of June, 2022.

William H. Droste, Mayor

ATTEST:

Erin Fasbender, City Clerk



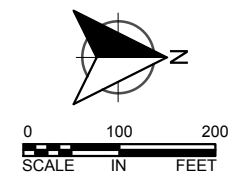
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WSB PROJECT NO.:
017022-000

BOULDER AVENUE EXTENSION FIGURE 3

ROSEMOUNT, MINNESOTA



City Council Regular Meeting: June 7, 2022

AGENDA ITEM: Approve Subdivision Agreement for Rosewood Commons Development	AGENDA SECTION: Consent
PREPARED BY: Brian Erickson, City Engineer	AGENDA NO. 6.g.
ATTACHMENTS: Subdivision Agreement	APPROVED BY: LJM
RECOMMENDED ACTION: Motion to approve Subdivision Agreement for Rosewood Commons Development.	

BACKGROUND

On April 19, 2022, City Council approved the Final Plat for Rosewood Commons on the consent agenda. Normally the Subdivision Agreement is included as part of the final plat approvals. However, staff was waiting on some additional information which has now been received.

The approval of this Subdivision Agreement will be the final step in allowing KJ Walk to begin the planned improvements. This agreement follows the standard format and includes all the required conditions from the prior Council approval.

RECOMMENDATION

Staff recommends City Council approve the attached Subdivision Agreement and authorize the Mayor and City Clerk to enter into this agreement.

SUBDIVISION AGREEMENT Rosewood Commons Addition

AGREEMENT dated this _____ day of _____, 2022 by and between the CITY OF ROSEMOUNT, a Minnesota municipal corporation, (the "**City**"), and KJ WALK, INC., a Florida corporation, (the "**Developer**").

1. **Request for Plat Approval.** The Developer has asked the City to approve the subdivision of land and a plat of land to be known as Rosewood Commons Addition, which land is legally described on ATTACHMENT ONE, attached hereto and hereby made a part hereof (hereinafter referred to as the "subject property").

2. **Conditions of Plat Approval.** The City has approved the subdivision and the plat on the following conditions:
 - a. Execution of a Subdivision Agreement.
 - b. Update the final plat removing the two commercial parcels south of the preliminary plat area.
 - c. Vacation of existing drainage and utility easements within the development area.
 - d. Adherence with conditions of the preliminary plat, final site and building plan and planned unit development approvals.
 - e. Compliance with the conditions contained within the City Engineer' memorandum dated March 3, 2022.
 - f. Compliance with the conditions and standards within the Park and Recreation Director's memorandum dated March 23, 2022.
 - g. The landscaping plan shall be updated to ensure all proposed tree species are suitable for the region and to provide landscaping within all parking lot islands.
 - h. Payment of all applicable fees including GIS, Park Dedication and other fees identified in the current fee schedule.
 - i. Incorporation of any easements necessary to accommodate drainage, ponding, trails, underpasses, conservation areas, streets and utilities.
 - j. Provision of \$44,220 for landscaping surety.
 - k. Provision of \$310,000 for Fee-In-Lieu of Park Dedication

3. **Phased Development.** The City may refuse to approve final plats of subsequent additions of the plat if the Developer has breached this Agreement and the breach has not been remedied. Development of subsequent phases may not proceed until Subdivision Agreements for such phases are approved by the City.

4. **Effect of Subdivision Approval.** For two (2) years from the date of this Agreement, no amendments to the City's Comprehensive Plan, except an amendment placing the plat in the current urban service area, or official controls shall apply to or affect the use, development density, lot size, lot layout or dedications of the approved plat unless required by state or federal law or agreed to in writing by the City and the Developer. Thereafter, notwithstanding anything in this Agreement to the contrary, to the full extent permitted by state law, the City may require compliance with any amendments to the City's Comprehensive Guide Plan, official controls, platting or dedication requirements enacted after the date of this Agreement.
5. **Development Plans.** The subject property shall be developed in accordance with the following plans, specifications and contract documents, original copies of which are on file with the City Engineer. The plans and contract documents may be prepared, subject to City approval, after entering this Agreement, but before commencement of any work on the Subject Property. If the plans vary from the written terms of this Agreement, the written terms shall control. The plans are:

Plan A - Plat

Plan B - Soil Erosion Control Plan and Schedule

Plan C - Drainage and Storm Water Runoff Plan

Plan D - Plans and Specifications for Public Improvements

Plan E - Grading Plan and House Pad Elevations

Plan F - Street Lights

Plan G - Landscape Improvements

All Improvements, including Developer Improvements and City-Installed Public Infrastructure Improvements (if any) that lie within the public right-of-way or easements and are improvements listed in Minnesota Statutes, Section 429.021 (hereinafter Public Improvements) will be designed by the Developer and must be approved by the City Engineer. The Developer will prepare plans and specifications for Public Improvements which shall be approved by the City Engineer. Such approvals shall not be unreasonably withheld and the City shall approve or provide Developer with necessary revision comments within 30 calendar days of Developer submittal of Public Improvement plans and specifications. The City will perform all construction inspection for the Public Improvements, at the Developer's expense. Construction inspection includes but is not limited to inspection, documentation, and monitoring.

6. **Installation by Developer.** The Developer shall install or cause to be installed and pay for the following, hereinafter referred to as the "Developer Improvements":
- A. Surveying and staking
 - B. Surface improvements (paved streets, sidewalks, trails, etc.)
 - C. Water main improvements
 - D. Sanitary sewer improvements
 - E. Storm sewer improvements
 - F. Setting of lot and block monuments
 - G. Gas, electric, telephone, and cable lines
 - H. Site grading

- I. Landscaping
- J. Streetlights
- K. Other items as necessary to complete the development as stipulated herein or in other agreements

7. **Time of Performance.** The Developer shall install all required improvements, excepting the wear course of pavement, enumerated in Paragraph 6 that will serve the subject property by December 31, 2022, subject to delays due to inclement weather, casualty, labor strikes, material shortages, or other force majeure not within the Developer's reasonable control. The pavement wear course shall be completed by December 31, 2023. The Developer may, however, request an extension of time from the City. If an extension is granted, it shall be conditioned upon updating the security posted by the Developer to reflect cost increases and the extended completion date.

8. **City-Installed Public Infrastructure.** The following improvements, hereinafter referred to as "City-Installed Public Infrastructure Improvements" (known as City Project 2020-16), shall be designed, inspected, surveyed and administered by the City, and installed in the Subject Property at Developer expense by a Contractor selected by the City through the public bidding process:

A. None

9. **[This Section Intentionally Left Blank]**

10. **Security for Developer Improvements.** To guarantee compliance with the terms of this Agreement, payment of the costs of all Developer Improvements, and construction of all Developer Improvements (as noted in Paragraph 6), the Developer shall furnish the City with a cash deposit or irrevocable letter of credit from a local bank ("security") in the amount of Seven Hundred Ninety Four Thousand Five Hundred Thirty Nine Dollars (\$794,539). The amount of the security was calculated as follows:

Letter of Credit for Developer Improvements (due with signed agreement)

No.	Item	Cost	110%	Calculation
1	Grading and Erosion Control	\$ 26,506	\$ 29,156	\$3000/ac x 7.573 acres. Minimum \$25,000
2	Pond Restoration and Erosion Control Removal	\$ 25,000	\$ 27,500	Minimum \$25,000
3	Survey Monumentation	\$ 3,500	\$ 3,850	\$500/lot x 7 lots
4	Landscaping	\$ 40,200	\$ 44,220	Per City Planner (134 trees x \$300)
5	Street Lights	\$ 15,000	\$ 16,500	\$7500/light x 2 lights
6	Surface Improvements	\$ 233,925	\$ 292,407	125%
7	Water Main Improvements	\$ 168,110	\$ 210,138	125%
8	Sanitary Sewer Improvements	\$ 58,349	\$ 72,937	125%
9	Storm Sewer Improvements	\$ 78,266	\$ 97,833	125%
	Total	\$ 648,856	\$ 794,539	

Refer to Exhibit A and Exhibit B for an explanation of each item.

The bank and form of the letter of credit or other security shall be subject to the approval of the City Administrator. The letter of credit shall be automatically renewable until the City releases the developer from responsibility. The letter of credit shall secure compliance with all terms of this Agreement and all obligations of the Developer under it. The City may draw down on the letter of credit without notice if the obligations of the Developer have not been completed as required by this Agreement. In the event of a default under this Subdivision Agreement by the Developer, the City shall furnish the Developer with written notice by certified mail of Developers default(s) under the terms of this Subdivision Agreement. If the Developer does not remove said default(s) within two (2) weeks of receiving notice, the City may draw on the letter of credit and take such steps as it deems necessary to

remedy the default. With City approval, the letter of credit may be reduced from time to time as financial obligations are paid and Developer Improvements and other Developer obligations are completed to the City's requirements.

11. **Grading Plan/Site Grading.** Site grading shall be completed by the Developer at its cost and approved by the City Engineer. The completion of grading activities will need to be coordinated by the City in conjunction with the installation of utilities. Developer shall furnish the City Engineer satisfactory proof of payment for the site grading work and shall submit a certificate of survey of the development to the City as the site grading is completed by phase, with street and lot grades. If the installation of utilities by the City is occurring simultaneously with the grading, the utility contractor shall have preference over the grading activities. No substantial grading activities can be completed over installed utilities unless otherwise protected. All improvements to the lots and the final grading shall comply with the grading plan as submitted and shall be the responsibility of the Developer.
12. **License.** The Developer hereby grants the City, its agents, employees, officers and contractors a license to enter the Subject Property to perform all work and inspections deemed appropriate by the City. Such license shall terminate as to all single-family residential lots within the subject property upon acceptance by the City of the public infrastructure improvements.
13. **Erosion Control.** Prior to site grading, and before any utility construction is commenced or building permits are issued, the erosion control plan, Plan B, shall be implemented, inspected and approved by the City. All areas disturbed by the excavation and backfilling operations shall be reseeded within 72 hours after the completion of the work in that area. Except as otherwise provided in the erosion control plan, seed shall be rye grass or other fast-growing seed suitable to the existing soil to provide a temporary ground cover as rapidly as possible. All seeded areas shall be mulched and disc-anchored as necessary for seed retention.

All basement and/or foundation excavation spoil piles shall be kept completely off City right-of-way and shall be completely surrounded with an approved erosion control silt fence. Approved erosion control fencing shall be installed around the perimeter of each lot or at City-approved locations at the time of building permit issuance and remain in place until the lot is seeded or sodded. A 20-foot opening will be allowed on each lot for construction deliveries.

The parties recognize that time is critical in controlling erosion. If development does not comply with the erosion control plan and schedule, or supplementary instructions received from the City, the City may take such action as it deems appropriate to control erosion. This right also applies to the required erosion control for basement and/or foundation excavation spoil piles. The City will attempt to notify the Developer in advance of any proposed action, but failure of the City to do so will not affect the Developer's or City's rights or obligations hereunder. If the Developer does not reimburse the City for any cost the City incurred for such work within thirty (30) days, the City may draw down the letter of credit to pay any costs. No development will be allowed, and no building permits will be issued unless the Subject Property is in full compliance with the erosion control requirements.

14. **Planting and Seeding.** Landscaping shall be in accordance with Landscape Plans approved by the City Planner.
15. **Clean up.** The Developer shall clean streets of dirt and debris that has resulted from construction work by the Developer, its agents or assignees. The City will inspect the site on a weekly basis and determine whether it is necessary to take additional measures to clean dirt and debris from the streets. Costs for City inspection of onsite erosion and sediment control shall be at the Developer's expense. After a 24-hour verbal or written notice to the Developer, the City will complete or contract to complete the clean-up at the Developer's expense in accordance with the procedures specified in Paragraph 13. The

Developer shall inspect and, if necessary, clean all catch basins, sumps, and ponding areas of erosion/siltation and restore to the original condition at the end of home construction within this development. All silt fence and other erosion control should be removed following the establishment of turf. These items are to be secured through the letter of credit as is noted in Exhibit A.

16. **Ownership of Improvements.** Upon completion and City acceptance of the work and construction required by this Agreement, the Public Improvements lying within public rights-of-way and easements shall become City property without further notice or action unless the improvements are specifically identified herein as private infrastructure.

17. **Warranty.** The Developer warrants all work required to be performed by it against poor material and faulty workmanship for a period of two (2) years after its completion and acceptance by the City or such longer period as is specified in plans and specifications for Public Improvements.

All trees, grass and sod shall be warranted to be alive, of good quality and disease free for twenty-four (24) months after planting.

Vegetation surrounding ponds and/or wetlands shall be warranted to be alive, of good quality and weed free for three (3) years after planting.

For each pond/wetland in the development, the developer shall provide to the City Engineer an inspection report by July 31 each year which includes the following:

- A. Date of inspection
- B. Name of person responsible for inspection
- C. Photos of the pond/wetland area confirming the vegetation is established as intended
- D. Maintenance plan describing the required maintenance activities and tentative schedule.

18. **Responsibility for Costs.**

A. Except as otherwise specified herein, the Developer shall pay all costs incurred by it or the City in conjunction with the development of the Subject Property including, but not limited to, Soil and Water Conservation District charges, legal, planning, engineering and inspection expenses incurred in connection with approval and acceptance of the subdivision and the plat, the preparation of this Agreement and any amendments hereto, and all costs and expenses incurred by the City in monitoring and inspecting the development of the Subject Property.

B. The Developer shall reimburse the City for costs incurred in the preparation and enforcement of this Agreement, including engineering and attorney's fees. Upon request, the City shall provide invoices, in reasonable detail, as to any such fees. The estimated City fees of \$85,598 shall be deposited with the City at the time this Agreement is signed, and represent the following amounts:

City Fees (due with signed agreement)			
No.	Item	Cost	Calculation
	Estimated Construction Cost	\$ 538,650	Developer's Estimate (Lines 6 - 9 above)
1	Engineering Fees	\$ 53,865	10% of Estimated Construction Cost
2	Attorney Fees	\$ 3,000	Estimate
3	5% City Administrative Fees	\$ 26,933	5% of Estimated Construction Cost
4	Street Light Energy Cost	\$ 1,440	2 lights x 24 months x \$30/month
5	GIS Fees	\$ 360	\$60/unit x 6 unit
6	Trail Fog Seal	\$ -	\$0.30/SF x 0 SF
7	Seal Coating	\$ -	\$1.70/SY x 0 SY
	Total	\$ 85,598	

If the actual City fees exceed this estimate, the Developer shall pay the additional costs to the City within thirty (30) business days of the request. If actual City fees are lower than this estimate, any surplus funds will be returned to the developer when the project fund is reconciled and closed.

- C. The Developer shall pay in full all bills submitted to it by the City for obligations incurred under this Agreement within thirty (30) business days after receipt. If the bills are not paid on time, the City may halt development work and construction including, but not limited to, the issuance of building permits for lots that the Developer may or may not have sold, until the bills are paid in full. Bills not paid within thirty (30) days shall accrue interest at the rate of six percent (6%) per year.
- D. The Developer shall pay all energy costs for street lights installed within the Subject Property for 24-months at a cost of \$30/month/light. After that, the City will assume the energy costs.
- E. The Developer will pay the cost of sealcoating the public streets within the development at a cost of \$1.70/SY. The sealcoating will be completed within three (3) years following wear course placement.
- F. The Developer will pay the cost of fog sealing the public trails within the development at a cost of \$0.30/SF. The fog sealing will be completed within three (3) years following trail installation.

19. **Indemnification.** The Developer shall hold the City and its officers, agents and employees harmless from claims made by itself and third parties for damages sustained or costs incurred resulting from plat or subdivision approval and development of the Subject Property, except for any costs or expenses arising from the intentional acts or gross negligence of the City, its agents, employees or contractors. The Developer shall indemnify the City and its officers, agents and employees for all costs, damages or expenses that the City may pay or incur in consequence of such claims, including attorney's fees.

Notwithstanding any other provision in this Agreement to the contrary, Developer agrees that it will not be able to submit a claim for extra work or for monetary damages (for delay or otherwise), or request an extension of time to complete the work, for any reason arising out of or relating to: (1) the COVID-19 pandemic; or (2) any national, state, or local declaration, resolution, or order relating to the COVID-19 pandemic, unless such declaration, resolution or order prohibits work on the project. The contract completion date shall be extended for the period of the required stoppage in work but without any claim for delay damages.

20. **Insurance.** The Developer agrees to take out and maintain or cause to be taken out and maintained until six months after the City has accepted the Subdivision Improvements, public liability and property damage insurance covering personal injury, including death, and claims for property damage which may arise out of Developer's work or the work of its contractors or subcontractors. Liability limits shall not be less than \$500,000 when the claim is one for death by wrongful act or omission or for any other claim and \$2,000,000 for any number of claims arising out of a single occurrence, and twice said limits when the claim arises out of the release or threatened release of a hazardous substance. The City shall be named as an additional insured on the policy. The certificate of insurance shall provide that the City must be given the same advance written notice of the cancellation of the insurance as is afforded to the Developer.

21. **Park and Utility Fees.**

The Developer agrees to pay fees, charges and assessments set forth in this Section prior to, or at the time of execution of this agreement by the City:

- A. Park dedication fees in the amount of \$310,000

- B. Storm Sewer Trunk Area Charges in the amount of \$56,458
 - C. Sanitary Sewer Trunk Area Charges in the amount of \$8,841
 - D. Watermain Trunk Area Charges in the amount of \$53,456
- Or other amounts for such fees as in effect at the time of plat approval.

22. Service Charges.

The Developer understands that builders will be required to pay for the Subject Property fees, charges and assessments in effect at the time of issuance of building permits. The rates for each of these items will be set according to the current rate structure at the time the building permit is received. The fees, charges, and assessments in effect as of the date of this agreement are:

- A. Metropolitan Council Environmental Services Availability Charges per SAC unit (current rate is \$2,485).
- B. Storm Sewer Connection Charges per single family unit and per multiple family unit (single family currently at \$770; multi-family currently at \$290 per housing unit).
- C. Sanitary Sewer Availability Charges per SAC unit (currently at \$1,200/SAC unit).
- D. Water Availability Charges per SAC unit (currently at \$2,425/SAC unit for single family residential and multi-family residential).

23. Building Permits. No occupancy permits shall be issued until:

- A. The site grading is completed and approved by the City.
- B. All public utilities are tested, approved by the City Engineer, and in service.
- C. All curbing is installed and backfilled.
- D. The first lift of bituminous is in place and approved by the City.
- E. All building permit fees are paid in full.
- F. No early building permits will be issued without prior authorization from the City Building Official.

The Developer, in executing this Agreement, assumes all liability and costs for damage or delays incurred by the City in the construction of Public Improvements caused by the Developer, its employees, contractors, subcontractors, material men or agents. No occupancy permits shall be issued until the public streets and utilities referred to in paragraph 6 and 8 are in and approved by the City (excluding the final wear course of bituminous), unless otherwise authorized in writing by the City Engineer.

24. Record Drawings. At project completion, Developer shall submit record drawings of all public and private infrastructure improvements in accordance with the City's Engineering Guidelines. No securities will be fully released until all record drawings have been submitted and accepted by the City Engineer.

25. Developer's Default. In the event of default by the Developer as to any of the work to be performed by it hereunder, the City may, at its option, perform the work and the Developer shall promptly reimburse the City for any expense incurred by the City, provided the Developer is first given notice of the work in default, not less than 48 hours in advance. This Agreement is a license for the City to act, and it shall not be necessary for the City to seek a court order for permission to enter the land. When the City does any such work, the City may, in addition to its other remedies, draw on the letter of credit or other security described in section 10, or levy the cost in whole or in part as a special assessment

against the Subject Property. Developer waives its rights to notice of hearing and hearing on such assessments and its right to appeal such assessments pursuant to Minnesota Statutes, Section 429.081.

26. Miscellaneous.

- A. The Developer represents to the City that the development of the Subject Property, the subdivision and the plat comply with all city, county, metropolitan, state and federal laws and regulations including, but not limited to: subdivision ordinances, zoning ordinances and environmental regulations. If the City determines that the subdivision, or the plat, or the development of the Subject Property does not comply, the City may, at its option, refuse to allow construction or development work on the Subject Property until the Developer does comply. Upon the City's demand, the Developer shall cease work until there is compliance.
- B. Third parties shall have no recourse against the City under this Agreement.
- C. Breach of the terms of this Agreement by the Developer shall be grounds for denial of building permits, including lots sold to third parties.
- D. If any portion, section, subsection, sentence, clause, paragraph or phase of this Agreement is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this Agreement.
- E. If building permits are issued prior to the completion and acceptance of Public Improvements, the Developer assumes all liability and costs resulting in delays in completion of Public Improvements and damage to Public Improvements caused by the City, the Developer, its contractors, subcontractors, material men, employees, agents or third parties.
- F. The action or inaction of the City shall not constitute a waiver or amendment to the provisions of this Agreement. To be binding, amendments or waivers shall be in writing, signed by the parties and approved by written resolution of the City Council. The City's failure to promptly take legal action to enforce this Agreement shall not be a waiver or release.
- G. This Agreement shall run with the land and may be recorded against the title to the subject property. The Developer shall take such steps, including execution of amendments to this Agreement, as are necessary to effect the recording hereof. After the Developer has completed the work required of it under this Agreement, at the Developer's request, the City will execute and deliver to the Developer a release.
- H. Each right, power or remedy herein conferred upon the City is cumulative and in addition to every other right, power or remedy, express or implied, now or hereafter arising, available to the City, at law or in equity, or under any other agreement, and each and every right, power and remedy herein set forth or otherwise so existing may be exercised from time to time as often and in such order as may be deemed expedient by the City and shall not be a waiver of the right to exercise at any time thereafter any other right, power or remedy.
- I. The Developer may not assign this Agreement without the written permission of the City Council.
- J. The Developer acknowledges that the City may issue additional requirements outside of the 2015 General Specifications and Standard Detail Plates for Street and Utility Construction or the 2008 Engineering Guidelines as the City is in the process of updating these documents. The review process may require additional time and expense due to this process, which shall be the Developer's responsibility. The Developer shall not be billed for the time required for the City to

update and approve their revisions to the 2015 General Specifications and Standard Details Plates for Street and Utility Construction or the 2008 Engineering Guidelines.

27. Notices. Required notices to the Developer shall be in writing, and shall be either hand delivered to the Developer, its employees or agents, or mailed to the Developer by registered mail at the following address:

Mr. Warren Israelson
KJ Walk, Inc.
6001 Egan Drive, Suite 100
Savage, MN 55378
952-226-3200
warren@kjwalk.com

Notices to the City shall be in writing and shall be either hand delivered to the City Administrator, or mailed to the City by registered mail in care of the City Administrator at the following address:

City Administrator
Rosemount City Hall
2875 145th Street West
Rosemount, Minnesota 55068

[Remainder of page intentionally left blank.]

IN WITNESS WHEREOF, the parties have hereunto set their hands the day and year first above written.

CITY OF ROSEMOUNT

BY: _____
William H. Droste, Mayor

BY: _____
Erin Fasbender, City Clerk

STATE OF MINNESOTA)
) ss
COUNTY OF DAKOTA)

The foregoing instrument was acknowledged before me this ____ day of _____, 2022, by William H. Droste, Mayor, and Erin Fasbender, City Clerk, of the City of Rosemount, a Minnesota municipal corporation, on behalf of the corporation and pursuant to the authority granted by its City Council.

Notary Public

KJ WALK, INC.

BY: _____
Warren J. Israelson, its Chief Executive Officer

STATE OF MINNESOTA)
) ss
COUNTY OF _____)

The foregoing instrument was acknowledged before me this ____ day of _____, 2022 by Warren J. Israelson its Chief Executive Officer, of KJ Walk, Inc., a Florida corporation, on behalf of said corporation.

Notary Public

Drafted By:
City of Rosemount
2875 145th Street West
Rosemount, MN 55068

EXHIBIT A

The following clarifies the various portions of the letter of credit for Developer Improvements that are outlined in the Subdivision Agreement:

Grading & Erosion Control – A restoration and erosion control bond to ensure re-vegetation and erosion control (\$3,000/acre). Note: The minimum surety amount is set at \$25,000.

Pond Restoration/Erosion Control Removal – A security to allow for cleaning of sedimentation ponds prior to City acceptance, and removal of any installed erosion control measures such as silt fence and wood fiber blanket following development of 75 percent of adjoining lots (estimated lump sum).

Survey Monumentation – An amount equal to 110% of the cost to monument all lots within the development.

Landscaping – An amount equal to 110% of the cost to complete the minimum required landscaping. If additional landscaping is planned, a surety for that cost is not required.

Street Lighting – An amount equal to 110% of the cost to complete the minimum required lighting. If additional lighting is planned, a surety for that cost is not required (\$7,500 per light has been used to calculate this cost).

Rosewood Commons
EXHIBIT B (Page 1 of 2)

Letter of Credit for Developer Improvements (due with signed agreement)

No.	Item	Cost	110%	Calculation
1	Grading and Erosion Control	\$ 26,506	\$ 29,156	\$3000/ac x 7.573 acres. Minimum \$25,000
2	Pond Restoration and Erosion Control Removal	\$ 25,000	\$ 27,500	Minimum \$25,000
3	Survey Monumentation	\$ 3,500	\$ 3,850	\$500/lot x 7 lots
4	Landscaping	\$ 40,200	\$ 44,220	Per City Planner (134 trees x \$300)
5	Street Lights	\$ 15,000	\$ 16,500	\$7500/light x 2 lights
6	Surface Improvements	\$ 233,925	\$ 292,407	125%
7	Water Main Improvements	\$ 168,110	\$ 210,138	125%
8	Sanitary Sewer Improvements	\$ 58,349	\$ 72,937	125%
9	Storm Sewer Improvements	\$ 78,266	\$ 97,833	125%
	Total	\$ 648,856	\$ 794,539	

City Fees (due with signed agreement)

No.	Item	Cost	Calculation
	Estimated Construction Cost	\$ 538,650	Developer's Estimate (Lines 6 - 9 above)
1	Engineering Fees	\$ 53,865	10% of Estimated Construction Cost
2	Attorney Fees	\$ 3,000	Estimate
3	5% City Administrative Fees	\$ 26,933	5% of Estimated Construction Cost
4	Street Light Energy Cost	\$ 1,440	2 lights x 24 months x \$30/month
5	GIS Fees	\$ 360	\$60/unit x 6 unit
6	Trail Fog Seal	\$ -	\$0.30/SF x 0 SF
7	Seal Coating	\$ -	\$1.70/SY x 0 SY
	Total	\$ 85,598	

Development Fees (due before signed plat is released)

No.	Item	Cost	Calculation
1	Storm Sewer Trunk Charge	\$ 56,458	\$6865/net developable acre x 8.224 acres
2	Sanitary Sewer Trunk Charge	\$ 8,841	\$1075/acre x 8.224 acres
3	Water Trunk Charge	\$ 53,456	\$6500/acre x 8.224 acres
5	Park Dedication	\$ 310,000	
	Total	\$ 428,755	

Rosewood Commons
EXHIBIT B (Page 2 of 2)

Totals		
Block	Lots	Units
1	7	124
Total	7	124
Total Plat Area = 23.529 acres Total Park Area = 0.000 acres Future Plat Area = 15.305 acres Developable Area * = 8.224 acres Ponding to HWL = 0.000 acres Net Developable Area = 8.224 acres		

Block	Lot	Units	SQ FT	Acres
1	1	21	30,692.512	0.705
	2	21	43,811.251	1.006
	3	21	37,882.331	0.870
	4	21	45,224.861	1.038
	5	20	36,927.080	0.848
	6		73,004.307	1.676
	7	20	62,348.630	1.431
Outlot A			666,674.343	15.305
ROW			28,368.678	0.651
Total Boundary			1,024,933.993	23.529

* Excludes future plat and park areas (all outlots)

ATTACHMENT ONE

Rosewood Commons Final Plat

Being 10 feet in width and adjoining right of way lines unless otherwise shown.

City Council Regular Meeting: June 7, 2022

AGENDA ITEM: Authorization to Execute Amended And Restated Joint Powers Agreement Establishing Dakota 911	AGENDA SECTION: Consent
PREPARED BY: Logan Martin, City Administrator	AGENDA NO.: 6.h.
ATTACHMENTS: Resolution and Joint Powers Agreement	APPROVED BY: LJM
RECOMMENDED ACTION: Motion to Authorize the Mayor to execute an amended and restated JPA establishing Dakota 911	

BACKGROUND

Effective September 6, 2005 and pursuant to City Council Resolution No. 2005-62 on May 24, 2005, the City of Rosemount entered into the joint powers agreement (JPA) establishing the Dakota Communications Center (DCC) to cooperatively engage in the establishment, operation and maintenance of a Countywide public safety answering point and communications center for law enforcement, fire, emergency medical services (EMS), and other public safety services for the mutual benefit of all.

The Dakota County Board considered various options to phase up its contribution to the fixed costs of the DCC after discussions with the other DCC Members. In 2022, the County Board agreed to phase the County's contribution of fixed costs up to 50 percent over 3 years, starting in 2022. The change to member allocations requires an amendment of the JPA.

The DCC also desires to amend the JPA to change its name to Dakota 911. The draft amended and restated JPA establishing Dakota 911 is attached and incorporates the following changes:

1. Rename the Dakota Communication Center to Dakota 911; and
2. Alter funding of Dakota 911 with Dakota County funding a portion of Dakota 911's fixed cost as follows:
 - 2022: 16.667%
 - 2023: 33.333%
 - 2024 and subsequent years: 50.000%

The Dakota County Board will evaluate increasing its share of fixed costs for 2025 and subsequent years to more than 50 percent and up to potentially 100 percent.

The Dakota Communications Center Board of Directors recommended approval by its member governing bodies on May 5, 2022.

Upon approval of the JPA by all members, Dakota 911 will receive fixed cost funding from Dakota County in the amount of \$301,923 for the 2022 Dakota 911 budget and an estimated \$486,533 for the proposed 2023 Dakota 911 budget. This would reduce the 2022 member fees of Rosemount by \$14,272.

RECOMMEDATION

Staff recommends authorizing the Mayor to execute an amended and restated JPA establishing Dakota 911.

**CITY OF ROSEMOUNT
DAKOTA COUNTY, MINNESOTA**

RESOLUTION 2022 - 64

**A RESOLUTION AUTHORIZING TO EXECUTE AMENDED AND RESTATED JOINT
POWERS AGREEMENT ESTABLISHING DAKOTA 911**

WHEREAS, effective September 20, 2005, the City of Rosemount entered into the joint powers agreement (JPA) establishing the Dakota Communications Center (DCC) to cooperatively engage in the establishment, operation and maintenance of a countywide public safety answering point and communications center for law enforcement, fire, emergency medical services (EMS), and other public safety services for the mutual benefit of all; and

WHEREAS, in 2022, the Dakota County Board authorized signing of the revised JPA to phase the County's contribution for fixed costs up to 50 percent over 3 years, starting in 2022 as noted below

2022: 16.667%

2023: 33.333%

2024 and subsequent years: 50.000%

; and

WHEREAS, the Dakota Communications Center also desires to amend the JPA to change its name to Dakota 911; and

WHEREAS, the changes require an amendment of the JPA; and

WHEREAS, amending the JPA will reduce the member fees paid by the City of Rosemount to support the ongoing operations of the Dakota Communications Center; and

WHEREAS, Dakota County will evaluate increasing its share of fixed costs for 2025 and subsequent years to more than 50 percent and up to potentially 100 percent.

NOW THEREFORE BE IT RESOLVED, that the City of Rosemount City Council authorizes the Mayor to execute an amended and restated joint powers agreement establishing Dakota 911, as presented.

ADOPTED this 7th day of June, 2022.

William H. Droste, Mayor

ATTEST:

Erin Fasbender, City Clerk

Amended and Restated Joint Powers
Agreement
Establishing
Dakota 911

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This Amended and Restated Joint Powers Agreement Establishing Dakota 911 (the "Agreement") is entered into between the following political subdivisions of the State of Minnesota, by and through their respective governing bodies:

City of Apple Valley	City of Lakeville
City of Burnsville	City of Mendota Heights
City of Eagan	City of Rosemount
City of Farmington	City of South St. Paul
City of Hastings	City of West St. Paul
City of Inver Grove Heights	County of Dakota

Individually and collectively, the parties to this Agreement are referred to as the "Members" of Dakota 911, formerly known as the Dakota Communications Center.

RECITALS

WHEREAS, pursuant to Minnesota Statutes § 471.59, the Members are empowered to provide assistance to, and act in coordination with, other political subdivisions within the state of Minnesota as deemed necessary to benefit the public; and

WHEREAS, pursuant to Minnesota Statutes § 465.717, the Members are empowered to incorporate the joint powers entity created by this Agreement as a Minnesota nonprofit corporation if deemed necessary or beneficial to the Members; and

WHEREAS, effective September 20, 2005, the Members executed in the Joint Powers Agreement Establishing the Dakota Communications Center (the "Original JPA") to cooperatively engage in the establishment, operation and maintenance of a countywide public safety answering point and communications center for law enforcement, fire, emergency medical services (EMS), and other public safety services for the mutual benefit of all; and

WHEREAS, the Members desire to amend the Original JPA to:

1. rename the Dakota Communication Center as Dakota 911; and
2. provide for Dakota County funding for a portion of Dakota 911 fixed cost over an eight-year period; and

WHEREAS, each Member represents that it is duly qualified and authorized to enter into this Agreement and will comply with its respective obligations and responsibilities as set forth in this Agreement; and

NOW, THEREFORE, in consideration of the mutual undertaking and agreements hereinafter set forth, the Members agree to amend and restate the Original JPA as follows:

ARTICLE I PURPOSE

Through this Agreement and the authority provided by Minnesota Statutes § 471.59 to act cooperatively, the Members hereby create a joint powers entity referred to as the Dakota 911 for the following purposes:

To acquire and provide the facilities, infrastructure, hardware, software, services and other items necessary and appropriate for the establishment, operation and maintenance of a joint law enforcement, fire, EMS, and other emergency communications system for the mutual benefit of the Members and the people of Dakota County;

To provide public safety communications system services to other governmental units that are not Members through a fee for service contract;

To define the rights and obligations of the Members for the establishment, operation and maintenance of the Dakota 911; and

To provide a forum for discussion, study, development and implementation of recommendations of mutual interest regarding public safety communications, information systems, and statistical matters within Dakota County, Minnesota.

ARTICLE II TERM

This Agreement shall be effective upon execution by all the parties hereto and shall continue until terminated as provided in Article XI.

ARTICLE III POWERS

The Dakota 911 shall have the following powers in its own name:

- A. To take actions necessary and convenient to discharge the duty to implement, maintain, and operate a countywide public safety communications center;
- B. To adopt bylaws and rules or policies consistent with this Agreement that are required to effectively exercise the powers or accomplish the objectives of the Dakota 911;
- C. To adopt an annual operating and capital budget, including a statement of sources of funding and allocation of costs to the Members of the Dakota 911;
- D. To enter into contracts in its own name, including contracts to provide public safety communications services to other governmental units who are not Members;
- E. To acquire, lease, hold and dispose of property, both real and personal, including transfer of property from a Member to the Dakota 911;

- F. To incur debt obligations that do not exceed ten (10) years, liabilities or other obligations necessary to accomplish its purposes that are consistent with any financial and debt policies established by the Board of Directors, or to arrange with one or more of the Members to incur debt or issue bonds for the benefit of the Dakota 911, as permitted by law;
- G. To operate and maintain a communications system that will receive calls for law enforcement, fire, and emergency medical services (EMS) services and dispatch field units in response to such calls;
- H. To hire, discipline or discharge employees required to accomplish the purposes of this Agreement including employing an Executive Director and delegating authority to the Executive Director as determined by the Board of Directors;
- I. To purchase any insurance or indemnity or surety bonds as necessary to carry out this Agreement and the purposes of the Dakota 911;
- J. To seek, apply for and accept appropriations, grants, gifts, loans of money or other assistance as permitted by law from any person or entity, whether public or private;
- K. To sue;
- L. To exercise all powers necessary and incidental to carrying out the purposes set forth in Article I of this Agreement;
- M. To charge fees to Members or other governmental entities for special services or communications system functionality that are not provided to all Members; and
- N. To incorporate the Dakota 911 as a Minnesota nonprofit corporation if approved by a majority of the Board of Directors.

ARTICLE IV MEMBERSHIP

4.1 Definition of Members

All parties to this Agreement are Members of the Dakota 911 until a party withdraws as provided in Article XI or this Agreement is terminated by the parties.

4.2 Requirement of Good Standing

Continued Membership in the Dakota 911 shall be contingent upon the payment by each Member of an annual assessment and any additional fees as determined by the Board of Directors consistent with the financing procedures set forth in Article IX hereunder.

4.3 Addition of New Members

Any unit of government within Dakota County that has at least 10,000 residents and maintains a law enforcement agency is eligible for Membership in the Dakota 911. A new Member may be added to the Dakota 911 if first approved by the Board of Directors and if the existing Members and the unit of government seeking membership execute an amendment to this Agreement to add the new Member. The Executive Director will negotiate recommended financial terms for the new Member to join Dakota 911 as described below and will present the proposed terms to the Board of Directors.

Any unit of government that becomes a Member of the Dakota 911 after the execution of this Agreement shall be subject to all existing debts and liabilities of the Dakota 911 on a proportionate basis to the same extent as all then existing Members. In addition, any new Member shall be solely liable for all costs of adding or modifying hardware, software or services necessary to effectively accommodate the operational needs of the new Member, and of insuring that there is no degradation of existing capability due to the new Member's needs, as determined by the Board of Directors. Each new Member shall pay a proportionate share of the normal, continuing operating expenses of the Dakota 911 as well as a proportionate share of any special assessment, as approved from time to time by the Members. An entity seeking to become a Member may be required to and shall pay one-time initiation, assessment or capital investment fees or establish an escrow account for such fees as determined by the Board of Directors.

4.4 Withdrawal of Member

Withdrawal shall be accomplished as set forth in Article XII of this Agreement. Withdrawal shall not discharge any liability incurred or chargeable to any Member before the effective date of withdrawal. No Member is entitled to a refund of cost-sharing assessments or other fees imposed by the Board of Directors that have been paid to, or is owed to, the Dakota 911 on the effective date of withdrawal.

ARTICLE V BOARD OF DIRECTORS

5.1 Membership on the Board

There is hereby established a Board of Directors of the Dakota 911 which shall consist of an elected official from each Member. These Directors shall serve without salary, but may be reimbursed for expenses incurred in connection with Dakota 911 business as determined by the Board of Directors. Each Member shall designate one named elected official as a Director consistent with the term and procedures set forth in the Bylaws adopted by the Board of Directors. Each Member may also designate one named elected official as an Alternate Director to attend Board meetings and vote on measures brought before the Board when a Director is absent, consistent with the procedures set forth in the Bylaws. If any Director or Alternate Director ceases to be an elected official of a Member during his or her term, such seat shall be vacant until a successor elected official is appointed by such Member.

5.2 Powers of the Board

The Board of Directors shall have the following powers and duties:

- a. provide policy leadership and approve the general policies of the Dakota 911 relating to budget, finance, and legal matters;
- b. contract with a Member or third party for auditing, financial, human resources, legal and other services as needed for the Dakota 911;
- c. adopt Board Bylaws and amend the Bylaws from time to time as it deems necessary;
- d. approve changes to the membership of the Dakota 911;
- e. approve contracting and purchasing policies for the Dakota 911;

- f. approve the annual operating and capital budget, cost allocation formula, Member fees and assessments of the Dakota 911;
- g. hire, discipline, terminate and set the compensation for the Executive Director; and
- h. incur debt and approve financial obligations of the Dakota 911 that are significant in amount and non-recurring. Board approval is not required for payment of monthly budgeted expenditures and employee salaries and benefits.
- i. incorporate the Dakota 911 as a Minnesota nonprofit corporation as permitted by Minnesota Statutes § 465.717, subdivision 2, if approved by a majority of Members at a meeting of the Board of Directors.

5.3 Voting by Directors

Each Member of the Dakota 911 shall have one seat on the Board of Directors and is entitled to one vote. The Directors' votes shall be non-weighted (all votes having the same weight) when voting on matters coming before the Board, except as provided below.

The Directors' votes shall be weighted when the Board is exercising its powers under Section 5.2 (f) and (h) of this Agreement. The comparative weight of each Director's vote on those matters is determined by the proportionate share of the Dakota 911 annual operating and capital budget for that calendar year that is the responsibility of the Member casting that vote.

The Board of Directors shall arrange for or contract with one or more of its Members or an independent contractor to provide personnel/human resource, accounting and finance, procurement/contracting, payroll administration and legal services for the Dakota 911. The Dakota 911 shall not create its own personnel/human resource, accounting and finance, procurement/contracting, payroll administration or legal departments unless approved by a four-fifths (4/5) majority of the Board of Directors by non-weighted votes.

After the first full year that the Dakota 911 is in operation, the Board of Directors may amend the cost allocation formula and associated definitions by a 2/3 majority of the weighted vote total of those Members present and voting at a properly noticed Board of Directors meeting.

In case of a tie vote, the Chair of the Board of Directors shall cast a second and deciding vote. No proxy votes or absentee voting shall be permitted except as provided in this Agreement or in the Bylaws of the Board.

5.4 Board Meetings

- a. The Board of Directors shall have regular meetings at least quarterly each calendar year at a date, time and location included in the meeting notices. The Board may schedule more regular meetings as it deems appropriate or as established by the Bylaws adopted by the Board. At least 30 days prior notice shall be provided to each Member, Director and Alternate Director of the date, time and location of such regular meetings.
- b. A special meeting of the Board of Directors may be called by its Chair, or by any four Directors of the Board consistent with the procedures set forth in the Bylaws.

5.5 Officers of the Board of Directors

- a. Officers of the Board of Directors shall consist of a Chair and Vice Chair. The Chair and Vice Chair shall be elected from among the Directors of the Dakota 911. The officers shall hold office for the terms and under the conditions set forth in the Bylaws adopted by the Board of Directors.
 - b. Chair: The Chair of the Board shall Conduct meetings of the Board of Directors, sign, with the Executive Director, any instrument which the Board of Directors has authorized to be executed, or as authorized by the Bylaws or approved Dakota 911 procedural rules of operation, and perform all duties incident to the office of Chair and such other duties as may be prescribed by the Board of Directors from time to time, provided that such actions are consistent with this Agreement and the Bylaws.
 - c. Vice Chair: In the event of the absence of the Chair, or in the event of the inability or refusal of the Chair to act, the Vice Chair of the Board shall perform the duties of Chair.
- 5.6 Secretary of the Board of Directors: The Executive Director of the Dakota 911 shall serve in the administrative role of Secretary to the Board and shall keep the minutes of the meetings of the Board of Directors, see that all notices are duly provided and/or published in accordance with the provisions of this Agreement and the Bylaws adopted by the Board of Directors or as otherwise required by law, act as custodian of the business records of the Dakota 911, and perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned by the Board of Directors.

A high-level outline of the governing organizational structure of the Dakota 911 is graphically represented in Attachment A.

ARTICLE VI EXECUTIVE COMMITTEE

6.1 Membership on the Executive Committee

There is hereby established an Executive Committee of the Dakota 911, the members of which shall serve without salary and shall oversee the operations and functions of the Dakota 911 as set forth in this Article and the Bylaws of the Committee. The Executive Committee shall consist of the chief administrators of each Member. Each Member shall have one seat on the Executive Committee. Each Member may also designate a second employee or staff person as an alternate representative to attend Committee meetings and vote, on behalf of such Member, on matters brought before the Committee when a representative is absent, consistent with the procedures set forth in the Bylaws. Each representative and alternate representative shall serve without salary, but each may be reimbursed for necessary expenses incurred in connection with the Dakota 911 business, as determined by the Board of Directors. If any Committee representative ceases to be the chief administrator of a Member, such seat may be occupied by the alternate representative until a successor chief administrator or interim chief administrator is appointed by such Member.

6.2 Purpose and Powers of the Committee

The Executive Committee shall have the following powers and duties:

- a. provide direction and oversight of the operations of the Dakota 911, subject to the policy direction established by the Board of Directors, and within the limits fixed by the operating and capital budgets, provided that no financial obligation exceeding the amount of the approved budget shall be incurred by the Executive Committee without the prior consent of the Board of Directors;
- b. carry out the policy decisions of the Board of Directors and make recommendations to the Board of Directors;
- c. adopt Committee Bylaws and amend the Bylaws from time to time as it deems necessary;
- d. review all administrative decisions concerning personnel, development efforts, operations, cost sharing, expenditure approval, utilization of personnel and equipment, and operational decisions made by the Executive Director as deemed necessary by the Committee;
- e. assist the Board of Directors in the recruitment of candidates for the position of Executive Director and the review of candidate qualifications and provide recommendations to the Board of Directors on the hiring, termination and review of the performance of the Executive Director;
- f. conduct an annual evaluation of the Executive Director's performance and present its findings and recommendations to the Board of Directors before the date the Board approves the annual operating and capital budgets;
- g. establish and assign tasks to advisory subcommittees as the Committee deems necessary;
- h. make recommendations to the Board of Directors on changes to the membership of the Dakota 911;
- i. Review, modify and approve to the proposed annual operating and capital budgets prepared by the Executive Director prior to submittal to the Board of Directors.

6.3 Voting by Committee Members

Each Member is entitled to one vote at committee meetings and each vote shall be non-weighted (each vote having equal weight). In the case of a tie, the Chair of the Executive Committee shall cast a second and deciding vote. Only the chief administrator, or the designated alternate representative of a Member in the absence of the chief administrator, shall vote on matters coming before the Executive Committee.

No proxy votes or absentee voting shall be permitted except as provided in this Agreement or in the Bylaws of the Committee.

6.4 Meetings

- a. Regular meetings of the Executive Committee shall be held as needed, but at least quarterly. At least 15 days prior notice shall be provided to each committee member of the date, time and location of such meetings.
- b. Special meetings of the Executive Committee may be called by its Chair, or any four members of the Executive Committee acting in concert, consistent with the procedures set forth in the Bylaws or operating procedures adopted by the Committee.

6.5 Officers of the Executive Committee

Officers of the Executive Committee shall consist of a Chair and a Vice Chair. The Chair and Vice Chair shall be elected from among the representatives of the Members serving on the Executive

Committee. The officers shall hold office for the terms and under the conditions set forth in the Bylaws adopted by the Executive Committee.

- a. Chair. The Chair shall conduct meetings of the Executive Committee and shall serve as the liaison between the Board of Directors and the Executive Committee. The Chair may sign, with the Executive Director, any instruments which the Executive Committee, acting as a Committee, has authorized to be executed or as authorized by the Dakota 911 procedural rules of operation. The Chair shall also perform all duties incident to the office of Chair and such other duties as may be prescribed by the Executive Committee from time to time, provided that such actions are consistent with this Agreement and the Bylaws.
- b. Vice Chair. In the absence of the Chair or in the event of the Chair's inability or refusal to act, the Vice Chair shall perform the duties of Chair. The Vice Chair shall perform such other duties as may be requested by the Chair.

ARTICLE VII EXECUTIVE DIRECTOR

7.1 Appointment and Vacancy

- a. The Dakota 911 shall have a chief operating officer of the title Executive Director. The Executive Director shall be the administrative head of the Dakota 911 and shall report to the Executive Committee for the administration and operation of the Dakota 911. The Executive Director shall be an employee of the Dakota 911.
- b. The Executive Director shall have appropriate administrative and executive qualifications for the position and shall have actual experience in and knowledge of accepted practices for a public safety communications system.
- c. Any vacancy in the office of Executive Director shall be filled as soon as possible after the effective date of such vacancy. In the case of absence or disability of the Executive Director, the Board of Directors may designate any other qualified person to carry out the duties of the Executive Director during such absence or disability.

7.2 Powers And Duties

The responsibilities and duties of the Executive Director shall include the following:

- a. To attend meetings of the Board of Directors, the Executive Committee and the Operations Committee;
 - (1) The Executive Director shall have the right to take part in the discussion of all matters coming before the Board of Directors, the Executive Committee and the Operations Committee but shall have no vote thereon;
 - (2) The Executive Director shall be entitled to and be given notice of all meetings, regular and special, of the Board of Directors, the Executive Committee and the Operations Committee;
 - (3) When the Executive Director is unable to attend a meeting, the Executive Director may appoint a Dakota 911 staff member to attend.

- b. To appoint, evaluate, promote, demote or remove employees of the Dakota 911 pursuant to the approved Dakota 911 budget and according to the policies and procedures of the Dakota 911;
- c. To recommend to the Executive Committee for adoption such policies and procedures as may be deemed necessary or expedient for the efficient operation of the Dakota 911;
- d. To direct and oversee the day-to-day operations of the Dakota 911 and its employees and to expend operating and capital budgets consistent with the policies and direction of the Board of Directors;
- e. To enforce, administer, and implement the policies of the Dakota 911 as established by the Board of Directors and Executive Committee;
- f. To prepare a quarterly report of the Dakota 911 activities and provide copies to the Board of Directors and the Executive Committee;
- g. To prepare a proposed annual operating and capital budget and a report of estimated revenues in order to determine the estimated funds necessary to defray the expenses of the Dakota 911 for each fiscal year and to present the proposed operating and capital budget to the Executive Committee in the manner set forth under Article IX herein;
- h. To serve as a staff resource to the Executive Committee and the Operations Committee and coordinate the activities of the respective committees as required;
- i. To serve as a Member of regional committees, organizations and forums related to public safety communications and represent the collective interests of the Dakota 911 and its Members as required;
- j. To communicate regularly with the Members and other agencies utilizing the Dakota 911 communication services about operational, policy and training issues;
- k. To keep minutes of the meetings of the Board of Directors, Executive Committee, and Operations Committee and see that all notices of the Board and Committee are duly provided and/or published according to the provisions of this Agreement and the Bylaws adopted by the Board, Executive Committee and Operations Committee or as otherwise required by law;
- l. To act as custodian of the business records of the Dakota 911; and
- m. To perform such other duties as may be delegated from time to time by the Board of Directors or by the Executive Committee.

ARTICLE VIII OPERATIONS COMMITTEE

8.1 Membership on the Operations Committee

Each law enforcement agency and fire agency of a Member of the Dakota 911 and the Dakota County Joint EMS Council shall have one seat on the Operations Committee. Each law enforcement agency, fire agency and the Dakota County EMS Council shall designate a primary member and an alternate member to the Committee. Each law enforcement agency and fire agency of a community that is served by the Dakota 911 but is not a Member of the Dakota 911 may participate in the Operations Committee as a non-voting, ad-hoc member. The Executive Director shall provide staff support to the

Operations Committee and its subcommittees and shall provide information and guidance to the Committee and subcommittees as needed.

8.2 Purpose and Powers of the Committee\

There is hereby established an Operations Committee of the Dakota 911. The Operations Committee may establish and abolish advisory subcommittees, as it deems necessary. Initially, the Committee will have two subcommittees – the Law Enforcement Subcommittee and the Fire/EMS Subcommittee. The Members of the Operations Committee and its subcommittees shall serve without compensation and shall be available to the Dakota 911 Executive Director and Executive Committee to assist in the coordination of:

- Unified radio procedures;
- Dakota 911 procedural changes that affect one or more Members of the Dakota 911;
- Field training and back up exercises;
- Dakota 911 and Members' records management functions;
- The orderly transmittal of inquiries regarding the handling of specific matters by the Dakota 911.
- Obtaining and preparing recommendations concerning operational input from the Executive Director of the Dakota 911 and the Members' public safety departments

The Operations Committee shall have the following powers and duties:

- a. Be the personal contact at each Member's law enforcement or fire/EMS department for the Executive Director for daily procedural and operational issues;
- b. Provide liaison to the Dakota 911 Executive Director in the coordination and preparation of unified procedures and policies;
- c. Be a resource for the Executive Committee in researching special topics of interest;
- d. Forward comments and inquiries on the operation of the Dakota 911 from their respective agencies to the Executive Director after initial local review and screening;
- f. Coordinate field training and back-up exercises;
- g. Perform any other duties as required by the Executive Committee.

8.3 Voting by Committee Members

It is expected that decisions and recommendations of the Operations Committee shall be made by consensus, but where consensus does not exist, the following procedure shall apply:

- a. Each Member of the Dakota 911 shall have a maximum of two votes on the Operations Committee – one from the law enforcement agency and one from the fire agency of that Member. A Member that operates a joint law enforcement or fire agency with another Member shall continue to have a voting seat on the Operations Committee for each joint agency. A Member that has only a law enforcement agency or fire agency is entitled to one vote. The Dakota County EMS Council shall have one vote on the Operations Committee. Votes shall be cast by the representative of each agency (or by his/her designated alternate, if such representative is absent) as the official representative to the Operations Committee.

- b. No proxy votes or absentee voting shall be permitted except as otherwise provided in the Bylaws of the Executive Committee.
- c. Membership and voting on subcommittees established by the Operations Committee shall be as required by the Bylaws of the Committee or the resolution of the Committee that establishes the subcommittee. Each Member that maintains a law enforcement agency individually or jointly with another Member shall have one representative and one vote on the Law Enforcement Subcommittee. Each Member that maintains a fire agency individually or jointly with another Member shall have one representative and one vote on the fire agency Subcommittee.

8.4 Meetings and Actions

The Operations Committee shall meet at least six times each year and may schedule additional meetings as deemed necessary and appropriate by the Membership. The meetings will be conducted in compliance with any direction provided to the Committee by the Executive Committee, subject to the policies established by the Board of Directors and the Executive Committee. Except as otherwise stated in the Bylaws, no action of the Operations Committee or its subcommittees shall be in effect until approved or ratified by the Executive Committee or, if deemed necessary by the Executive Committee, until approved or ratified by the Board of Directors.

Any law enforcement, fire or EMS agency that receives dispatch services from the Dakota 911 may appear before the Operations Committee or its subcommittees to discuss concerns, complaints or other operational issues concerning the Dakota 911. If the agency is not satisfied with the action or lack of action taken by the Operations Committee, that agency may appear before the Executive Committee to discuss the actions or policies of concern. Prior to appearing before the Executive Committee, the agency shall meet and confer with the Executive Director about the issues to be discussed with the Executive Committee.

ARTICLE IX BUDGET

9.1 Recommended Annual Budget

The Executive Director shall prepare a proposed annual operating and capital budget for the Executive Committee no later than May 1st of each year to allow the Executive Committee members to consult with their respective governing bodies and prepare a recommended annual operating and capital budget for consideration by the Board of Directors. An annual operating and capital budget shall be adopted by the Board of Directors at a regular meeting before September 1st each year. If the Board fails to adopt a budget by September 1st, the budget from the current year shall be deemed approved for the next year. This requirement to adopt a budget at a regular meeting of the Board by September 1st does not apply to the calendar year in which this Agreement is first executed.

9.2 Distribution of Recommended Budget

No later than May 1st, copies of the proposed operating and capital budget as recommended by the Executive Director shall be delivered to each Executive Committee Member.

9.3. Review by Executive Committee

Not later than August 1st of each year, the Executive Committee shall review the annual operating and capital budget as proposed by the Executive Director and make such modifications, as it deems proper. Following approval by the Executive Committee, the proposed operating and capital budget shall be submitted to the Board of Directors for final approval.

9.4 Allocation of Costs to Members

The cost of the operations and maintenance, and capital projects of the Dakota 911 will be shared by the Members. At the time of approval of the annual operating and capital budget, the Board of Directors shall fix the cost-sharing charges for all Members and any other participants in the Dakota 911 in amounts sufficient to provide the funds required by the approved annual operating and capital budget for the following year. Each Member shall take all required actions to authorize the funds necessary to meet its obligations under the approved annual operating and capital budget.

The allocation of annual operating and capital budget costs to Members shall be based on a three-year average of each Member's number of Computer Aided Dispatch (CAD) events assigned to each Member (referred to as "Percent of Total Activity of the Member"). An event is defined as a computer aided dispatching system (CAD) event (transaction as logged). The calculation of the annual operating and capital cost allocation will be based on the formulas in Attachment B, which is incorporated into and made a part of this Agreement.

Beginning with budget year 2022, Dakota County will cover the "fixed costs" of the Dakota 911 in the following amount:

2022: 16.667%
2023: 33.333%
2024 and subsequent years: 50.000%

"Fixed costs" shall be determined by the Dakota 911 Executive Director pursuant to the following principles:

1. Consistent with the fixed and variable cost determinations in the Dakota 911 2022 budget. See Attachment C;
2. Fixed costs are generally expenses needed by any emergency communications center regardless of the volume of service provided by that center to a member, except personnel related costs, professional services, commodities, non-software related fiscal expenses are deemed to be variable costs; and
3. For budget years 2022 to 2024, there shall be no budgeted contributions to the Dakota 911 capital project fund for its capital improvement plan (the "Capital Project Fund"). Member contributions to the Capital Project Fund will be evaluated beginning with the 2025 budget, together with determining the portion of the Capital Project Fund to be considered a "fixed cost".

Dakota County will evaluate increasing its share of fixed costs for 2025 and subsequent years to more than 50% and up to potentially 100%. Any amendment of the fixed costs share is subject to approval by the Members pursuant to Paragraph 16.6.

9.5 Billing and Delinquent Payments

Invoices for the cost-sharing charges shall be provided to Members monthly. Any Member whose charges have not been paid within thirty (30) days after billing shall be assessed interest on the delinquent payment(s) at a rate determined by the Board of Directors, not to exceed the maximum authorized by law at the time the payment becomes delinquent. The Directors and representatives of a Member that is delinquent on such payment shall not be entitled to vote on any matters coming before the Board of Directors or the Executive Committee until all delinquent payments and interest have been paid.

9.6 Expenditure of the Annual Budget.

The Board of Directors and/or the Executive Committee may establish procedures and limitations as may be necessary to preserve the integrity and purpose of the approved operating and capital budget. After adoption of the annual operating and capital budget by the Board of Directors, the Executive Director and the Executive Committee shall make all expenditures according to such budget. Purchases and/or letting contracts shall be done according to procedural guidelines established by resolution of the Board of Directors and Minnesota law.

The Executive Director shall have the power to transfer funds within the total annual operating budget in order to meet unanticipated needs or changed situations. The Executive Director shall not transfer funds within the total annual capital budget or between the operating budget and capital budget. The Executive Director shall report any transfer of funds within the annual operating budget to the Board of Directors and the Executive Committee in the Director's next quarterly report.

9.7 Credit or Payment to Members for Services

The Board of Directors may approve contract payments or cost-allocation credits to any Member that provides services, resources or property to the Dakota 911.

ARTICLE X AUDIT

The Board of Directors shall call for an annual audit of the financial affairs of the Dakota 911, to be performed by an independent Certified Public Accountant retained by the Board in accordance with generally accepted auditing principles. A copy of the annual audit report shall be provided to each Member.

ARTICLE XI TERMINATION AND DISSOLUTION

11.1 Termination.

This Agreement shall terminate upon the occurrence of any one of the following events:

- a. When 4/5^{ths} of the Members agree by non-weighted voting, pursuant to a resolution of their governing bodies, to terminate the Agreement.
- b. When necessitated by operation of law or as a result of a decision by a court of competent jurisdiction.

11.2 Effect of Termination.

Upon the occurrence of one or more of the events in Section 11.1, the Dakota 911 shall be terminated and dissolved in accord with the provisions hereof.

- a. Termination shall not discharge any liability incurred by the Board or by the Members during the term of this Agreement.
- b. Each Member shall be liable for its own acts and for the acts of the Board to the extent provided by law and this Agreement.
- c. Property that is owned by the Dakota 911 at the time of termination, including any surplus money, shall be divided among the units of government that are Members of the Dakota 911 at the time of termination, in proportion to their average respective regular and special assessment payments toward the operating and capital budgets for the preceding three (3) fiscal years. If liabilities exceed all assets, the difference shall be made up by contributions from all Members on a proportionate basis according to the then prevailing annual budget assessment formula.
- d. The Board shall approve a final report of its activities and affairs prior to dissolution of the Dakota 911.
- e. Upon such termination and dissolution, and after payment of all debts, all files and documentation shall be distributed to the Member community that has jurisdiction of the subject matter of the file or documentation without charge or offset. Records of the Dakota 911 shall be retained by the County of Dakota consistent with its current document retention schedules.
- f. Equipment and property that is owned by an individual Member or Members that is being used by the Dakota 911 at the time of termination shall be returned to the owner(s) upon termination and dissolution of the Dakota 911.

ARTICLE XII WITHDRAWAL OF A MEMBER

At any time after the Initial Term of this Agreement, any Member may withdraw from the Dakota 911 subject to the provisions of this Article.

- a. Such withdrawing Member shall give written notice before July 1st of any year and at least 18 months prior to the intended date of withdrawal, in the form of a certified copy of a resolution passed by its governing body, a copy of which must be mailed or delivered to the Executive Director of the Dakota 911 and the Chairs of the Executive Committee and Board of Directors.
- b. Sixty (60) days notice provided by the Executive Director or the Board of Directors to any Member of its nonpayment of cost allocation fees as set forth herein, and/or the refusal or declination of any Member to be bound by any obligation of the Dakota 911, shall also constitute notice of withdrawal of such Member, and if the Member fails to cure nonpayment or refuses to comply with an obligation within the Sixty days (60), withdrawal of that Member from the Dakota 911 shall become effective on the Sixty First day after mailing of said notice. The Force Majeure provisions of Article XV apply to a non-payment of charges and fees and the refusal or declination of a Member to act.
- c. Withdrawal of a Member shall also constitute withdrawal of its representatives to the Board of Directors, the Executive Committee and the Operations Committee and subcommittees.

- d. The withdrawing Member shall forfeit any and all interest, right and title to Dakota 911 property and assets of any type whatsoever.
- e. The withdrawing Member shall be liable for all costs incurred by the Dakota 911 as a result of the Member's separation and withdrawal. This may include, but is not necessarily limited to, legal fees, court costs and interest on late payment of obligations.
- f. The withdrawing Member shall continue to be responsible for:
 - 1. One hundred (100%) percent of that Member's pro rata share of the operating costs of the Dakota 911 that are incurred up to the date of withdrawal, and One hundred (100%) percent of that Member's pro rata share of any capital debts, liabilities or obligations of the Dakota 911 that were incurred prior to the date of providing notice of intent to withdraw and are due and payable before the effective date of withdrawal.
 - 2. For any contractual obligations it has separately entered into with the Dakota 911.

ARTICLE XIII

INSURANCE AND INDEMNIFICATION

13.1 Insurance and Limitations on Liability

The Dakota 911 shall purchase insurance for the operation, equipment and facilities of the Dakota 911 and workers compensation insurance for Dakota 911 employees, as the Board of Directors or Executive Committee deems necessary. Such insurance shall name each Member as an additional insured, and may name other entities that purchase communications services from the Dakota 911 as additional insureds if deemed appropriate. By purchasing insurance the Members do not intend to waive, and shall not be interpreted to constitute a waiver by any Member of limitations on liability or immunities provided by any applicable Minnesota law, including Minnesota Statutes, Chapter 466.

If the Dakota 911 incurs a legal liability that is not covered by insurance, is within its statutory liability limitations and to which no liability exemption or immunity applies, that liability shall be paid by contributions from all Members on a proportionate basis according to the then prevailing annual operating budget assessment formula. If the Board of Directors incorporates the Dakota 911 as a nonprofit corporation, the Members shall collectively be responsible for any liability not covered by insurance only to the extent required by law.

13.2 Third Party Action Against a Member

Each Member that is subject to a claim of any nature commenced by a person or entity that is not a Member of the Dakota 911, which arises as a consequence of the acts or omissions of such Member's personnel in responding to, or providing emergency services pursuant to a dispatch by the Dakota 911 shall, at such Member's sole expense, indemnify and save free and harmless any other Member, and its officers, employees and agents from any cost, expense, attorney fees, judgment or liability of any nature when any other Member is subject to the same claim solely as a consequence of such other Member being a Member of the Dakota 911.

13.3 Third Party Action Against the Dakota 911

In the event the Dakota 911 and/or its Directors, officers, employees and agents are subject to a claim of any nature which arises as a consequence of the acts or omissions of Member's personnel in

responding to or providing emergency services pursuant to a dispatch by the Dakota 911 , such Member shall at its sole expense, indemnify and save free and harmless from any cost, expense, attorney fees, judgments or liability of any nature the Dakota 911 and/or its officers, Directors employees and agents unless it is determined that the officers, Directors, employees and/or agents of the Dakota 911 acted in a negligent or intentionally wrongful manner in connection with dispatching the personnel of the Member.

13.4 Member Action Against the Dakota 911

In the event that any Member should file suit or an action against the Dakota 911, all representatives of that Member shall be prohibited from attending any meetings or discussions or having access to the results of such meetings related to the defense of the suit or action. The Member's representatives shall have no direct access to any written communication concerning the matter except by legal process, and no representative of the Member shall be allowed to vote on any issue related to the suit or action.

ARTICLE XIV RESOLUTION OF DISPUTES

The Members agree to engage in good faith efforts to resolve any disputes that arise over the establishment, operation or maintenance of the Dakota 911. Members that have concerns about the operations of the Dakota 911 may appear at meetings of the Operations Committee, Executive Committee and Board of Directors to discuss issues of concern.

ARTICLE XV FORCE MAJEURE

A Member shall not be liable to the Dakota 911 or another Member for the failure to perform an obligation under this Agreement due to unforeseeable acts or events outside the defaulting party's reasonable control, providing the defaulting Member gives notice to the Board of Directors and Executive Committee as soon as possible. Acts and events may include acts of God, acts of terrorism, war, fire, flood, epidemic, acts of civil or military authority, and natural disasters.

ARTICLE XVI MISCELLANEOUS PROVISIONS

- 16.1 *Entire Agreement:* This Agreement shall supersede all prior oral or written statements, agreements and understandings between or among the parties hereto with respect to the establishment and operation of a county-wide public safety communications center.
- 16.2 *Attorneys' Fees:* In the event of litigation relating to this Agreement, the prevailing party (e.g. the party whose position is substantially upheld) shall be entitled to recover from the losing party any costs or reasonable attorney's fees incurred by the prevailing party in connection with such litigation.
- 16.3 *Severability:* If any provision of this Agreement shall be held to be invalid by a court of competent jurisdiction, the remaining terms of this Agreement to the extent not inconsistent

with any such holding, shall not be affected thereby if such remaining terms would then continue to conform with the requirements of applicable laws.

- 16.4 *Counterparts.* This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which together shall be deemed to constitute one and the same agreement.
- 16.5 *Waiver.* Any right or remedy that a party may have under this Agreement may be waived in writing by such party without the execution of a new or supplementary agreement, but any such waiver shall not affect the future exercise of the rights of such party hereunder (to the extent not previously waived in writing) or any other rights of the parties not specifically waived. No waiver of any right or remedy by any party at any one time shall be deemed to be a waiver of any such right or remedy in the future.
- 16.6 *Amendments, Modifications.* This Agreement may be amended or modified only by a written document, duly executed by all Members of the Dakota 911 on the date the amendment is executed.
- 16.7 *Section Headings.* The descriptive headings of the articles, sections and subsections of this Agreement are for convenience only and shall not affect the meaning or construction of any of the provisions hereof.
- 16.8 *Governing Law.* The respective rights, obligations and remedies of the parties under this Agreement and the interpretation thereof shall be governed by the laws of the State of Minnesota which pertain to agreements made and to be performed in the State of Minnesota.
- 16.9 *Binding Effect.* This Agreement shall be binding upon and shall inure to the benefit of the parties hereto.
- 16.10 *Further Assurances.* Each party hereto shall from time to time execute, acknowledge and deliver such further instruments and perform such additional acts at no cost to such party as the other party may reasonably request to further effectuate or confirm the intent of this Agreement.
- 16.11 *Good Faith.* In exercising its rights and fulfilling its obligations hereunder, each party shall act in good faith. Each party acknowledges that this Agreement contemplates cooperation between and among the parties.

IN WITNESS WHEREOF, the undersigned governmental units, by action of their governing bodies, have caused this Agreement to be executed in accordance with the authority of Minnesota Statute §471.59.

Approved by the City Council

Date _____

CITY OF APPLE VALLEY

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by the City Council

Date _____

CITY OF BURNSVILLE

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by the City Council

Date _____

CITY OF EAGAN

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by the City Council

Date _____

CITY OF FARMINGTON

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by the City Council

Date _____

CITY OF HASTINGS

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by the City Council

Date _____

CITY OF INVER GROVE HEIGHTS

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by the City Council

Date _____

CITY OF LAKEVILLE

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by the City Council

Date _____

CITY OF MENDOTA HEIGHTS

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by the City Council

Date _____

CITY OF ROSEMOUNT

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by the City Council

Date _____

CITY OF SOUTH ST. PAUL

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by the City Council

Date _____

CITY OF WEST ST. PAUL

By _____

Date of Signature _____

Attest _____

Date of Signature _____

Approved by Dakota County Board

Resolution No. _____

Dakota County Attorney's Office
Dakota County Judicial Center
1560 Highway 55
Hastings, MN 55033
651-438-4438

COUNTY OF DAKOTA

By _____

Date of Signature _____

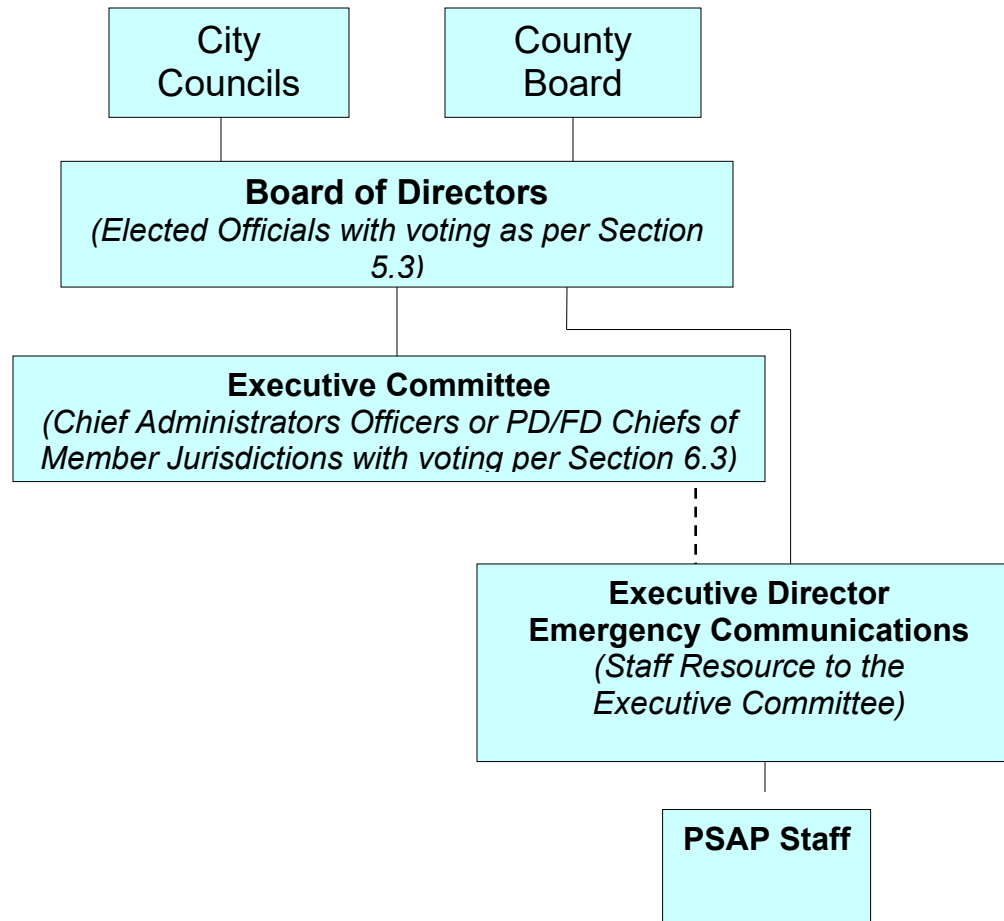
Approved as to Form (Asst County Atty):

By _____

Date of Signature _____

KS-20-479

*Attachment A: Dakota Communications Center Joint Powers Agreement
Organizational Structure*



Attachment B

Table 1 – County Annual Share of Operating Costs Calculation with County Fixed Cost Contribution

*Variable Costs = Total Operating Costs – Fixed Costs

**Fixed Costs = Line items determined to be fixed costs less any revenue from Mass Telephone Notification System fees and ½ of any 911 grant fees received from the State of Minnesota.

For 2022:

Annual Share of Operating Costs = [Variable Costs x County's Percent of Total Activity for Member] + [Fixed Costs x 16.667%]+[County's Percent of Total Activity for Member x 83.333% of fixed costs]

For 2023:

Annual Share of Operating Costs = [Variable Costs x Percent of Total Activity for Member] + [Fixed Costs x 33.333%]+[County's Percent of Total Activity for Member x 66.667% of fixed costs]

For 2024 and subsequent years:

Annual Share of Operating Costs = [Variable Costs x Percent of Total Activity for Member] + [Fixed Costs x 50.000%]+[County's Percent of Total Activity for Member x 50% of fixed costs]

Table 2 – Non-County Member Annual Share of Operating Costs Calculation

*Variable Costs = Total Operating Costs – Fixed Costs

**Fixed Costs = Line items determined to be fixed costs less any revenue from Mass Telephone Notification System fees and ½ of any 911 grant fees received from the State of Minnesota.

*** Non-County Member Fixed Cost Share = Percent of Total Activity of the Member calculated by excluding the County from the calculation.

For 2022:

Annual Share of Operating Costs = [Variable Costs x Percent of Total Activity for Member] + [Percent of Total Activity for the Member x 83.334% of Fixed Costs]

For 2023:

Annual Share of Operating Costs = [Variable Costs x Percent of Total Activity for Member] + [Percent of Total Activity for the Member x 66.667% of Fixed Costs]

For 2024 and subsequent years:

Annual Share of Operating Costs = [Variable Costs x Percent of Total Activity for Member] + [Percent of Total Activity for the Member x 50% of Fixed Costs]

ATTACHMENT C

2022 DAKOTA 911 GENERAL FUND BUDGET – DETAIL FOR VARIABLE AND FIXED COSTS CALCULATIONS

General Fund Budget - Detail

Fund Balance Percentage													
18.12%24.68%10.75%17.89%12.47%9.95%9.62%10.37%11.32%													
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
L	Revenues					0.0%				3.5%	5.0%	4.0%	3.0%
F	JPA Membership Fees (NET)	8,686,572	8,860,307	8,708,886	8,708,886	8,708,886		-	0.0%	9,013,697	9,464,382	9,842,957	10,138,246
F	JPA Membership Fees - REBATED	-		-	-	-		-	0.0%	-	-	-	-
F	Annual 911 Fees (Estimated)	581,696	581,696	581,696	581,696	842,961		261,265	44.9%	842,961	842,961	842,961	842,961
F	Dakota County - Startup Subsidy							-	0.0%		-	-	-
F	Mass notification system fees-MTNS Partnership	18,000	18,000	18,000	18,000	18,000		-	0.0%	18,000	18,000	18,000	18,000
F	Interest on Investments	63,096	51,931	38,627	38,627	49,086		10,459	27.1%	49,945	50,819	51,709	52,614
F	Net change in fair value of investment	78,677	49,606	(13,577)	(34,282)	(31,334)			-8.6%	(4,354)	23,323	4,121	(7,697)
F	Grant income	16,649	161,857	18,000	186,180	18,000		(168,180)	-90.3%	10,000	10,250	10,506	10,769
F	Miscellaneous income	1,613	20,242	1,613	1,613	1,613		-	0.0%	1,613	1,613	1,613	1,613
F	LMCIT rebate/refunds	1,752	7,406	1,500	1,500	1,500		-	0.0%	1,538	1,576	1,615	1,655
F	Transfer from Special Revenue Fund			-		-		-	0.0%	-	-	-	-
		-	-	-	-	-		-	0.0%	-	-	-	-
	Total revenues	9,448,055	9,751,045	9,354,745	9,502,220	9,608,713		106,493	1.1%	9,933,400	10,412,924	10,773,482	11,058,160
L	Personnel Expenses												
6012	Salaries	4,388,212	4,636,831	5,117,887	5,015,865	5,253,708	Variable	237,843	4.7%	5,538,834	5,677,305	5,819,238	5,964,719
6015	OT	590,450	381,485	412,975	423,134	435,828	Variable	12,694	3.0%	448,902	460,125	471,628	483,419
6041	PERA	368,321	372,218	414,637	407,747	427,667	Variable	19,920	4.9%	451,013	462,288	473,845	485,691
6044	FICA/Medicare	366,589	366,017	423,111	416,083	436,221	Variable	20,137	4.8%	460,033	471,534	483,322	495,405
6051	Health Ins	648,347	689,604	764,660	762,279	771,061	Variable	8,782	1.2%	920,026	943,027	966,603	990,768
6052	Life Ins	2,088	1,797	2,327	1,848	1,954	Variable	106	5.7%	2,043	2,095	2,147	2,201
6053	LTD	11,817	10,662	11,686	10,781	11,411	Variable	630	5.8%	11,930	12,228	12,534	12,847
6054	Dental	31,773	32,537	31,125	29,744	32,894	Variable	3,150	10.6%	35,370	36,255	37,161	38,090
6055	Workers' Comp	27,931	36,666	32,200	44,553	49,584	Variable	5,031	11.3%	54,792	56,162	57,566	59,005

General Fund Budget - Detail

Fund Balance Percentage		18.12%	24.68%	10.75%	17.89%	12.47%				9.95%	9.62%	10.37%	11.32%
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
								Increase/ (Decrease)					
6056	Unemployment/other	1,534	1,740	-	-	-	Variable	-	0.0%	-	-	-	-
	Fund balance			-	-	-	Variable	-	0.0%				
6058	Contingency	-	-	-	-	-	Variable	-	0.0%	-	-	-	-
							Variable	-	0.0%				
F	Total personnel costs	6,437,062	6,529,557	7,210,608	7,112,033	7,420,328		308,295	4.3%	7,922,945	8,121,019	8,324,044	8,532,145

General Fund Budget - Detail

Fund Balance Percentage		18.12%	24.68%	10.75%	17.89%	12.47%				9.95%	9.62%	10.37%	11.32%
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
	<u>Commodities</u>			-	-	-				-			
6120	Operating Supplies												
J	Paper (printer, letterhead & envelopes)	690	495	1,000	1,000	1,000	Variable	-	0.0%	1,020	1,040	1,061	1,082
J	Employee Recognition (NTW, including DOTY Jacket & retirements)	822	2,075	2,200	2,200	2,200	Variable	-	0.0%	2,244	2,289	2,335	2,382
J	Furniture/Misc Appliances	964		2,000	2,000	2,000	Variable	-	0.0%	2,040	2,101	2,164	2,229
	Cleaning Supplies	-	-	-	1,404	1,446	Variable			1,446	1,489	1,534	1,580
J	General office supplies (includes toner, name plates, bsns cards, Tissue)	<u>6,123</u>	<u>3,456</u>	<u>6,365</u>	<u>6,365</u>	<u>6,365</u>	Variable	<u>0</u>	<u>0.0%</u>	<u>6,493</u>	<u>6,623</u>	<u>6,755</u>	<u>6,890</u>
	Total Operating Supplies	<u>8,599</u>	<u>6,026</u>	<u>11,565</u>	<u>12,969</u>	<u>13,012</u>		<u>0</u>	<u>0.3%</u>	<u>13,243</u>	<u>13,543</u>	<u>13,849</u>	<u>14,163</u>
6123	Cleaning Supplies (antibac & electronic wipes, dish soap, etc)	<u>1,363</u>	<u>1,467</u>	<u>1,404</u>	<u>-</u>	<u>-</u>	Variable	<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
J													
6124	Clothing	<u>3,935</u>	<u>2,514</u>	<u>2,800</u>	<u>2,800</u>	<u>3,000</u>	Variable	<u>200</u>	<u>7.1%</u>	<u>3,060</u>	<u>3,121</u>	<u>3,183</u>	<u>3,247</u>
J													
6180	Computer supplies & software (headsets, software & equipment)	<u>4,381</u>	<u>8,365</u>	<u>5,925</u>	<u>5,925</u>	<u>5,925</u>	Variable	<u>-</u>	<u>0.0%</u>	<u>6,044</u>	<u>6,165</u>	<u>6,288</u>	<u>6,414</u>
C													
	TOTAL COMMODITIES	<u>18,278</u>	<u>18,372</u>	<u>21,694</u>	<u>21,694</u>	<u>21,937</u>		<u>200</u>	<u>1.1%</u>	<u>22,347</u>	<u>22,829</u>	<u>23,320</u>	<u>23,824</u>

General Fund Budget - Detail

Fund Balance Percentage													
18.12%24.68%10.75%17.89%12.47%9.95%9.62%10.37%11.32%													
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
	<u>Contractual Expenses</u>												
6210	Professional Services												
J	HR Services	8,288	10,701	13,500	15,809	15,809	Variable	-	0.0%	16,125	16,448	16,777	17,113
	Executive Director Search						Variable		0.0%	-	-	-	-
J	Wellness Committee/Services	1,331	414	2,000	2,000	2,000	Variable	-	0.0%	2,000	2,000	2,000	2,000
	Other Professional Services						Variable		0.0%		-	-	-
	Director Search	-		-	-	-	Variable	-	0.0%	-	-	-	-
J	Applicant Testing (skills, Criticall)	3,495	3,195	3,708	3,520	4,529	Variable	1,009	28.7%	4,529	4,529	4,529	4,529
	Psychological Evaluations	11,300	2,200	3,399	3,300	3,300	Variable		0.0%				
	Check-up from Neck Up				7,440	7,440	Variable						
J	Drug Screenings	491	408	469	469	469	Variable	-	0.0%	478	488	498	508
J	Employment Backgrounds	12,634	2,385	7,800	6,000	6,000	Variable	-	0.0%	6,120	6,242	6,367	6,494
T	Technical Consulting - DCC	3,113		12,000	12,000	12,000	Variable	-	0.0%	12,000	12,000	12,000	12,000
T	Operations Consultant (one time)	-		-	-	-	Variable	-	0.0%	-	-	-	-
J	Miscellaneous (website, other)	-	2,604		1,000	1,000	Variable	-	0.0%	1,000	1,020	1,040	1,061
	Personnel Tracking (Guardian Tracking)	2,256	2,922	3,000			Variable						
C	Scheduling	1,980	4,752	4,895			Variable						
	CJIIN (2019 final year)	2,113	-	-	-	-	Fixed	-	0.0%	-	-	-	-
C	Emergency Medical Direction (EMD)	4,200	4,200	4,200	4,200	4,200	Fixed	-	0.0%	4,200	4,200	4,200	4,200
	Professional Services Total	51,202	33,781	54,971	55,738	56,747		1,009	1.8%	46,452	46,927	47,411	47,905
6211	Legal Services												
T	Civil	3,354	15,940	20,000	20,000	20,000	Variable	-	0.0%	20,400	20,808	21,224	21,648
T	Labor	7,106	2,385	7,200	7,200	3,500	Variable	(3,700)	-51.4%	4,000	7,500	4,000	7,500
	Total Legal Services	10,460	18,325	27,200	27,200	23,500		(3,700)	-13.6%	24,400	28,308	25,224	29,148
6214	Fiscal Agency Expenses												
6214	Fiscal Agent (Proposed new contract for 2022)	69,984	71,448	73,590	72,276	124,785	Variable	52,509	72.7%	127,281	129,827	132,424	135,072
	ERP Software implementation	-	-	-	-	12,000	Variable	12,000	0.0%	6,000	-	-	-
6214	Total Fiscal Agency Expenses	69,984	71,448	73,590	72,276	136,785		64,509	89.3%	133,281	129,827	132,424	135,072
L													
6218	Bank Charges	284	123	350	350	350	Variable	-	0.0%	357	364	371	378
L													
6221	Independent Audit Fees	11,500	11,800	12,500	12,100	12,500	Variable	400	3.3%	12,875	13,261	13,659	14,069
T					Page 4								

General Fund Budget - Detail

Fund Balance Percentage		18.12%	24.68%	10.75%	17.89%	12.47%				9.95%	9.62%	10.37%	11.32%
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
6234	Use of personal auto												
T	Executive Director	-		-	-	-	Variable	-	0.0%	-	-	-	-
J	Other personnel	1,536	329	2,000	1,500	2,000	Variable	500	33.3%	2,040	2,081	2,123	2,165
	Total use of personal auto	1,536	329	2,000	1,500	2,000		500	33.3%	2,040	2,081	2,123	2,165
6252	Print Information (pub ed, employment material, handouts)	3,385	-	2,120	3,000	2,120	Variable	(880)	-29.3%	2,162	2,205	2,249	2,294
J													
6255	Advertising	10	-	100	100	100	Variable	-	0.0%	102	104	106	108
J													
6261	Insurance												
J	General Liability	21,576	22,278	21,887	23,128	23,470	Fixed	342	1.5%	23,939	24,418	24,906	25,404
J	Property	8,373	9,000	8,902	9,764	9,908	Fixed	144	1.5%	10,106	10,308	10,514	10,724
J	Faithful Performance (Bonds)	1,007	957	957	920	934	Fixed	14	1.5%	953	972	991	1,011
J	Commercial Auto	75	75	76	78	80	Fixed	3	3.2%	82	84	86	88
J	Open Meeting Law			-	-	-		-	0.0%	-	-	-	-
	Insurance Total	31,031	32,310	31,822	33,890	34,392		503	1.5%	35,080	35,782	36,497	37,227
6276	Telephone												
C	Frontier (Local Service including Circuit/Fiber, Tele-relay, etc)	36,880	36,942	38,110	37,920	39,058	Fixed	1,138	3.0%	39,839	40,636	41,449	42,278
C	AT&T (Long Distance)	-	-		-		Variable	-	0.0%	-	-	-	-
C	Qwest/CenturyLink(Federal & Local Access/Usage Charges)				-			-	0.0%	-	-	-	-
C	Sprint/Nextel (Air Cards)				-			-	0.0%	-	-	-	-
C	Cellular Service	3,577	3,510	4,000	3,252	3,350	Fixed	98	3.0%	3,417	3,485	3,555	3,626
C	Other	-	-	-	-	-	Variable	-	0.0%	-	-	-	-
	Telephone Total	40,457	40,452	42,110	41,172	42,407		1,235	3.0%	43,256	44,121	45,004	45,904
6277	Postage	774	39	450	450	450	Variable	-	0.0%	450	450	450	450
J													
6276	Language Line (pd by State 911 Program)			-	-	-				-	-	-	-

General Fund Budget - Detail

Fund Balance Percentage													
18.12%24.68%10.75%17.89%12.47%9.95%9.62%10.37%11.32%													
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
6280	Other Contractual												
C	Personnel Tracking (Guardian Tracking)				2,922	3,000	Fixed	78	2.7%	-	-	-	-
C	Scheduling				4,752	4,847	Fixed	95	2.0%	4,944	5,043	5,144	5,247
J	Miscellaneous (website, other)	-	605	1,000									
T	CAD Interface (Imagetrend)	12,520	12,520	13,000	13,000	13,000	Fixed	-	0.0%	13,260	13,525	13,796	14,072
	Citizen Survey				-			-	0.0%	-	-	-	-
C	MN CJIS Fees (included in LOGIS fees)							-	0.0%	-	-	-	-
	Mass Telephone Notification System - Annual Fees							-	0.0%	-	-	-	-
C	MTNS Annual Fees	45,900	45,900	49,164	47,048	48,918	Fixed	1,871	4.0%	49,896	50,894	51,912	52,950
C	MTNS CAD Package				-			-	0.0%	-	-	-	-
C	9-1-1 Database Updates	-	-	600	600	600	Fixed	-	0.0%	600	600	600	600
	Total Other Contractual	58,420	59,025	63,764	68,322	70,365		2,044	3.0%	68,700	70,062	71,452	72,869
6282	Contract Equipment Maintenance												
C, T	Logging	16,725	16,725	30,250	30,202	26,452	Fixed	(3,750)	-12.4%	26,452	26,981	27,521	28,071
C, T	Radio Consoles (Motorola)	60,559	62,376	72,818	72,818	76,460	Fixed	3,642	5.0%	78,753	81,116	83,550	85,221
C	Workstation Furniture			-	-	-	Fixed	-	0.0%	-	-	-	-
							Fixed	-	0.0%	-	-	-	-
							Fixed	-	0.0%	-	-	-	-
T	Phone Software Support (IES) - System upgrade 2015	92,852	89,613	100,000	101,825	107,300	Fixed	5,475	5.4%	109,446	111,635	113,868	116,145
	Install grounding kits				-		Fixed		0.0%	-	-	-	-
T, C	Text-to-911 - Annual Maintenance	-		-	-	-	Fixed	-	0.0%	-	-	-	-
T, C	Emergency Fire Dispatching - Annual Maintenance	-		22,000	22,000	22,000	Fixed	-	0.0%	22,440	22,889	23,347	23,814
	Redundant Fiber Links (moved from 6283)	19,383	11,076	11,076	11,076	11,076	Fixed	-	0.0%	11,076	11,076	11,076	11,076
C	Other	-	-	1,000	-	-	Variable	-	0.0%	-	-	-	-
	Total Contract Equipment Repair	189,519	179,790	237,144	237,921	243,288		5,367	2.3%	248,167	253,697	259,362	264,327
6283	Facility Mgmt Payments to County												
T	Facility/Operating	216,216	216,216	224,475	224,475	226,000	Fixed	1,525	0.7%	230,520	235,130	239,833	244,630
	Prior Year Adjustments for Actual vs Estimated.						Fixed	-	0.0%		-	-	-
	2012						Fixed	-	0.0%		-	-	-
	2013						Fixed	-	0.0%		-	-	-
	2014						Fixed	-	0.0%		-	-	-
	2015						Fixed	-	0.0%		-	-	-
	2016						Fixed	-	0.0%				

General Fund Budget - Detail

Fund Balance Percentage		18.12%	24.68%	10.75%	17.89%	12.47%				9.95%	9.62%	10.37%	11.32%
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
	2017						Fixed	-	0.0%				
	2018	(11,175)					Fixed	-	0.0%				
	2019				30,505		Fixed	(30,505)	-100.0%				
	2020				9,122		Fixed	(9,122)	-100.0%				
	Future Reconciliation Credits						Fixed	-	0.0%	-	-	-	-
T	Repair and Maintenance Rent	169,025	172,902	177,050	175,979	178,253	Fixed	2,274	1.3%	181,818	185,454	189,163	192,946
	Total Facility Mgmt Payments to County	374,066	389,118	401,525	440,081	404,253		(35,828)	-8.1%	412,338	420,584	428,996	437,576

General Fund Budget - Detail

Fund Balance Percentage													
18.12%24.68%10.75%17.89%12.47%9.95%9.62%10.37%11.32%													
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
6288	LOGIS												
	LOGIS Public Safety Application		1,800	-	-	-		-		-	-	-	-
T	Application Support - CAD	850,692	874,308	904,915	901,905	937,910	Fixed	36,005	4.0%	956,668	975,801	995,317	1,015,223
T	Application Support - Payroll	13,272	14,040	14,528	14,450	14,990	Fixed	540	3.7%	15,290	15,596	15,908	16,226
T	Application Support - Internet	12,348	14,496	-	15,965	16,444	Fixed	479	3.0%	16,773	17,108	17,450	17,799
T	Application Support - AVL				-		Fixed		0.0%	-	-	-	-
T	Application Support - EMD	13,889		15,000	14,369	14,600	Fixed	231	1.6%	14,892	15,190	15,494	15,804
T	Application Support - JDE Financial	1,236	1,236	1,279	1,270	1,320	Fixed	50	3.9%	1,346	1,373	1,400	1,428
							Fixed						
T	Insight Licensing (payroll reporting need)	648	1,056	1,095	1,110	1,165	Fixed	55	5.0%	1,188	1,212	1,236	1,261
T	CAD System Development	26,945	27,600	27,000	27,600	28,200	Fixed	600	2.2%	28,764	29,339	29,926	30,525
T	Payroll System Development	2,611	2,650	2,800	2,650	2,700	Fixed	50	1.9%	2,754	2,809	2,865	2,922
	R&D System Development		1,750		1,750	1,800	Fixed	50	2.9%				
							Fixed						
	Fiber State WAN	-	2,208	3,500	3,500	3,800	Fixed	300	8.6%	3,876	3,954	4,033	4,114
	Managed Services (Backups, AD and Ex Server, Wireless Controller)	-	9,955	9,901	9,901	13,850	Fixed	3,949	39.9%	14,127	14,410	14,698	14,992
	Network Services (Security, Network Wellness, Consult)	-	7,521	25,000	25,000	21,000	Fixed	(4,000)	-16.0%	21,420	21,848	22,285	22,731
	Managed Hardware	-	-	160			Fixed	-	0.0%	-	-	-	-
	Managed Software (Adobe, MS, Laserfiche, Security)	-	7,345	22,377	22,377	27,878	Fixed	5,501	24.6%	28,436	29,005	29,585	30,177
	SSL	-		1,545	1,545		Fixed	(1,545)	-100.0%	-	-	-	-
T	Network Wellness (1 yearly charge)	3,082					Fixed	-	0.0%	-	-	-	-
T	Managed Services Backup	4,500		-		-	Fixed	-	0.0%	-	-	-	-
T	Managed Services Servers			-		-	Fixed	-	0.0%	-	-	-	-
T	Fiber Network Redundant Link						Fixed	-	0.0%	-	-	-	-
D	Cisco Firewall Support						Fixed	-	0.0%	-	-	-	-
T	Phone/T1 Access Charges						Fixed	-	0.0%				
T	Administrative Services	196		-		-	Fixed	-	0.0%	-	-	-	-
T	Network Services	8,460		-		-	Fixed	-	0.0%	-	-	-	-
T	State Bandwidth at WSC (OET Charges)	2,842		-		-	Fixed	-	0.0%	-	-	-	-
T	Domain Name Renewals			-		-	Fixed	-	0.0%	-	-	-	-
T	Security Services	439		-		-	Fixed	-	0.0%	-	-	-	-
T	Active Directory	1,452		-		-	Fixed	-	0.0%	-	-	-	-
T	Microsoft Licensing	5,714		-		-	Fixed	-	0.0%	-	-	-	-
D	Video Conferencing (OET pass through)				-		Fixed	-	0.0%	-	-	-	-
D	Public Safety Application Suite				-		Fixed		0.0%	-	-	-	-
					Page 8		Fixed		0.0%				

General Fund Budget - Detail

Fund Balance Percentage		18.12%	24.68%	10.75%	17.89%	12.47%				9.95%	9.62%	10.37%	11.32%
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
T	Other	1,978	90	2,973	2,973		Fixed	(2,973)	-100.0%	-	-	-	-
D	Web Hosting				-			-	0.0%	-	-	-	-
	LOGIS Total	950,303	966,055	1,032,073	1,046,365	1,085,657		39,292	3.8%	1,105,534	1,127,645	1,150,197	1,173,202

General Fund Budget - Detail

Fund Balance Percentage		18.12%	24.68%	10.75%	17.89%	12.47%				9.95%	9.62%	10.37%	11.32%
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
6289	Radio Fees												
C	800 MHz network access fees (County Fees)												
C	23 Consoles @ \$400												
C	8 subscribers @ \$400												
C	State Subscriber Fees	17,681	17,681	24,874	32,354	32,354	Fixed	-	0.0%	33,001	33,661	34,334	35,021
C	County Contractual Services	-	3,870	10,300	10,000	10,000	Fixed	-	0.0%	10,200	10,404	10,612	10,824
C	County Subscriber Fees	6,999	6,999	7,524	7,280	7,280	Fixed	-	0.0%	7,426	7,575	7,727	7,882
C	Motorola Support	11,950	11,950	12,308	-	-	Fixed	-	0.0%	-	-	-	-
C	Outdoor Warning Siren Support (Dakota County)				-		Fixed	-	0.0%	-	-	-	-
C	Fire Alerting Support (Dakota County)						Fixed		0.0%		-	-	-
	Other						Fixed		0.0%		-	-	-
C	Video Conferencing Hardware Support (Conference/Training Rooms)	-	-	500	-	-	Fixed	-	0.0%	-	-	-	-
	Radio Fees Total	36,630	40,500	55,506	49,634	49,634		-	0.0%	50,627	51,640	52,673	53,727
			-										
6290	Rental Equipment												
J	Large Copier/Printer/Fax/Scanners in Dispatch/Admin	3,141	3,403	3,299	4,340	4,339	Variable	(1)	0.0%	3,141	3,235	3,300	3,366
C	Copier/printer for dispatch floor - REMOVE LINE				-			-	0.0%		-	-	-
J	Postage machine	287	260	309	228	228	Variable	-	0.0%	233	238	243	248
J	Maint for Large Copier/Printer/Fax/Scanners in Dispatch/Admin	1,017	587	945	600	600	Variable	-	0.0%	650	670	690	710
	Rental Equipment Total	4,445	4,250	4,553	5,168	5,167		(1)	0.0%	4,024	4,143	4,233	4,324
6291	Lease payments to Dakota County												
T	Base Facility Lease	725,100	725,100	725,100	725,100	483,400	Fixed	(241,700)	-33.3%	-	-	-	-
	Less: Rent to Dakota County	(9,600)	(9,600)	(9,600)	(9,600)	(6,400)	Fixed	3,200	-33.3%	-	-	-	-
6291	Lease payments to Dakota County	715,500	715,500	715,500	715,500	477,000		(238,500)	-33.3%	-	-	-	-
T													
6308	Tuition Reimbursements			-	-	-		-	0.0%	-	-	-	-
D													

General Fund Budget - Detail

Fund Balance Percentage		18.12%	24.68%	10.75%	17.89%	12.47%				9.95%	9.62%	10.37%	11.32%
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
6311	Training & Conferences												
	Conferences												
C	APCO - National conference	2,437		-	-	4,000	Variable	4,000	0.0%	4,080	4,162	4,245	4,330
C	NENA - National conference	2,047		-	-	2,000	Variable	2,000	0.0%	2,040	2,081	2,123	2,165
C	EMD/EFD National conference (Navigator)	55	616	4,000	4,000	4,000	Variable		0.0%	4,080	4,162	4,245	4,330
C	CAD National conference	3,988		-	-	2,000	Variable	2,000	0.0%	2,040	2,081	2,123	2,165
C	Administrative (IPMA-HR)			-	-	2,000	Variable		0.0%	2,040	2,081	2,123	2,165
C	Local conferences (APCO/BCA/NENA/Police Chiefs/Wellness)	1,285	840	1,900	1,900	1,900	Variable	-	0.0%	1,938	1,977	2,017	2,057
	Training						Variable				-	-	-
C	EMD	8,115	4,955	6,690	3,226	1,792	Variable	(1,434)	-44.5%	1,828	1,865	1,902	1,940
C	Other training events	6,540	5,187	2,500	2,500	2,500	Variable	-	0.0%	2,550	2,601	2,653	2,706
C	Administrative training	1,226	295	1,000	1,000	1,000	Variable	-	0.0%	1,020	1,040	1,061	1,082
C	EFD	13,600	28,495	6,690	4,162	1,133	Variable	(3,029)	-72.8%	6,000	6,000	6,180	6,365
C	IT training	-	-	1,000	1,000	1,400	Variable	400	40.0%	3,400	3,468	3,537	3,608
				-	-	-		-	0.0%	-	-	-	-
	Total Training and Conferences	39,293	40,388	23,780	17,788	23,725		5,937	33.4%	31,016	31,518	32,209	32,913
6312	Business Meetings & Expenses	141	129	550	550	550	Variable	-	0.0%	350	350	350	350
J													

General Fund Budget - Detail

Fund Balance Percentage		18.12%	24.68%	10.75%	17.89%	12.47%			9.95%	9.62%	10.37%	11.32%	
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)		2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
6313	Dues												
J	APCO		339	350	345	355	Variable	10	3.0%	362	369	376	384
J	NENA	142	142	283	275	283	Variable	8	3.0%	289	295	301	307
C	IACP				-	-	Variable		0.0%	-	-	-	-
C	Reference Materials for Dispatch				-	-	Variable	-	0.0%	-	-	-	-
J	Misc. Dues & Memberships	1,636	1,607	1,596	1,549	1,595	Variable	46	3.0%	1,627	1,660	1,693	1,727
	Dues and Subscriptions Total	1,778	2,088	2,229	2,169	2,234		65	3.0%	2,278	2,324	2,370	2,418
6310	Miscellaneous												
F	Debt reporting/Arbitrage Calculations			-	-	-				-	-	-	-
	Refund to Members									-	-	-	-
6310	Miscellaneous			-	-	-		-	0.0%	-	-	-	-
6310	Total Miscellaneous	-	-	-	-	-		-		-	-	-	-
	TOTAL CONTRACTUAL/OTHER	2,590,717	2,605,450	2,783,837	2,831,273	2,673,224		(158,049)	-5.6%	\$ 2,223,489	\$ 2,265,393	\$ 2,307,360	\$ 2,356,427
	Budget Summary												
	Total Personnel Services	6,437,062	6,529,557	7,210,608	7,112,033	7,420,328		308,295	4.3%	\$ 7,922,945	\$ 8,121,019	\$ 8,324,044	\$ 8,532,145
	Total Commodities	18,278	18,372	21,694	21,694	21,937		243	1.1%	\$ 22,347	\$ 22,829	\$ 23,320	\$ 23,824
	Total Contractual	2,590,717	2,605,450	2,783,837	2,831,273	2,673,224		(158,049)	-5.6%	\$ 2,223,489	\$ 2,265,393	\$ 2,307,360	\$ 2,356,427
	TOTAL OPERATING EXPENSES	9,046,057	9,153,379	10,016,139	9,965,000	10,115,489		150,488	1.5%	\$ 10,168,781	\$ 10,409,240	\$ 10,654,724	\$ 10,912,396

TOTAL EXPENSES	9,046,057	9,153,379	10,016,139	9,965,000	10,115,489		150,446	1.5%	10,168,781	10,409,240	10,654,724	10,912,396
DIFFERENCE FROM FINANCIAL REPORT												
DIFFERENCE FROM GENERAL FUND SUMMARY	-	-	-	-	-				-	-	-	-
FUND BALANCE FROM GENERAL FUND SUMMARY	1,639,373	2,259,047	1,076,496	1,782,619	1,261,855				1,012,135	1,001,123	1,104,818	1,235,142
PERCENTAGE	18.1%	24.7%	10.7%	17.9%	12.5%				10.0%	9.6%	10.4%	11.3%
AMOUNT OVER/(UNDER) THE 8.3% PREFERRED BALANCE	885,535	1,496,265	241,818	952,202	418,897				164,737	133,686	216,924	325,775
				-	-				-	-	-	-
AMOUNT OVER/(UNDER) THE 14.0% PREFERRED BALANCE	372,925	977,574	(325,763)	387,519	(154,314)				(411,494)	(456,171)	(386,844)	(292,594)
INCREASE/(DECREASE) IN EXPENDITURES FROM PY	98,876	107,322	970,082	918,943	150,488				53,293	240,459	245,484	257,672
	1.11%	1.19%	10.72%	10.65%	1.51%				0.53%	2.36%	2.36%	2.42%

General Fund Budget - Detail

Fund Balance Percentage		18.12%	24.68%	10.75%	17.89%	12.47%	9.95% 9.62% 10.37% 11.32%					
Object Codes		2019 Actual	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	Fixed VS Variable	2021 Estimate vs. 2022 Proposed Increase/ (Decrease)	2023 Estimate	2024 Estimate	2025 Estimate	2026 Estimate
						2022			2023	2024	2025	2026
				Variable		7,704,293			8,200,879	8,401,509	8,606,343	8,823,364
				Fixed cost		2,411,196			1,967,902	2,007,731	2,048,381	2,089,032
						10,115,489			10,168,781	10,409,240	10,654,724	10,912,396
						-			-	-	-	-
				Total Fixed Costs		2,411,196			1,967,902	2,007,731	2,048,381	2,089,032
				Fixed costs paid by E911 Fees		581,696	Hard coded		581,696	581,696	581,696	581,696
				Fixed costs paid by MTNS - Flint Hills		18,000			18,000	18,000	18,000	18,000
				Fixed costs to be funded		1,811,500			1,368,206	1,408,035	1,448,685	1,489,336
				Fixed costs to be funded	19.0%	1,811,500			1,368,206	1,408,035	1,448,685	1,489,336
				Variable costs to be funded	81.0%	7,704,293			8,200,879	8,401,509	8,606,343	8,823,364
						9,515,793			9,569,085	9,809,544	10,055,028	10,312,700

City Council Meeting: June 7, 2022

AGENDA ITEM: Donation Acceptance– Police and Fire Equipment Fund	AGENDA SECTION: Consent
PREPARED BY: Mikael Dahlstrom, Chief of Police	AGENDA NO. 6.i.
ATTACHMENTS: Resolution	APPROVED BY: LJM
RECOMMENDED ACTION: Motion to approve the receipt and expenditure of \$1250 in donations to the police and fire department to be utilized for officer wellness	

BACKGROUND

The Police Equipment Fund has been set up for the purpose of receiving donations that are designated for the Police Department. Expenditures from this account are only made after approval is received from the City Council.

On March 18, Iron Heart Pro Wrestling hosted a live professional wrestling fundraiser at the Rosemount Community Center. The organization reached out to the police and fire departments and offered to graciously donate proceeds from the event to officer wellness. The Iron Heart Pro Wrestling organization is led by Rosemount resident Dr. James Young, and Dr. Young recently dropped off a check for \$1,250 to be split amongst the police and fire departments.

RECOMMENDATION

Staff recommends Council approve the receipt and expenditure of the \$1250 received for officer wellness in the police and fire departments.

**CITY OF ROSEMOUNT
DAKOTA COUNTY, MINNESOTA**

RESOLUTION 2022 - 65

A RESOLUTION ACCEPTING A DONATION TO THE CITY

WHEREAS, the City of Rosemount is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens and is specifically authorized to accept gifts.

WHEREAS, the following persons and entities have offered to contribute the cash amounts set forth below to the city:

<u>Name of Donor</u>	<u>Amount</u>
Iron Heart Pro Wrestling	\$1,250

WHEREAS, all such donations have been contributed to the city for the benefit of its citizens, as allowed by law; and

WHEREAS, the City Council finds that it is appropriate to accept the donations offered.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROSEMOUNT, MINNESOTA AS FOLLOWS:

1. The donations described above are accepted and shall be used to establish and/or operate services either alone or in cooperation with others, as allowed by law.
2. The city clerk is hereby directed to issue receipts to each donor acknowledging the city's receipt of the donor's donation.

ADOPTED this 21st day of June, 2022, by the City Council of the City of Rosemount.

William H. Droste, Mayor

ATTEST:

Erin Fasbender, City Clerk

City Council Regular Meeting: June 7, 2022

AGENDA ITEM: Temporary Easement for Sidewalk at Shannon Park	AGENDA SECTION: Consent
PREPARED BY: Dan Schultz, Parks & Recreation Director	AGENDA NO. 6.j.
ATTACHMENTS: Site Plan and Easement	APPROVED BY: LJM
RECOMMENDED ACTION: Motion to approve the easement for the sidewalk at Shannon Park Elementary	

BACKGROUND

As part of the City's batting cage project at Shannon Park, we plan to install a sidewalk from an existing trail to the new batting cage. The batting cage will be on City property, but the new sidewalk will be on ISD 196 property. The School District has asked the City to have a temporary easement for the construction of the new sidewalk.

Staff also expects that once construction is complete, we will return to the City Council with a permanent easement for the sidewalk. Included in the packet for review is the site plan for the project and the proposed temporary easement.

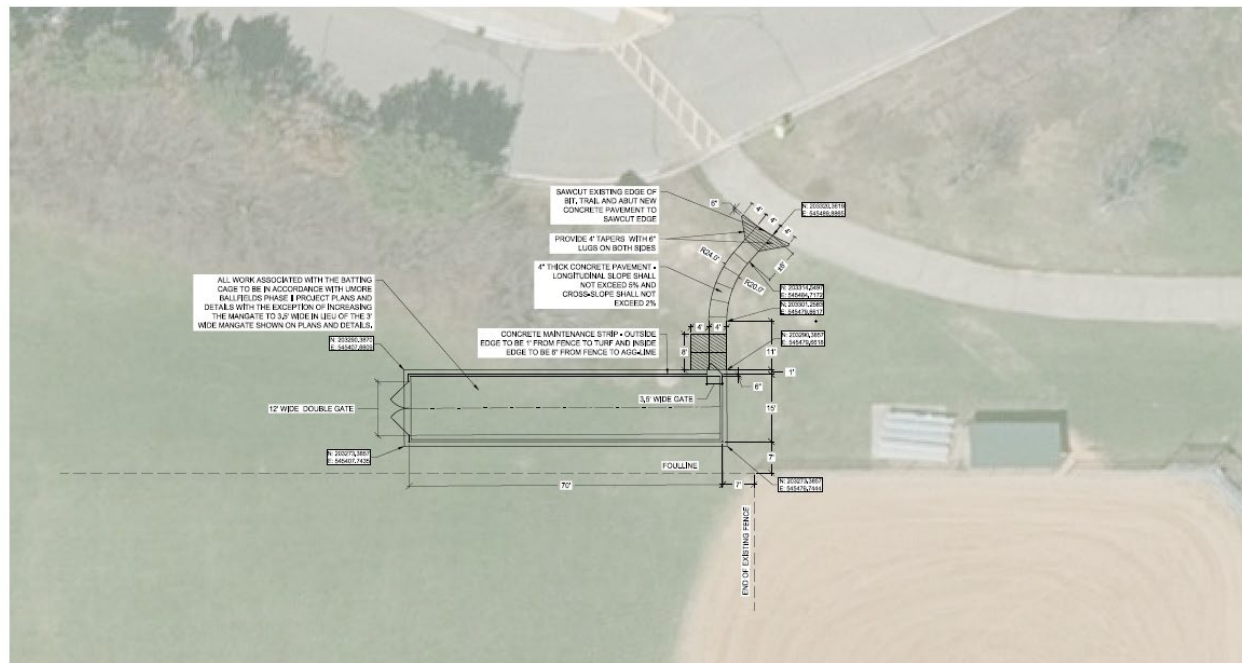
RECOMMENDATION

Staff recommends that the City Council approve the signing of the temporary easement for a sidewalk at Shannon Park Elementary.

Site Plan

NOTE:

- | |
|---|
| <p>NOTE:</p> <ol style="list-style-type: none"> 1. CITY TO REMOVE OR TRIM ALL TREES. 2. CITY TO LOCATE IRRIGATION LINES AND HEADS PRIOR TO STAKING. 3. CORNERS OF CONCRETE MAINTENANCE AND CONCRETE WALK TO BE STAKED FOR REVIEW AND APPROVAL PRIOR TO PERFORMING ANY WORK. 4. HATCHED AREAS OF CONCRETE WALK SHALL NOT EXCEED 2% IN ANY DIRECTION |
|---|



TEMPORARY CONSTRUCTION EASEMENT

THIS INSTRUMENT is made by Independent School District No. 196, a Minnesota corporation (“Grantor”), in favor of the City of Rosemount, a Minnesota municipal corporation (the “City”).

Recitals

WHEREAS, Grantor is the fee owner of the following described property in Dakota County, Minnesota (the “Property”):

Lot 1, Block 1, Shannon Park School Addition, as is on file and of record in the Office of the County Recorder, Dakota County, Minnesota; and

WHEREAS, Grantor desires to grant to the City a temporary easement, according to the terms and conditions contained herein.

Terms of Temporary Easement

- I. Grant of Easement. For good and valuable consideration, receipt of which is acknowledged by Grantor, Grant grants and conveys to the City a non-exclusive temporary easement for construction purposes over, under, and across that part of Lot 1, Block 1, Shannon Park School Addition, according to the plat of record, Dakota County, Minnesota, legally described as follows (“Easement Area”).

Said temporary easement lies 10.00 feet on either side of the following described centerline:

Beginning at the southeast corner of said Lot 1; thence South 89 degrees 57 minutes 51 seconds West, assumed bearing along the south line thereof, a distance of 137.67 feet to the point of beginning of the centerline to be described; thence North 00 degrees 00 minutes 00 seconds East, a distance of 12.72 feet; thence northeasterly, 15.99 feet along a tangential curve concave to the southeast having a radius of 22.00

feet and a central angle of 41 degrees 38 minutes 58 seconds; thence North 41 degrees 38 minutes 58 seconds East, tangent to the last described curve, a distance of 8.88 feet and said centerline there terminating.

The sidelines of said easement shall be prolonged or shortened to terminate on the south line of said Lot 1.

A sketch of the Easement Area is attached as Exhibit A.

- II. Scope of Easement. The above-described non-exclusive easement shall facilitate the installation of a public sidewalk on the Property. The easement granted herein is limited to the right of the City, its contractors, agents, employees, successors and assigns: to enter upon the described Easement Area at all reasonable times for the purposes of construction, grading, sloping, and restoration purposes, and all purposes ancillary thereto; to remove trees, shrubs or other vegetation in the Easement Area; to deposit or remove grasses and earthen materials from the Easement Area and re-grade the surface of the land; to alter or remove existing improvements within the Easement Area; and to replace said grasses and earthen materials with like kind materials; and to move, store, and remove equipment and supplies within the Easement Area as necessary and incident to the safe construction of the public sidewalk.
- III. Warranty of Title. The Grantor warrants that it is the owner of the Property and has the right, title and capacity to convey to the City the easement herein.
- IV. Construction Standards. City shall construct all improvements contemplated herein in a workmanlike manner. All work, including the sidewalk, shall be constructed in conformity with industry standards for same or similar improvements. All construction shall be the responsibility of the City at City's expense. City shall coordinate with Grantor's facilities department on all construction work. All work will be coordinated with Grantor to the fullest extent practical to minimize disruptions to school activities. City shall give Grantor notice before its employees or agents enter upon the Property for any purpose described herein.

City's use and/or work relating to the Easement Area shall not disrupt Grantor's present use of the Property as a school, including its parking lot and other facilities. City shall ensure that any work performed or any contractor performing hereunder shall be covered by the type and amount of insurance typically carried in the industry for same or similar work. When it would otherwise do so for same or similar work on its own property, City shall require any contractor performing work hereunder to provide performance and payment bonds guaranteeing faithful performance of the work and payment of materials and labor suppliers. City shall promptly pay all bills associated with the work and shall ensure that no payments to materials or labor suppliers will be made without the release of mechanic's liens and payments bond rights, if applicable.

- V. Restoration of Property. Whenever the City shall engage in construction in the Easement Area, the City shall restore the Easement Area to a condition equal to or better than the condition that existed prior to such construction.
- VI. Liability. City shall be solely responsible and liable for any and all claims or causes of action alleging failure to pay any contractors performing work hereunder, or that arise from its own negligence, recklessness and/or intentional misconduct or that of its contractors with respect to any work performed or improvements made hereunder. To the extent permitted by law, City shall hold harmless and reimburse Grantor for any and all costs Grantor incurs by reason of any such claims or causes of action. Nothing in this paragraph shall be deemed a waiver of the City's immunity under Minnesota States, Chapter 466 or other authority.
- VII. Ownership. The sidewalk and any improvements constructed under the scope of this easement shall be the property of the Grantor upon which the improvements (or portions of the improvements) lie.
- VIII. Binding Effect. The terms and conditions of this instrument shall run with the land and be binding on the Grantor, its successors and assigns.
- IX. Term. The easement granted herein shall expire three (3) months after construction begins with a termination date not to exceed November 30, 2022.

(The remainder of this page left blank intentionally.)

SIGNATURE PAGE FOR INDEPENDENT SCHOOL DISTRICT NO. 196

Dated this _____ day of _____, 2022.

STATE DEED TAX DUE HEREON: NONE

GRANTOR:

Independent School District No. 196

By: _____
Its Superintendent

STATE OF MINNESOTA }
COUNTY OF DAKOTA ss.

The foregoing instrument was acknowledged before me this _____ day of _____, 2022, by Mary Kreger, the Superintendent of Independent School District No. 196, a public corporation under the laws of the State of Minnesota, Grantor.

Notary Public

SIGNATURE PAGE FOR CITY OF ROSEMOUNT

Dated this _____ day of _____, 2022.

STATE DEED TAX DUE HEREON: NONE

City of Rosemount

By: _____

Its _____

By: _____

Its: _____

STATE OF MINNESOTA }
COUNTY OF DAKOTA ss.

The foregoing instrument was acknowledged before me this ____ day of _____,
2022, by _____ and _____ the
_____ and _____, respectively of City of Rosemount a
municipal corporation under the laws of the State of Minnesota.

THIS INSTRUMENT DRAFTED BY:

Independent School District No. 196

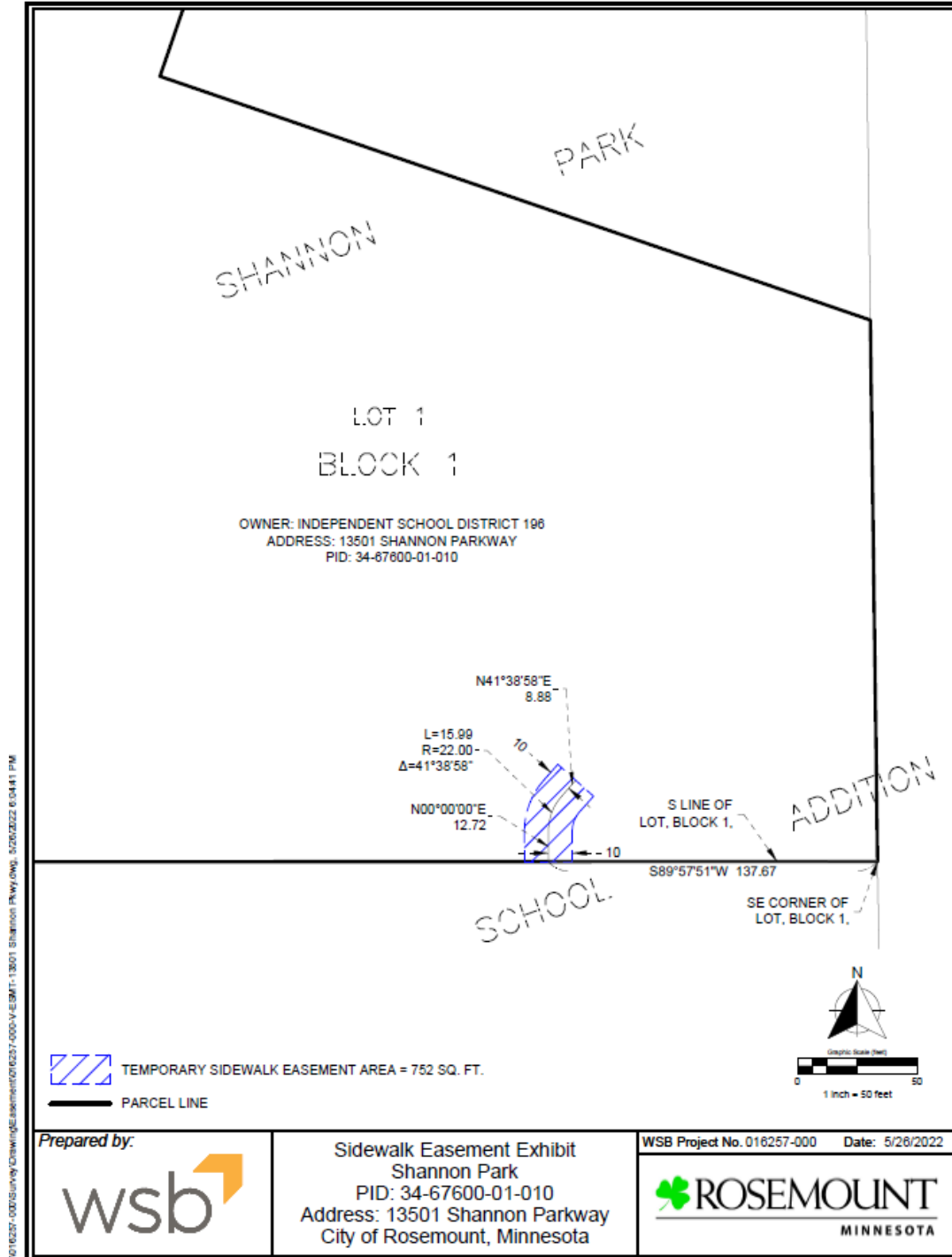
3455 153rd Street West

Rosemount, Minnesota 55068-4946

(651) 423-7844

Exhibit A

Sketch of Easement Area



City Council Meeting: June 7, 2022

AGENDA ITEM: Approve Plans & Specifications and Authorize Advertisement for Bids for the Construction of Driver Avenue & Trunk Sanitary Sewer	AGENDA SECTION: New Business
PREPARED BY: Nick Egger, PE Public Works Director	AGENDA NO. 9.a.
ATTACHMENTS: Resolution, Location Map	APPROVED BY: LJM
RECOMMENDED ACTIONS: Adopt a Resolution Approving the Scope, Plans and Specifications and Authorizing the Advertisement for Bids for Driver Avenue & Trunk Sanitary Sewer – City Project 2022-15	

BACKGROUND

Staff is seeking authorization from the City Council to move forward with posting an advertisement soliciting bids for the construction of Driver Avenue and a trunk sanitary sewer line beneath Driver Avenue.

With Scannell Properties moving forward soon with site development work for the location of a FedEx distribution hub at the former Rich Valley Golf Course site, it is necessary to provide for traffic access to and from the facility. Driver Avenue will be a new north-south collector road constructed between 140th Street and County State Aid Highway 42 (CSAH 42) along the eastern side of the property. Additionally, in conjunction with the work to create this new roadway, a trunk sanitary sewer will be extended beneath the alignment of Driver Avenue connecting to the Metropolitan Council's sanitary lift station on the north side of 140th Street opposite the Scannell property. This sewer line will not only provide for wastewater collection and conveyance service to the development site, but it will also enable development on adjacent property and eventually for property on the south side of CSAH 42. Both the roadway and the trunk sewer line are contemplated by the City's comprehensive plan.

Council may recall that initially the developer's engineers had produced the draft design and layout of Driver Avenue, while the City had begun work even earlier developing a design for the trunk sewer, and that in discussions with the developer both parties concluded that for efficiency and economy of scale benefits, construction of the trunk sanitary sewer and Driver Avenue roadway improvements were best coordinated under a single project design and performed under a single construction contract, with the City taking the lead. Over the last month, Bolton & Menk has carried forward the final design process on behalf of the City, culminating in the preparation of final plans, specifications, and the assembly of the bid package.

DISCUSSION

Cost and Funding

All told, the project has an estimated cost of \$6.51 Million, with most of the expenses being funded by Scannell through a forthcoming subdivision agreement, and eventually by the owner of the land east of the project at such time that land develops.

Tables indicating cost categories and anticipated funding breakdown are shown below:

<i>Cost Category</i>	<i>Estimated Total</i>
Street/Surface	\$1,912,971.00
Sanitary Sewer	\$2,304,086.00
Water	\$1,552,261.00
Storm Sewer	\$741,122.00
Totals	\$6,510,440.00

<i>Projected Front-End Funding Summary*</i>	<i>Estimated Total</i>
Developer Cost Share & Trunk Fees – Forthcoming Subdivision Agreement with Scannell	\$3,949,528.00
City Utility Core Funds	\$1,282,976.00
City ARPA Funds (trunk sanitary sewer upsizing increment only)	\$1,277,936.00
Totals	\$6,510,440.00

**Final outcomes will be entirely based on the construction contract bid prices and actual final construction quantities at the end of the project.*

It is important to note that capital cost contributions towards the construction of Driver Avenue and related utilities, as well as City development trunk area charges will also be applied to adjacent vacant land, but collected at the time of its development. The amount currently estimated for capital cost-share of this project is \$2,332,835. The trunk area charge amounts will depend on land area platted in the future as well as trunk area rates in place at that time.

SCHEDULE

Should the Council authorize staff to seek bids for the project at this time, bids would be received in early to mid-July, and construction is anticipated to begin in August. The initial phase of work would include the construction of the trunk sanitary sewer and other underground municipal utility infrastructure such as water distribution and storm water conveyance elements. It is anticipated that much of the underground utility infrastructure would be completed very late in the fall of 2022, with resumption of construction in spring of 2023 for the completion of the roadway elements. Scannell properties intends to begin their site work for grading and initial stages of construction for the FedEx facility by mid-summer 2022, with a goal of having an enclosed structure for FedEx in late 2023. The completion of Driver Avenue in summer of 2023 is intended to mesh into the overall site development schedule.

RECOMMENDATION

Staff recommends Council adopt the attached resolution approving the project plans and specifications and authorizing staff to solicit bids from prospective contractors.

**CITY OF ROSEMOUNT
DAKOTA COUNTY, MINNESOTA**

RESOLUTION 2022 – 66

**A RESOLUTION RECEIVING THE PLANS AND SPECIFICATIONS
AND AUTHORIZING THE ADVERTISEMENT FOR BIDS FOR
DRIVER AVENUE STREET & TRUNK SANITARY SEWER PROJECT
CITY PROJECT 2022-15**

WHEREAS, the plans and specifications for Driver Avenue Street and Trunk Sanitary Sewer Project, City Project 2022-15 are complete and such plans and specifications have been presented to this Council for approval:

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Rosemount, Minnesota:

1. Such plans and specifications are hereby approved and ordered placed on file in the office of the City Clerk.
2. The City Clerk shall prepare and cause to be inserted in the official City newspaper and the Finance and Commerce an advertisement for bids upon the making of such improvements under such approved plans and specifications for City Project 2022-15.
3. The advertisement shall be published in each of said publications at least once not less than three (3) weeks before the date set for opening bids, specifying the work to be done, stating the bids will be opened via virtual meeting at a date to be established, and that no bids will be considered unless sealed and filed with the City Clerk and accompanied by a cash deposit, cashier's check, bid bond or certified check payable to the City Clerk for five (5%) percent of the amount of such bid.
4. Such advertisement for bids is hereby authorized by the Council.

ADOPTED this 7th day of June, 2022.

William H. Droste, Mayor

ATTEST:

Erin Fasbender, City Clerk



Union Pacific

SKB - Gravel - Containment

Connection to MCES Lift Station

FHR - Rosemount Ais Terminal

Rosemount Water Treatment Plant

140th St

Bay & Bay

Rich Valley Golf Course

Bay & Bay

Wayne Transports Inc.

CMC Vacant

Rich Valley Golf Course

Wayne Transports Inc.

Solberg Aggregate Co.

Solberg Aggregate Co.

145th St E

145th St E

145th St

Dakota County, Maxar, Microsoft, Esri Community Maps Contributors, County of Dakota, Metropolitan Council, MetroGIS, © OpenStreetMap, Microsoft, Esri, HERE, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA

- Proposed Sanitary Sewer
- Proposed Road

Driver Avenue & Trunk Sanitary Sewer

ROSEMOUNT MINNESOTA



June 2022

Su	M	Tu	W	Th	F	Sa
29	30	31	1	2	3	4
5	6	<u>7</u>	<u>8</u>	9	10	11
12	13	<u>14</u>	15	16	<u>17</u>	18
19	20	<u>21</u>	22	23	24	25
26	<u>27</u>	<u>28</u>	29	30	1	2

Main Calendar

City Council Work Session

June 7, 2022, 5:00 PM - 7:00 PM @ City Hall, Council Chambers

[More Details](#)

City Council Regular Meeting

June 7, 2022, 7:00 PM - 8:00 PM @ City Hall, Council Chambers

[More Details](#)

Technology Taskforce Regular Meeting

June 8, 2022, 6:30 PM - 7:30 PM @ City Hall, Conference Room

[More Details](#)

Environment and Sustainability Commission meeting

June 14, 2022, 5:30 PM - 6:30 PM @ City Hall, Council Chambers

[More Details](#)

Rhythm Fest

June 17, 2022, 3:00 PM - 10:00 PM @ Central Park

[More Details](#)

Port Authority Regular Meeting

June 21, 2022, 6:00 PM - 7:00 PM @ City Hall, Council Chambers

[More Details](#)

City Council Regular Meeting

June 21, 2022, 7:00 PM - 8:00 PM @ City Hall, Council Chambers

[More Details](#)

Utility Commission Regular Meeting

June 27, 2022, 5:30 PM - 7:30 PM @ City Hall, Conference Rooms

[More Details](#)

Parks & Recreation Regular Meeting

June 27, 2022, 7:00 PM - 8:00 PM

[More Details](#)

Planning Commission Regular Meeting

June 28, 2022, 6:30 PM - 7:30 PM

[More Details](#)

July 2022

Su	M	Tu	W	Th	F	Sa
26	27	28	29	30	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2	3	4	5	6

Main Calendar

City Offices CLOSED - holiday

July 4, 2022, All Day

[More Details](#)

City Council Work Session

July 5, 2022, 5:00 PM - 7:00 PM @ City Hall, Council Chambers

[More Details](#)

City Council Regular Meeting

July 5, 2022, 7:00 PM - 8:00 PM @ City Hall, Council Chambers

[More Details](#)

Environment and Sustainability Commission meeting

July 12, 2022, 5:30 PM - 6:30 PM @ City Hall, Council Chambers

[More Details](#)

Technology Taskforce Regular Meeting

July 13, 2022, 6:30 PM - 7:30 PM @ City Hall, Conference Room

[More Details](#)

Port Authority Regular Meeting

July 19, 2022, 6:00 PM - 7:00 PM @ City Hall, Council Chambers

[More Details](#)

City Council Regular Meeting

July 19, 2022, 7:00 PM - 8:00 PM @ City Hall, Council Chambers

[More Details](#)

Utility Commission Regular Meeting

July 25, 2022, 5:30 PM - 7:30 PM @ City Hall, Conference Rooms

[More Details](#)

Parks & Recreation Regular Meeting

July 25, 2022, 7:00 PM - 8:00 PM

[More Details](#)

Planning Commission Regular Meeting

July 26, 2022, 6:30 PM - 7:30 PM

[More Details](#)