Osseo City Council Meeting

AGENDA

REGULAR MEETING
Monday, May 13, 2019
7:00 p.m., Council Chamber

MAYOR: DUANE POPPE COUNCILMEMBERS: JULIANA HULTSTROM, HAROLD E. JOHNSON, MARK SCHULZ, LARRY STELMACH

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1. **Call to Order**
2. **Roll Call** [quorum is 3]
3. **Pledge of Allegiance**
4. **Approval of Agenda** [requires unanimous additions]
5. **Consent Agenda** [requires unanimous approval]
   - A. Approve Work Session Minutes of April 22
   - B. Approve Council Minutes of April 22
   - C. Receive March Jaycees Gambling Report
   - D. Receive March Osseo Maple Grove Hockey Association Gambling Report
   - E. Receive April Building Report
   - F. Receive April Fire Relief Association Gambling Report
   - G. Receive April American Legion Gambling Report
   - H. Set Public Safety Advisory Committee Meeting for May 22 at 6:00 PM
   - I. Approve Training Requests for City Planner Nancy Abts
   - J. Set Council Work Session Dates for July 29 and September 30
6. **Matters from the Floor**
7. **Special Business**
   - A. FY2018 Annual Audit Review (Michael Bosl, BerganKDV)
   - B. Thank You Fire and Police Department (Derick Haug, Assistant Fire Chief)
   - C. Accept Donations (Resolution)
8. **Public Hearings**
9. **Old Business**
10. **New Business**
    - A. Accept Bids and Award Contract for 2019 Street & Alley Reconstruction Project (Resolution)
    - B. Approve Engine Repairs to Fire Engine 11
    - C. Discuss Teen Recreation Program
    - D. Approve 1st Reading of Tobacco Ordinance
    - E. Approve Accounts Payable
11. **Administrator Report**
12. **Council and Attorney Reports**
13. **Announcements**

    Osseo Trolley
    City Hall Closed Memorial Day, May 27
    City Council Meeting Tuesday, May 28
14. **Adjournment**

The City of Osseo's mission is to provide high-quality public services in a cost-effective, responsible, innovative, and professional manner given changing needs and available resources.

OSSEO CITY COUNCIL
WORK SESSION MINUTES
April 22, 2019

1. CALL TO ORDER

Mayor Duane Poppe called the work session of the Osseo City Council to order at 6:01 p.m. on Monday, April 22, 2019.

2. ROLL CALL

Members present: Councilmembers Juliana Hultstrom, Harold E. Johnson, Larry Stelmach, and Mayor Duane Poppe.

Members absent: Councilmember Mark Schulz.

Staff present: City Administrator Riley Grams and City Planner Nancy Abts.

Others present: None.

3. AGENDA

Council agreed to discuss the work session items.

4. DISCUSSION ITEMS

A. TOBACCO ORDINANCE UPDATES

City Administrator Riley Grams stated at the June 2018 Council work session meeting, the City Council reviewed the City's current ordinance regulating tobacco as well as a model policy from the League of MN Cities. At that time, the Council discussed a number of items within the ordinance and general direction was given consider a new draft of the tobacco ordinance. The following direction was given at that work session meeting:

1) Use the LMC model ordinance as the initial template.
2) Model ordinance definitions are updated and reflected in the new draft.
3) Mirror the term of the license to that of our recently updated liquor licenses (July 1 to June 30, annually).
4) Allow for pro-rating of licenses for any new licenses (monthly, reflects the same as liquor licenses).
5) Removal of the section regarding proximity to youth-oriented facilities.
6) Updated penalties to reflect current State Statues.
7) Updated to include e-cigarettes and other electronic/vapor devices.
8) Allows for "sampling" (provided it is done in a legal tobacco only type shop) and prohibits smoke lounges.
9) Does not include raising the legal tobacco purchase age from 18 to 21.

Grams explained updating this ordinance will bring Osseo tobacco ordinance in line with recently updated State Statutes, similar to the recently updated liquor ordinance. He indicated City Attorney Mary Tietjen assisted in drafting the tobacco ordinance, along with City Clerk LeAnn Larson.

Grams reported the City Council should consider the draft ordinance and provide any direction to staff on edits or other recommendations. Once the draft is agreed upon by the Council, staff

will send the draft ordinance to all current tobacco license holders in the city, providing a comment/review period.

Grams indicated the Council should give some amount of time for those license holders to review the draft tobacco ordinance, and consider a future Council date to approve the new ordinance. Because we are not changing any fees (at this time), the Council could come back at the May 13 meeting to approve the first reading of the new tobacco ordinance. The Council could approve the second reading and adoption of a new ordinance at the May 28 meeting. The new ordinance would then become effective upon publication, but the tobacco license renewals have already been sent out for 2019. Staff reviewed several questions with the Council and requested feedback on how to proceed.

Stelmach explained he did not support having more regulations in place than were necessary within this ordinance. He suggested the language regarding training be removed as this was regulated by the state. The Council was in agreement.

Hultstrom agreed stating some of the language seemed to be overkill. She noted she did not support the 2,000 feet requirement. The Council was in agreement to strike this requirement.

Stelmach commented he did not support the City regulating how cigars are sold or restricting the minimum cost. The Council was in agreement.

The Council recommended the City of Osseo not allow tobacco vending machines.

Stelmach recommended the City not regulate tobacco sales or tobacco use on school grounds. He anticipated the school district had their own regulations in place.

Hultstrom stated she supported this language remaining in the ordinance.

Grams asked if staff should examine the tobacco license fees and report back to the Council. The Council supported this recommendation.

B. CITY RENTAL PROPERTIES REVIEW

Grams stated similar to the review done in 2018 for year-end city rentals for 2017, staff has complied all of the financial data relating to the three City-owned single-family rental homes located behind Boerboom Park for 2018. The focus question before the Council this evening is whether or not staff should continue to manage and rent out the Park homes.

Grams explained the loss of $23,559.77 ($31,112.21 – $7,552.44) can be attributed to turnover in renters at the properties, clean up, and painting costs, as well as legal expenses relating a specific renter who stopped making rent payments, was evicted by the City, and additional legal expenses to try and recoup some of the lost revenue and expenses to bring that property back up to rentable condition. The renter who lived at 17 4th Street NE stopped making rent payments for a few months, and the City took action to evict the tenant. After he left, we were able to access the home and found it in complete disrepair.

Grams commented the City has worked with Renters Warehouse and Tradewinds on these three properties to help assist the City in finding good renters. However, there is never any guarantee that the renters will be model tenants. Each new proposed tenant does undergo some background review, including credit history and income verification. Renting properties is consuming a good amount of staff time, as well. Administrative Assistant Karen Broden manages the properties on the City's behalf. Public Works Director Nick Waldbillig and his crew care for

the properties and handle all maintenance requests. City Accountant Teri Portinen handles the collection of rent payments and the expenses that come with renting properties. Renting properties is time consuming for staff and can lead to headaches.

Grams stated the income and expenses go to and come out of the City's Park Dedication Fund. When the City first began renting these properties, the Park Dedication Fund had a balance of $64,908.00. The Fund has now grown to $138,096.02 due to the renting of these properties. Here is a quick history of the balance in that fund:

2016: $65,406.01
2017: $106,945.80
2018: $136,450.61
Current YTD: $138,096.02

Grams explained the Park Dedication Fund is expected to cover the cost of purchasing the final Park property, which would then give the City ownership of the entire block, allowing for the planned expansion of Boerboom Park. It is critical that the City be able to purchase that last home so that we can realize the City's dream of expanding Boerboom Park over a full City block.

Stelmach supported the City continuing to rent these properties noting the end goal was to expand the City park.

Johnson encouraged the City to more closely monitor its expenses going forward.

Council consensus was to support the rentals going forward.

5. ADJOURNMENT

The Work Session ended at 6:37 p.m.

Respectfully submitted,

Heidi Guenther
TimeSaver Off Site Secretarial, Inc.

OSSEO CITY COUNCIL
REGULAR MEETING MINUTES
April 22, 2019

1. CALL TO ORDER

Mayor Duane Poppe called the regular meeting of the Osseo City Council to order at 7:00 p.m. on Monday, April 22, 2019.

2. ROLL CALL

Members present: Councilmembers Juliana Hultstrom, Harold E. Johnson, Larry Stelmach, and Mayor Duane Poppe.

Member absent: Councilmember Mark Schulz

Staff present: City Administrator Riley Grams, City Planner Nancy Abts, Financial Consultant Gary Groen, and City Attorney Mary Tietjen.

Others present: Connie Aho, Michelle Aalbers, Gary Groen, John & Mary Jo Engstrom, and Kristen Bahner.

3. PLEDGE OF ALLEGIANCE

Poppe led the Pledge of Allegiance.

4. APPROVAL OF AGENDA [Additions - Deletions]

Poppe asked for additions or deletions to the Agenda.

A motion was made by Stelmach, seconded by Hultstrom, to accept the Agenda as presented. The motion carried 4-0.

5. CONSENT AGENDA

A. Receive EDA Minutes of April 8
B. Approve Council Minutes of April 8
C. Receive March American Legion Gambling Report
D. Receive March Fire Relief Association Gambling Report
E. Receive March Osseo Lions Club Gambling Report
F. Approve Posting for Part-Time Firefighters
G. Approve Posting for Movie Attendant
H. Receive Planning Commission Minutes of April 15
I. Receive Heritage Preservation Commission Minutes of April 16
J. Approve League of MN Cities Annual Conference for City Councilmember Juliana Hultstrom
K. Approve League of MN Cities Annual Conference for City Councilmember Mark Schulz
L. Receive March Fire Reports

A motion was made by Stelmach, seconded by Johnson, to approve the Consent Agenda. The motion carried 4-0.

6. MATTERS FROM THE FLOOR – None.

7. SPECIAL BUSINESS

A. APPROVE 2019 INTERMARQUE VINTAGE FOREIGN CAR SHOW AND CRAFT FAIR

City Administrator Riley Grams stated the Vintage Foreign Car Show and Craft Fair is back for another exciting event. The car show is scheduled to take place on Saturday, May 11, from 10 a.m. to 3 p.m. The event is scheduled rain or shine, and includes a number of local car clubs (Mercedes, Jaguar, MG, Citroen, Triumph, Austin Healey, Lotus, Mini, Alfa, and others) showcasing their cars for visitors to see. The Craft Fair in the Park will also be back again this year, with great vendors showing and selling various craft items. The event requires the closure of several streets in the downtown area.

Grams reviewed the Special Events Permit for the event. The permit allows City Staff the chance to review the event, and determine if any special needs are required to run the event. The Car Show and Craft Fair will require a small amount of Public Works time to set out the necessary No Parking signs and traffic barricades prior to the event. The event organizers then set the barricades out the day of, and put them back at the end of the event with the help of the Police Department. The fee associated with this work is 1 hour of Public Works time at $50 per hour. Additionally, there is a $50 application fee. The applicant has paid the $100 permit fee for this event. Staff understands that the applicant will seek a waiver of the permit fees for this event, and asks for free advertising on the Gateway Sign.

John Engstrom, InterMarque Vintage Foreign Car Show, thanked the City for its continued support. He reviewed the proposed parking map with the Council. He commented on special speakers that were being planned for this year's event.

Johnson encouraged Mr. Engstrom to have the times posted for the special guest speakers. Mr. Engstrom stated he would be doing this with the car clubs, through a press release and on social media.

Johnson asked how many cars would participate in this year's event. Mr. Engstrom reported this event brought 250 cars to Osseo last year and hoped to have the same number again this year.

Poppe questioned how many years the car show has been held in Osseo. Grams stated 2019 would be the City's seventh year hosting this event.

A motion was made by Hultstrom, seconded by Stelmach, to approve the 2019 Osseo Vintage Foreign Car Show and Craft Fair with associated fee waiver and street closures. The motion carried 4-0.

B. ACCEPT DONATION TO MOVES IN THE PARK FUND (Resolution)

Grams stated the City has received the following donations:

Donor	Amount/Item	Designated Fund
Northwest Area Jaycees	$1,000	Movies/Music in the Park
Harold E. & Gayle Johnson	$ 400	Beautification Fund
(in memory of James Allan, John Gilbert, Barb Mortenson, & Judith Nelson)		

Staff recommended the Council accept the donations.

A motion was made by Stelmach, seconded by Hultstrom, to adopt Resolution No. 2019-26 accepting donations from the Northwest Area Jaycees and Harold E. & Gayle Johnson. The motion carried 4-0.

8. PUBLIC HEARINGS – None.

9. OLD BUSINESS – None.

10. NEW BUSINESS

A. APPROVE YEAR END FINANCIAL TRANSFERS (Resolution)

Gary Groen, Finance Consultant, stated the City maintains various funds within its accounting system. At the end of each year, it is necessary for the Finance Department to transfer funds into various accounts in order to balance the budget, repay the debt service costs of various projects, and to satisfy the City's best accounting practices. The list of financial transfers suggested by the Finance Department were reviewed. Staff requested the Council consider these transfers and adopt a resolution approving the interfund transfers.

A motion was made by Johnson, seconded by Stelmach, to adopt Resolution No. 2019-27 approving interfund transfers for the year ended December 31, 2018. The motion carried 4-0.

B. APPROVE CONDITIONAL USE PERMIT FOR WELLNESS STUDIO AT 233 1ST AVENUE NE (Resolution)

City Planner Nancy Abts stated the storefront located at 233 1st Avenue NE is located in the CBD (Central Business District). It is owned by First Avenue Commons LLC and was formerly occupied by Dante Computer. The location is part of Common Interest Community 0994, First Avenue Commons, so individual units are distinct 'properties' with shared common areas.

Abts explained the proposal uses an existing storefront for a business that provides classes and wellness services, as well as massage therapy. The applicant is enthusiastic about bringing her business to Osseo after operating in Brooklyn Park for many years. Jodi Baglien's Wellbeing & Wisdom Studio, offering services including Shiatsu Massage, is located in 'Unit 4' in the building, 221 1st Avenue NE. However, because conditional use permits (CUPs) are specific to the legally-distinct property and not the apparent 'building' where the property is located, a different CUP is required for this use. Staff provided further comment on the request and reported the Planning Commission recommended approval.

Stelmach thanked this business owner for choosing to move her business to Osseo.

Michelle Aalbers introduced herself to the Council and discussed the purpose and goals of her business. She noted she does Thai massage. She explained it was her passion to empower people to take a bigger role in health and healing.

Johnson questioned when Ms. Aalbers started her business. Ms. Albers stated she started her business in 2011.

A motion was made by Johnson, seconded by Hultstrom, to adopt Resolution No. 2019-28 granting a Conditional Use Permit to allow for a business providing group classes and massage therapy at 233 1st Avenue NE with the following conditions:

1) Applicable Provisions. This permit is subject to the requirements of the City's ordinances and the Applicant is required to comply with all applicable federal, state, and local laws, rules, regulations, and ordinances, and to obtain such other permits and permissions as may be required. Local and state regulations and ordinances shall include but are not limited to the following: a. The business must at all times meet any requirements of Hennepin County and the Minnesota Department of Health relating to massage uses; b. Any trash enclosure

must be properly screened from public view, per Osseo City Code § 153.057 (B) (1) (d); c. The building appearance shall be maintained so that it adheres to Osseo City Code § 153.053; and d. Signage relating to the use, including temporary signage, shall adhere to Osseo City Code § 153.090;

2) Rates displayed. Price rates for all classes and services shall by prominently displayed near the business entrance in a location accessible to all prospective customers;
3) Employee training. Massage therapy services may only be provided by a massage therapist who has a minimum of 500 hours of class credits from a massage therapy school accredited by an organization of therapeutic massage professionals which has a written code of ethics, and the massage therapist(s) certification(s) shall be prominently displayed within the business in a location accessible to all prospective customers. If massage therapy services are not currently being offered, a statement to that effect shall be displayed in the same fashion;
4) Employee age. No person less than eighteen (18) years of age shall be employed as a massage therapist;
5) Employee criminal history. No person who has any prostitution or prostitution-related criminal convictions or any controlled substance criminal convictions shall offer massage services at this location;
6) Employee covered. Any person giving, demonstrating, or providing instruction in massage shall at all times have his/her breasts, buttocks, anus, and genitals covered with a nontransparent covering, and no other person shall touch any such area;
7) Recipient covered. A person receiving a massage shall at all times have his/her breasts, buttocks, anus, and genitals covered with a non-transparent covering, and no other person shall touch any such area, except male breasts need not be covered and portions of the breasts and buttocks may be uncovered when such portion of the body is being massaged. At no time shall any other person touch the nipples, genitals, or anus of the person receiving a massage;
8) Recipient age. All individuals under the age of eighteen (18) years of age shall have written parental permission and the parent must accompany the minor for the first visit for massage services. All signed parental permission forms shall be kept on file with the applicant and be made available for inspection by the City when requested;
9) Open to inspection. During any hours at which the business is open, the business shall be open to any State or County official and to any City official or police officer for inspection to determine compliance with the stated conditionals of approval;
10) Hours of operation. The hours of operation shall not be earlier than 5:30 AM and not later than 10:00 PM;
11) No Waiver. Failure by the City to take action with respect to any violation of any condition, covenant, or term of this permit shall not be deemed to be a waiver of such condition, covenant, or term or any subsequent violation of the same or any other condition, covenant, or term.
12) Revocation. The violation of any terms or conditions of this permit including, but not limited to, any applicable federal, state, or local laws, rules, regulations, and ordinances, may result in revocation of the permit. The Applicant shall be given written notice of any violation and reasonable time, as determined by the City, to cure the violation before a revocation of the permit may occur.
13) Binding Effect. This permit and its conditions are binding on the Owner and Applicant, their successors and assigns, and shall run with the Property, and shall not in any way be affected by the subsequent sale, lease, or other change from current ownership, until the permit is terminated or revoked as provided herein. The obligations of the Applicant under this permit shall also be the obligations of the current and any subsequent owners of the Property.
14) Acceptance of Conditions. Utilization of the Property for any of the uses allowed by this permit shall automatically be deemed acceptance of, and agreement to, the terms and conditions of the permit without qualification, reservation, or exception.

The motion carried 4-0.

C. APPROVE PARK USE POLICIES

Abts stated the Bandshell Policy was adopted originally in 2007 and updated in 2011 to include language regarding tobacco-free parks. In 2016, the policy's fee schedule was updated to establish rates for events requiring special approval by the City Administrator. This change came following a local yoga teacher's request to use the parks to host classes. (To date, no events requiring special approval by the Administrator have been held in the bandshell.)

Abts commented the Sipe Park Shelter is now also available for use, and the City has received a few requests to reserve it for private events. The policy will clarify how reservations are made. As part of the process of creating the Sipe Park Picnic Shelter Policy, possible revisions to the Boerboom Park Bandshell Policy were identified in 2017. We have waited to present final changes to the Parks & Recreation Committee until the Special Event ordinance was in place, to make sure that the park use policies and ordinance were in line with each other.

Abts reported under the ordinance, when events involve "use of any city … property for any purpose other than the normal operations of the facilities," a Special Event Permit will be required. Under these policies, free performances, and gatherings are considered within the scope of 'normal operations' for the city parks, but Special Event approval would be required for money-making events or other unusual circumstances.

Abts explained updates to the bandshell policy are proposed to clarify the additional charge for events requiring special approval by the City Administrator and/or a Special Event Permit, and to remove the section regarding firearms. Language clarifying the fee schedule is also proposed. The Picnic Shelter Policy is a new document, modeled after the Bandshell and Community Center policies. However, because the facilities are in different areas and are used differently, there are separate policies for their use.

Stelmach thanked the Parks and Recreation Committee and staff for their efforts on this document. He commented his only concern was that residents wanting to take wedding or senior pictures at the bandshell would be charged $25 for a half-hour of time. He suggested a one-hour fee waiver be considered for this type of event.

Johnson stated he could support a one-hour reservation for pictures at no cost to residents. He indicated it may benefit the City to have signage posted when the bandshell was reserved.

Stelmach questioned if it would be too much for Public Works to post signs each and every time the bandshell was rented. He suggested a permanent sign be posted at the park to direct residents to the City website for further information about park space rental. Abts commented the City does have a page setup for Sipe Park and another page could be created for the bandshell with a calendar.

Hultstrom stated another option would be for staff to provide the renter with a sign when the space is reserved. The sign could then be posted by the renter during the event.

Johnson anticipated that local residents would be using the bandshell without making reservations. Abts stated this may occur from time to time.

Poppe commented day to day this would occur but the proposed policy would allow a resident to reserve the space for a special occasion.

A motion was made by Hultstrom, seconded by Stelmach, to approve the changes to the Park and Shelter Use Policies as presented.

Stelmach asked if this included the one-hour reservation option.

Abts commented this would be addressed on the fee schedule.

The motion carried 4-0.

D. APPROVE FEE SCHEDULE AMENDMENTS (Resolution)

Abts stated the Parks and Recreation Committee reviewed policies for the Boerboom Park Bandshell and Sipe Park Picnic Shelter. Review began in 2017 and was recently completed, following adoption of the city's Special Event ordinance. Picnic Shelter fee recommendations were made after examining what other communities charge for similar facilities. After reviewing the recommended fees, however, staff suggests making the fees consistent with what is currently charged for (weekday) Community Center rentals. Fees for use of these facilities will be set in the City Fee Schedule.

Abts reported city staff also suggests a change to the current Fee Schedule for Amusement Machines. State Statute Ch. 449.15 states, "A home rule charter or statutory city may impose by ordinance a license fee on amusement machines of no more than a demonstrated and verifiable actual cost of issuing the license or $15 per location plus $15 per machine." (There has not been an application for amusement machine license for 20 years; however, fees should not be set too high in case someone applies for a license.) The suggested investigation fee now matches that of alcohol licensing.

Abts commented a free one-hour reservation of the bandshell for Osseo residents could be added to the fee schedule.

Stelmach thanked staff for making this recommendation, noting the residents of Osseo would appreciate this consideration.

Johnson indicated he would like all of the fees to remain consistent at $30 and $50. The Council supported this recommendation.

A motion was made by Stelmach, seconded by Johnson, to adopt Resolution 2019-29 amending the Fee Schedule for 2019 as proposed for the Sipe Park Shelter and Amusement Machines, but having the bandshell fees be $30 for residents and $50 for non-residents and adding the one-hour free reservation of the bandshell for Osseo residents. The motion carried 4-0.

E. DISCUSS RECOMMENDATION FOR CITY DOG PARK

Abts stated the City has previously evaluated several possible off-leash dog areas, including using the hockey rink at the Osseo Education Center as an off-leash dog area in the off season, as a demonstration project funded by a Healthy Communities grant, and as part of the Boerboom Park Master Plan. The School District did not agree to use the hockey rink as a dog area, and the City has not pursued other options. Possible locations may be along the sound wall along T.H. 169, or acquiring or leasing a vacant property. Staff requested the Council provided feedback on how to proceed.

Johnson explained the Parks and Recreation Committee had a long discussion about dogs at movies and music in the park events. He indicated not all pet owners clean up after their pets, which was becoming a concern. He stated one suggestion was to ban dogs altogether from Boerboom Park in order to keep the seating areas free from dog waste. He understood the school district did not want to have a dog park within the ice rink. He commented the dog

population in the City has gone up exponentially in recent years which meant more pet waste was being left in City parks. He stated a dog park may be a good idea to address this concern.

Stelmach reported he attends music and movies in the park events and stated he did not have any recollection of there being a pet concern. He was of the opinion the vast majority of pet owners were responsible and he did not want to have to limit attendance at these events to non-pet owners. He did not support banning dogs from Boerboom Park. In addition, he did not support the City having to purchase additional land for a dog park. He suggested signage be posted to encourage pet owners to clean up after their dogs.

Hultstrom stated she was against a City owned dog park. She suggested additional waste stations be considered in the City to assist with addressing the concern of pet waste in Boerboom Park.

A motion was made by Hultstrom, seconded by Stelmach, to direct staff to not continue to explore dog park options.

Johnson recommended the Council discuss how to address pet waste at Boerboom Park at a future Council work session.

The motion carried 3-1 (Johnson opposed).

F. ADOPT RESOLUTION DECLARING FIRE SURPLUS ITEMS (Resolution)

Grams explained Fire Chief Mike Phenow reports there are a number of old items from the fire department that have no resale value, and he suggests disposal of these items at the upcoming city cleanup day. They are a CRT TV & ceiling mount, couch, love seat, whiteboard, and five chairs.

A motion was made by Johnson, seconded by Hultstrom, to adopt Resolution No. 2019-30 declaring surplus Fire Department property and authorize staff to bring surplus items to City Clean Up Day for disposal. The motion carried 4-0.

G. APPROVE ACCOUNTS PAYABLE

Grams reviewed the Accounts Payable with the Council.

A motion was made by Johnson, seconded by Stelmach, to approve the Accounts Payable as presented. The motion carried 4-0.

11. ADMINISTRATOR REPORT – None.

12. COUNCIL AND ATTORNEY REPORTS

Stelmach stated he was pleased by the efforts of the City Commissions and Committees. He thanked those who were serving with these groups.

Johnson updated the Council on the discussions that were held by the Heritage Preservation Commission at its recent meeting.

13. ANNOUNCEMENTS

Poppe stated the City Clean Up Day would be held on Saturday, April 27, from 8 a.m. to 12 noon

Poppe explained the Step To It Challenge would begin on Wednesday, May 1. He encouraged all Osseo residents to participate. He noted a kick-off walk would be held at 4:30 p.m. in Boerboom Park on May 1. He stated a clean up of Boerboom Park would be held on Tuesday, May 7.

Poppe reported the Citywide Garage Sales would be held May 9 through May 12.

Poppe noted the InterMarque Vintage Foreign Car Show and Craft Fair would be held on Saturday, May 11, from 10 a.m. to 3 p.m.

14. ADJOURNMENT

A motion was made by Johnson, seconded by Stelmach, to adjourn the City Council meeting at 8:03 p.m. The motion carried 4-0.

Respectfully submitted,

Heidi Guenther
TimeSaver Off Site Secretarial, Inc.

MINNESOTA GAMBLING CONTROL BOARD

5 C

Lawful Gambling Receipts and Expenses by Site

Organization name	License #
NORTHWEST AREA JAYCEES	**02463**

Site name	Site permit #	Month reported	Year reported
American Legion Post 172	**012**	**3**	**2019**

	Receipts and Prizes	**A Gross Receipts**	**B Prizes**	**C Net Receipts**
1	Paper pull-tabs	$0.00	$0.00	$0.00
2	Electronic pull-tabs	$0.00	$0.00	$0.00
3	Non-linked bingo	$19509.00	$10483.30	$9025.70
4	Linked bingo	$0.00	$0.00	$0.00
5	Paddlewheel without a table	$0.00	$0.00	$0.00
6	Paddlewheel with a table	$0.00	$0.00	$0.00
7	Raffles	$0.00	$0.00	$0.00
8	Tipboards	$0.00	$0.00	$0.00
9	Sports tipboards	$0.00	$0.00	$0.00
10	Interest and other income	$0.00		$0.00
11	Totals	$19509.00	$10483.30	$9025.70

	Allowable Expenses		
12	Paper pull-tabs, bingo paper sheets, tipboards, paddletickets, and raffle tickets	$28.76	
13	Compensation and payroll taxes	$237.08	
14	Penalty and interest paid on taxes	$0.00	
15	Accounting services	$130.00	
16	Gambling manager's bond	$0.00	
17	Local government investigation fees	$0.00	
18	Rent paid to lessors for conducting lawful gambling	$0.00	
19	Electronic pull-tab game fees	$0.00	
20	Electronic linked bingo provider fees	$0.00	
21	Other miscellaneous allowable expenses not listed above	$1479.85	
22	Cash short (if cash long, enter as a negative number)	($30.00)	
23	Reimbursement for excess cash shortages	$0.00	
24	Total allowable expenses		$1845.69
	Cash Banks		
25	Starting cash banks per site records	$3300.00	
26	Unreimbursed starting cash banks	$0.00	
27	Total starting cash banks		$3300.00
	Ending Inventory		
28	Total value of ending inventory on the last day of the month		$166.98
	Monthly Profit (loss)		
29	Site net profit less state taxes on lawful gambling		$4871.17

Osseo Maple Grove Hockey Association Gambling Report
to
City of Osseo

1. Report for the month of Mar-19

2. Check as appropriate:

   x pulltabs

   x tipboards

3. Gross receipts 389,349

4. Expenses - total **371,590**

   Expenses itemized:

Compensation	6,471
Prizes	345,155
Pull tab games/taxes	3,878
Supplies/misc/payroll proc./storage	128
Combined receipts	14,758
Cash long/short	324
Rent	875

5. Profits 17,759

6. Distribution of profits (itemized)

City of Osseo Movies & Music in the Park	1,500

Signed: Cory Cheatham

This completed form must be returned to the Osseo City Clerk's office by the 19th day of each month and is required by state law and City ordinances for all licensed organizations.

Osseo April 2019 Report

PID	Date	Permit Number	Estimated Value	Owner or Applicant	Address	Type	Project	SAC	Permit Amount	Surcharge	Plan Review	Total
1311922140007	4/1/2019	2019-51	$ 3,500	Jeff Schmidt	117 3rd St NW	BL	windows	$0	$ 75.00	$ 1.00	$ -	$ 76.00
1311922120006	4/2/2019	2019-52E	$ -	Osseo Ice Arena	10390 Co Rd 81	EL	electrical	$0	$ 440.00	$ 1.00	$ -	$ 441.00
1311922410008	4/2/2019	2019-53E	$ -	Henne Co Public Works	8751 Jefferson Hwy	EL	electrical	$0	$ 80.00	$ 1.00	$ -	$ 81.00
1811921320088	4/8/2019	2019-54E	$ -	Wiley Enterprises	8800 Jefferson Hwy	EL	electrical	$0	$ 272.00	$ 1.00	$ -	$ 273.00
na	4/8/2019	2019-55	$ -	CenterPoint	7th Ave SE	U	utility ROW	$0	$ 750.00	$ -	$ -	$ 750.00
1311922110001	4/8/2019	2019-56	$ 7,664	Aimee Meade	632 2nd Ave NW	ME	furnace & A/C	$0	$ 150.00	$ 2.00	$ -	$ 152.00
1311922110004	4/8/2019	2019-57	$ 2,500	Dave Kappel	113 6th St NW	PL	sewer repair	$0	$ 75.00	$ -	$ -	$ 75.00
1811921240062	4/9/2019	2019-58	$ 7,985	Celine Fuller	16 6th Ave NE	BL	re stucco	$0	$ 125.00	$ 1.00	$ -	$ 126.00
na	4/9/2019	2019-59	$ -	CenterPoint	6th St NW	U	utility ROW	$0	$ 575.00	$ -	$ -	$ 575.00
1311922110001	4/9/2019	2019-60E	$ -	Aimee Meade	632 2nd Ave NW	EL	electrical	$0	$ 40.00	$ 1.00	$ -	$ 41.00
1811921230008	4/12/2019	2019-61	$ 15,509	Mary Abbey	105 3rd St NE	BL	reroof	$0	$ 100.00	$ 1.00	$ -	$ 101.00
1811921340044	4/15/2019	2019-62E	$ -	Osseo Meat Market	344 Co Rd 81	EL	electrical	$0	$ 112.00	$ 1.00	$ -	$ 113.00
1811921230059	4/15/2019	2019-63E	$ -	Masonic Lodge	214 Central Ave	EL	electrical	$0	$ 40.00	$ 1.00	$ -	$ 41.00
1811921220095	4/16/2019	2019-64	$ 3,500	Alan Schmitt	509 2nd Ave NE	PL	sewer repair	$0	$ 75.00	$ -	$ -	$ 75.00
na	4/17/2019	2019-65	$ -	Alan Schmitt	509 2nd Ave NE	U	utility ROW	$0	$ 150.00	$ -	$ -	$ 150.00
1311922120006	4/17/2019	2019-66E	$ -	Osseo Senior High	317 2nd Ave NW	EL	electrical	$0	$ 40.00	$ 1.00	$ -	$ 41.00
1311922120006	4/18/2019	2019-67	$ 539,955	Osseo Ice Arena	10390 Co Rd 81	ME	mechanical alterations	$0	$ 3,656.75	$ 270.00	$ 2,376.89	$ 6,303.64
1311922120006	4/18/2019	2019-68	$ 64,750	Osseo Ice Arena	10390 Co Rd 81	ME	HVAC	$0	$ 794.25	$ 32.50	$ 516.26	$ 1,343.01
1811921220045	4/18/2019	2019-69	$ 1,000	Rebecca Hilliard	500 3rd Ave NE	ME	mechanical alterations	$0	$ 75.00	$ 1.00	$ -	$ 76.00
1811921220045	4/18/2019	2019-70E	$ -	Rebecca Hilliard	500 3rd Ave NE	EL	electrical	$0	$ 40.00	$ 1.00	$ -	$ 41.00
1311922110098	4/18/2019	2019-71	$ 9,000	Harold Shore	632 3rd Ave NW	BL	reroof	$0	$ 100.00	$ 1.00	$ -	$ 101.00
1811921310024	4/22/2019	2019-72	$ 4,000	Osseo Gardens	525 2nd St SE	PL	sprinkler heads	$0	$ 103.25	$ 2.00	$ 67.11	$ 172.36
1811921210063	4/25/2019	2019-73	$ 500	Nic Lectka	424 4th Ave NE	BL	reside	$0	$ 100.00	$ 1.00	$ -	$ 101.00
1811921220157	4/30/2019	2019-74	$ 500	Realife Cooperative	524 Central Ave	PL	plumbing alterations	$0	$ 80.00	$ -	$ -	$ 80.00
1311922120006	4/30/2019	2019-75E	$ -	Osseo Ice Arena	10390 Co Rd 81	EL	electrical	$0	$ 93.75	$ 1.00	$ -	$ 94.75
1811921230001	4/30/2019	2019-76	$ 1,800	Nic Lysdahl	333 3rd St NE	PL	plumbing alterations	$0	$ 15.00	$ 1.00	$ -	$ 16.00
1811921320088	4/30/2019	2019-77	$ -	Wiley Enterprises	8840 Jefferson Hwy	EL	electrical	$0	$ 216.00	$ 1.00	$ -	$ 217.00
Totals			**$ 662,163**					**$0**	**$ 8,373.00**	**$ 323.50**	**$ 2,960.26**	**$ 11,656.76**

Osseo Fire Department Relief Association
Charitable Gambling Operations
Minnesota Lawful Gambling License # 01851
415 Central Ave
Osseo, MN 55369

Osseo Fire Department Relief Association
Charitable Gambling Report to the City of Osseo

1. Report for the month of **April 2019**

2. For the conduct of the following types of lawful gambling (as checked):

Pull-Tabs	55 deals
Paddlewheel	64 deals
Electronic Pull-Tabs	30 occasions
Electronic Linked Bingo	30 occasions
Sports-Themed Tipboards	0 deals

3. Receipts

Gross Receipts *(G1 11A)*	$413,412.81		
Less Prizes Paid *(G1 11B)*	- $364,363.15		
Net Receipts	$49,049.66	→	**$49,049.66**

4. Expenses

Wagering Tax *(tax on Schedule C)*	$22,357.54		
Rent *(G1A 18)*	$5,509.65		
Gambling Product Costs *(G1A 12)*	$2,449.69		
Electronic Pull-Tab Costs *(G1A 19-20)*	$7,924.89		
Compensation & Payroll *(G1A 13)*	$9,396.17		
Other *(G1A 14-17,21-23)* *(accounting, supplies, etc.)*	+ $667.12		
Total Expenses	$48,305.06	→	**- $48,305.06**

5. Profit **$744.60**

6. Distribution of Profits (Lawful Purpose Expenditures):

Alzheimer's Association of MN-ND (Alzheimer's Fundraiser)	$500.00
Total Donations	$500.00

Signed: _____

Michael Phenow, Gambling Manager

5 G

RUDOLPH PRIEBE POST 172
GAMBLING REPORT TO
CITY OF OSSEO

1. Report for the Month of APRIL, 2019.
2. Check as appropriate:

   X Paddlewheel
   X Pulltabs
   ____ Bingo
   ____ Raffle
   X Other (specify) TIPBOARD

3. Gross Receipts: $ 639,063.00
   3(a) Less: prizes paid $ 559,568.00
4. Expenses—Total $ 53,514.47

Expenses Itemized:

COMBINED RECEIPTS TAX	$ 26,859.00
INVENTORY PURCHASES	$ 7,574.82
COMPENSATION/PAYROLL TAXES	$ 13,837.69
ACCOUNTING SVCS	$ 878.25
MISCELLANEOUS	$ 4,364.71
	$
	$
	$

5. Profits $ 25,980.53

6. Distribution of Profits (Itemized):

= SEE ATTACHED SCHEDULE C =	$ 21,991.46
	$

Signed: [signature]
Richard L. Kolb
Gambling Manager

Attach additional Information if necessary.
This completed form must be returned to the Osseo City Clerk's office monthly; as required by State law and City Ordinances for all licensed organizations.

MINNESOTA GAMBLING CONTROL BOARD

Lawful Purpose Expenditures

LG100C

Organization name	License	Month	Year	Charitable	Tax/Fee	Other LPE	Total LPE
American Legion Post 172	00104	4	2019	$202.09	$31709.21	$21789.37	$53700.67

Membership Approval Date	If approved by GCB enter date	Check/electronic payment Date	Number	Amount	Payee	Lawful Purpose Code	Description (purpose)
4/1/2019		4/1/2019	16370	2471.49	XCEL ENERGY	16	Utilities
4/5/2019		4/5/2019	16381	1919.24	CENTER POINT ENERGY	16	Utilities
4/8/2019		4/8/2019	16385	1389.21	U.S. TREASURY	8	FEDERAL 730,990-T, AND 11-C TAXES
4/10/2019		4/10/2019	16388	16.16	XCEL ENERGY	16	Utilities
4/11/2019		4/12/2019	16393	150.00	BOY SCOUT TROOP 542	1	Eagle scout project for N. Karnick
4/11/2019		4/12/2019	16396	14062.70	HENNEPIN COUNTY TREASURER	9	Property taxes
4/11/2019		4/12/2019	16395	52.09	AMERICAN LEGION EMBLEM SALES	6	Color Guard equipment
4/11/2019		4/17/2019	16405	1063.30	CITY OF OSSEO	16	Utilities
4/11/2019		4/30/2019	16423	2256.48	XCEL ENERGY	16	Utilities
		4/8/2019	EFT	30320.00	MN Dept. Of Revenue	8	STATE TAX AND REGULATORY FEE
						0	
						0	
						0	
						0	
						0	
						0	
						0	
						0	
						0	
						0	
						0	
						0	

City of Osseo City Council Meeting Item

Agenda Item: **Set Public Safety Advisory Committee Meeting for May 22**

Meeting Date: May 13, 2018
Prepared by: Riley Grams, City Administrator

Attachments: None

Policy Consideration:
Consider setting a PSAC meeting for Wednesday, May 22, 2019 at 6:00 pm.

Background:
The PSAC has several items to discuss and would like to call a meeting for Wednesday, May 22, 2019 at 6:00 pm in the Council Chambers. Originally this meeting was scheduled for April 29, however an emergency house fire call that evening required the attention of both Chiefs, and thus the meeting had to be cancelled.

City Goals Met By This Action:
Increase communication with citizens and encourage citizen engagement
Promote a healthy and high-quality standard of living

Options:
The City Council may choose to:

1. Set a PSAC meeting date for Wednesday, May 22, 2019 at 6:00 pm;
2. Deny setting a PSAC meeting date;
3. Table action on this item for more information.

Recommendation/Action Requested:
Staff recommends the City Council choose option 1) Set a PSAC meeting date for Wednesday, May 22, 2019 at 6:00 pm.

City of Osseo
415 Central Avenue
Osseo, MN 55369-1195
P 763.425.2624 F 763.425.1111
www.DiscoverOsseo.com

City of Osseo Employee/Elected Official Travel Request Form

This form shall be completed and submitted to the City Administrator for inclusion in the City Council agenda and shall be submitted on the Monday preceding the regularly scheduled City Council meeting the following week.

Date of Request: May 7, 2019

Employee Name: Nancy Abts

Employee Department: Administration - City Planner

Conference/Workshop/Seminar: Sensible Land Use Coalition: "Managing Your Message" Training

Date(s): May 22, 2019

Estimated costs associated with the Conference/Workshop/Seminar for which you are /will be requesting reimbursement:
** Note: Please include supporting documentation showing actual costs (such as registration confirmation, hotel/motel confirmation, air fare or other travel costs confirmation)*

Registration Fee: $58.00

Hotel/Motel Costs: 0

Air Fare Costs: 0

Meal Costs: n/a

Misc. Costs: Mileage 25.8 miles = $14.96

Total: ~$72.96 Budgeted from Planning Department Education/Training

How will your attendance in this conference/workshop/seminar be a benefit to you professionally, or a benefit to the City of Osseo as a whole? This seminar will allow me to connect with land use professionals from across the metro. The topic is relevant to my role in managing the City's Social Media presence and assisting with other media/messaging tasks (newsletter, website content, press releases, etc).

Employee Signature: NSAbts Date: May 7, 2019

Administrator Signature: [illegible] Date: 5/8/19

Council Approval date: May 13, 2019

View this email in your browser

Sensible Land Use Coalition

Managing Your Message Through Both Social and Mainstream Media

Have you wondered how you could more effectively engage the media to tell the story of your project? Or wondered how you could respond to misinformation about your project that is being spread on social media? Our speakers have experience working with cities, developers and consultants to help them manage their message.

Speakers:

Sara Swenson Director at Goff Public - Sara has worked with local governments and on economic development projects across the Twin Cities for nearly a decade – including CHS Field, Palace Theater, Rice Creek Commons and Higher Ground. Her experience also includes extensive work with local and

City of Osseo
415 Central Avenue
Osseo, MN 55369-1195
P 763.425.2624 F 763.425.1111
www.DiscoverOsseo.com

City of Osseo Employee/Elected Official Travel Request Form

This form shall be completed and submitted to the City Administrator for inclusion in the City Council agenda and shall be submitted on the Monday preceding the regularly scheduled City Council meeting the following week.

Date of Request: May 7, 2019

Employee Name: Nancy Abts

Employee Department: Administration - City Planner

Conference/Workshop/Seminar: Economic Development Association of Minnesota: Upper Midwest Basic Economic Development Course

Date(s): July 15-July 19, 2019

Estimated costs associated with the Conference/Workshop/Seminar for which you are /will be requesting reimbursement:
** Note: Please include supporting documentation showing actual costs (such as registration confirmation, hotel/motel confirmation, air fare or other travel costs confirmation)*

Registration Fee: $500.00

Hotel/Motel Costs: 0

Air Fare Costs: 0

Meal Costs: n/a

Misc. Costs: Mileage 33 miles = $19.15

Total: ~$519.14 Budgeted from Planning Department Education/Training

How will your attendance in this conference/workshop/seminar be a benefit to you professionally, or a benefit to the City of Osseo as a whole? This seminar will allow me to connect with economic development professionals from across the Upper Midwest. The topic is relevant to my role in assisting the Economic Development Authority in carrying out their mission, and the training's proximity to Osseo allows us to save on hotel costs.

Employee Signature: NABts Date: May 7 2019

Administrator Signature: _____ Date: 5/8/19

Council Approval date: May 13, 2019

Upper Midwest Basic Economic Development Course

The Upper Midwest Basic Economic Development Course provides intensive training in the basic concepts, methods and strategies of local economic development. The course is designed for those new to the field, as well as those seeking to deepen their knowledge and skills. A diverse and experienced faculty provide a blend of theory and practice during the five-day course.

Participants will study the core building blocks of economic development, including:

- Business Retention & Expansion
- Finance for Economic Development
- Marketing & Business Attraction
- Strategic Planning
- Community and Neighborhood Revitalization
- Real Estate Redevelopment and Reuse
- Workforce Development
- Infrastructure and utilities
- Small Business & Entrepreneurship
- Managing Economic Development Organizations
- Ethics

The course is accredited by the International Economic Development Council (IEDC). Graduation from the BEDC fulfills one of the prerequisites for those who wish to pursue the Certified Economic Developer designation (CEcD) through IEDC.

INTERNATIONAL ECONOMIC DEVELOPMENT COUNCIL

For more information on IEDC and certification, visit www.iedconline.org

MINNESOTA ECONOMIC DEVELOPMENT FOUNDATION
Building Stronger Minnesota Communities

The Upper Midwest BEDC is sponsored by the Minnesota Economic Development Foundation

PARTNERS

GREAT RIVER ENERGY.

EDAM
Economic Development Association of Minnesota

WHEN: July 15-19, 2019

WHERE: Great River Energy
12300 Elm Creek Boulevard, Maple Grove, MN 55369

COST: $500, includes *Introduction to Economic Development*, published by International Economic Development Council

A limited number of scholarships will be available for Minnesota residents. Applications are due Thursday, May 30. Apply at www.mnedf.org

Register at www.edam.org/event/bedc2019

CANCELLATION: Cancellations must be received by Friday, June 28 to receive a refund.

Participants will enjoy the comfortable, light-filled spaces at Great River Energy's LEED Platinum Certified Corporate headquarters.

Book a special $140/night rate at the Holiday Inn Hotel and Suites:
11801 Fountains Way N, Maple Grove, MN 55369
Last day to book at this rate – June 24, 2019

Visit www.edam.org/event/bedc2019 for the discounted room block booking link.

A hotel shuttle is available daily between the hotel and Great River Energy; participants may also choose a 5-10 minute walk.

Participants flying into Minneapolis-St. Paul International Airport may choose to take a taxi, SuperShuttle or ride-sharing service from the airport to the hotel.

City of Osseo City Council Meeting Item

Agenda Item: **Set Council Work Session Dates for July 29 and September 30**

Meeting Date: May 13, 2018
Prepared by: Riley Grams, City Administrator

Attachments: None

Policy Consideration:
Consider setting a two Council work session meeting dates for July 29, 2019 and September 30, 2019, both starting at 6:00 pm.

Background:
Staff is currently working on two big projects this spring and summer, and would like the Council to review this information in a work session format. However, because the two projects are rather large, Staff would prefer to schedule a longer work session meeting, instead of multiple shorter work session meetings. The dates and projects are:

July 29, 2019	Osseo Compensation Plan and Personnel Policy Updates
September 30, 2019	Osseo Utility Rate Study

City Goals Met By This Action:
Ensure the City's continued financial stability
Increase communication with citizens and encourage citizen engagement
Recruit high quality Staff, continue to train Staff, and work to promote Staff retention

Options:
The City Council may choose to:

1. Set Council work session meetings for July 29 and September 30, beginning at 6:00 pm;
2. Deny setting Council work session dates;
3. Table action on this item for more information.

Recommendation/Action Requested:
Staff recommends the City Council choose option 1) Set Council work session meetings for July 29 and September 30, beginning at 6:00 pm.

City of Osseo
Hennepin County, Minnesota

Communications Letter

December 31, 2018

bergankDV

City of Osseo
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Report on Matters Identified as a Result of the Audit of the Financial Statements

Honorable Mayor, Members
of the City Council, and Management
City of Osseo
Osseo, Minnesota

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Osseo, Minnesota as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows: reasonably possible – the change of the future event or events occurring is more than remote but less than likely; probable – the future event or events are likely to occur. The material weakness identified is stated within this letter.

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.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated May 7, 2019, on such statements.

The City's written response to the material weakness identified in our audit has not been subjected to audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

BerganKDV Ltd.

Minneapolis, Minnesota
May 7, 2019

City of Osseo
Material Weakness

IMPROVE SEGREGATION OF ACCOUNTING DUTIES

The City had a lack of segregation of accounting duties due to a limited number of office employees. The lack of adequate segregation of accounting duties could adversely affect the City's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statements.

This lack of segregation of accounting duties can be demonstrated in the following areas, which is not intended to be an all-inclusive list:

- The Finance Officer enters utility billing receipts and makes adjustments to accounts. This individual also can receipt payments for utility bills and enter the receipts into the billing program, which upon exporting to the general ledger, is posted.
- The Finance Officer can receipt payments, reconcile the daily receipt batch, and post the batch to the general ledger.
- The City's contracted accountant reconciles cash and has full general ledger access, including the ability to initiate and record journal entries without review.
- Journal entries are not always formally approved.
- The finance officer inputs timesheets, calculates payroll, generates payroll, and also has access to change pay rates in the system.

Management and Members of the City Council are aware of this condition and have taken certain steps to compensate for the lack of segregation but due to the number of staff needed to properly segregate all of the accounting duties, the costs of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. However, management and the Members of the City Council must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

We recommend segregation or independent review be implemented whenever practical and cost effective.

City of Osseo
Required Communication

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2018. Professional standards require that we advise you of the following matters related to our audit.

OUR RESPONSIBILITY IN RELATION TO THE FINANCIAL STATEMENT AUDIT

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic audited financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

PLANNED SCOPE AND TIMING OF THE AUDIT

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the City and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City, or to acts by management or employees acting on behalf of the City.

COMPLIANCE WITH ALL ETHICS REQUIREMENTS REGARDING INDEPENDENCE

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

QUALITATIVE ASPECTS OF SIGNIFICANT ACCOUNTING PRACTICES

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City are described in the notes to financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2018. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Depreciation – The City is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.

Expense Allocation – The City is currently allocating certain costs among the programs and supporting services benefited. The costs are allocated based on management's estimates.

Net Other Post Employment Benefits (OPEB) Liability, Deferred Outflows of Resources Related to OPEB and Deferred Inflows of Resources Related to OPEB – These balances are based on an actuarial study using the estimates of future obligations of the City for post employment benefits.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions, and Deferred Inflows of Resources Related to Pensions – These balances are based on an allocation by the pension plans using estimates based on contributions.

Bad Debt Expense – Percentage of likelihood of collectability is based on management's best estimates.

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

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

SIGNIFICANT DIFFICULTIES ENCOUNTERED DURING THE AUDIT

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

City of Osseo
Required Communication

UNCORRECTED AND CORRECTED 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. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

REPRESENTATIONS REQUESTED FROM MANAGEMENT

We requested certain written representations from management, which are included in the management representation letter.

MANAGEMENT'S CONSULTATIONS WITH OTHER ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

OTHER SIGNIFICANT MATTERS, FINDINGS, OR ISSUES

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the City, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

OTHER MATTERS

We applied certain limited procedures to the 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.

With respect to the supplementary information accompanying the financial statements, 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 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.

City of Osseo
Financial Analysis

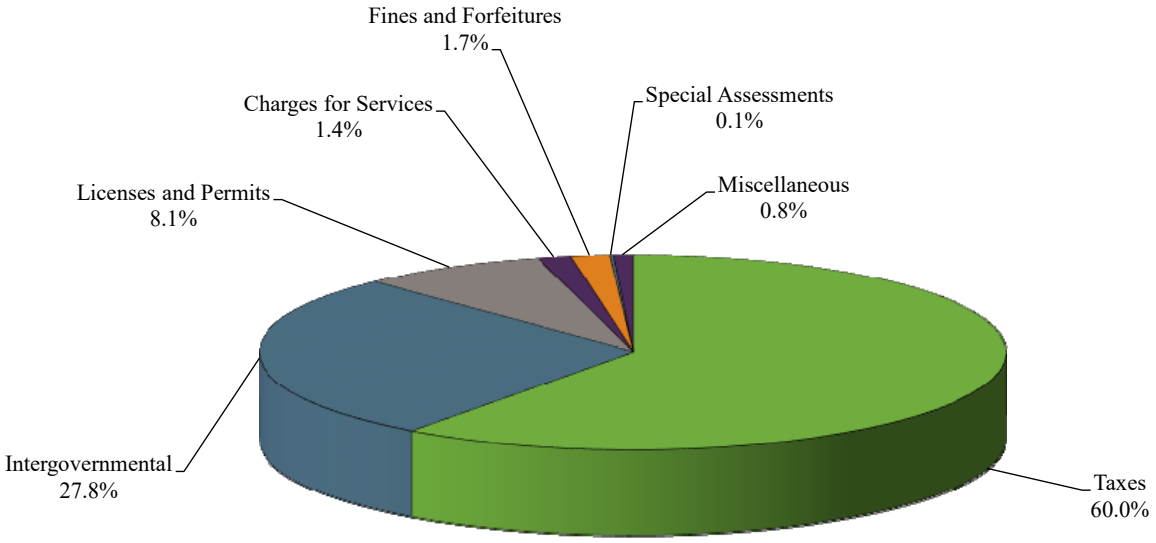
The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours. A subsequent discussion of this information should be useful for planning purposes.

GENERAL FUND REVENUES

For the year ended December 31, 2018, revenues for the City's General Fund totaled $2,597,009. This represents an increase of $73,969, or 2.9%, compared to 2017. General Fund revenues allocated by source for 2018 are depicted in the following pie chart.

Tax revenues stayed consistent with the prior year only decreasing from 61.5% in 2017 to 60.0% in 2018 mostly due to an increase in the license and permit revenue percentage. The City's second largest source of revenue, intergovernmental revenues, remained fairly consistent with the prior year. License and permit revenue increased from 6.2% to 8.1% due to an increase in building permits in 2018. The City's main revenue streams are taxes and intergovernmental revenues. Combined, these sources total 87.8% of revenue in 2018, compared to 90.4% in 2017. The other categories remained a consistent percentage of total revenues from the prior year.

2018 General Fund Revenues



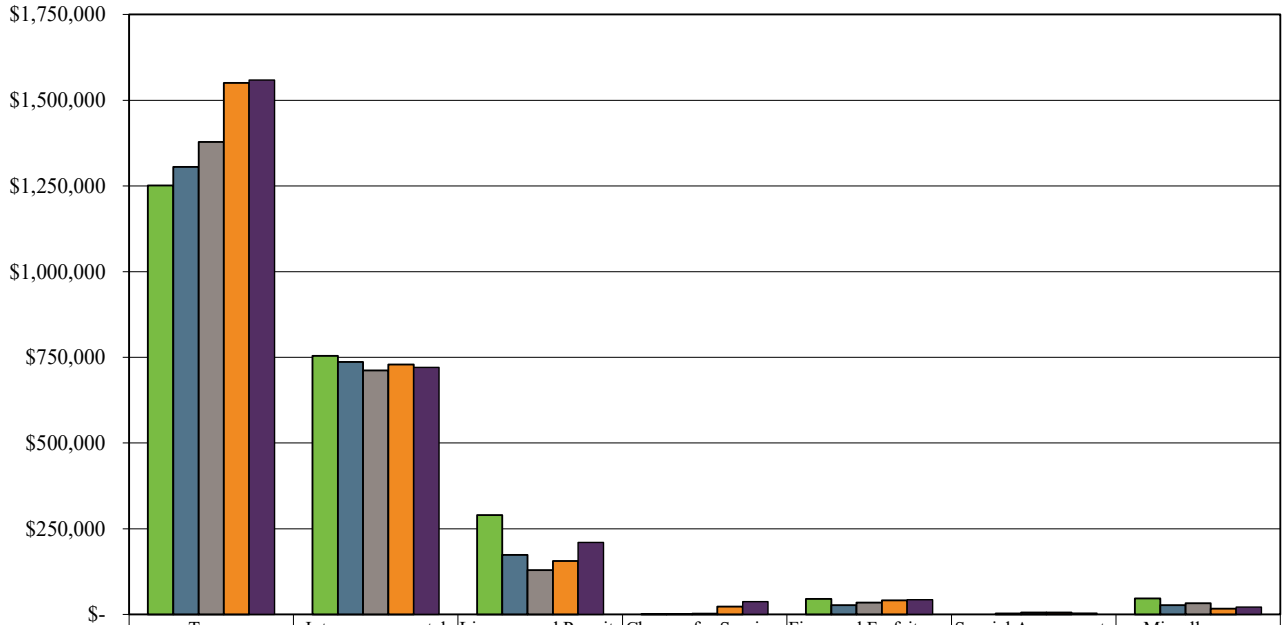
GENERAL FUND REVENUES (CONTINUED)

Trends for each of the City's major revenue classifications over the past five years are graphically portrayed in the bar chart below.

As stated earlier, total revenues increased $73,969 from 2017 to 2018. This increase was mostly due to an increase in licenses and permits, which increased $54,530 due to more building permits issued in 2018, including the Osseo School District building additions.

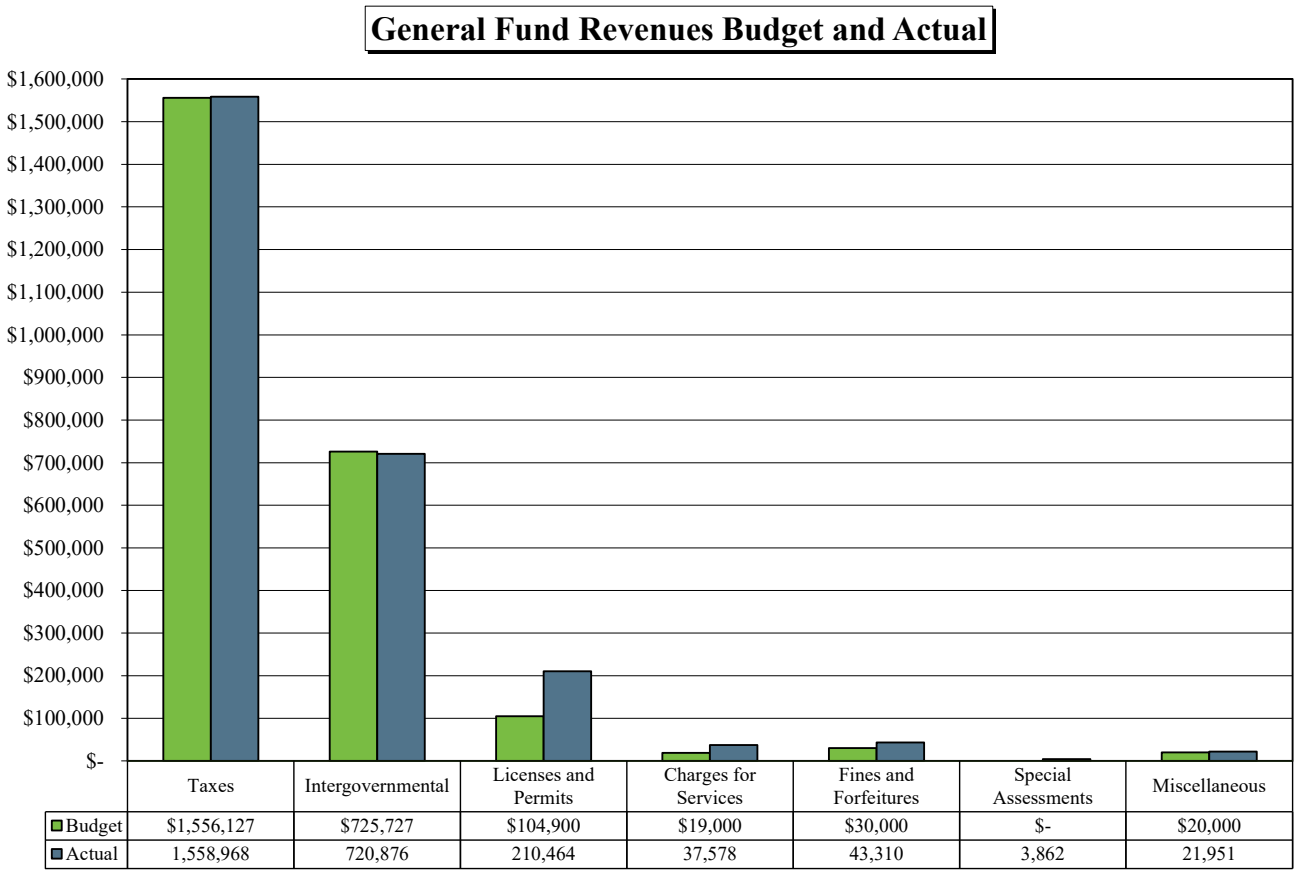
The other revenue categories remained fairly consistent with 2017 amounts.

General Fund Revenues



	Taxes	Intergovernmental	Licenses and Permits	Charges for Services	Fines and Forfeitures	Special Assessments	Miscellaneous
2014	$1,251,212	$754,410	$289,907	$950	$45,129	$-	$46,414
2015	1,305,907	737,026	173,853	1,694	27,092	2,987	27,067
2016	1,378,469	712,071	129,332	2,194	35,048	5,816	32,664
2017	1,550,776	729,292	155,934	22,905	41,386	5,653	17,094
2018	1,558,968	720,876	210,464	37,578	43,310	3,862	21,951

GENERAL FUND REVENUES – BUDGET AND ACTUAL



	Taxes	Intergovernmental	Licenses and Permits	Charges for Services	Fines and Forfeitures	Special Assessments	Miscellaneous
Budget	$1,556,127	$725,727	$104,900	$19,000	$30,000	$-	$20,000
Actual	1,558,968	720,876	210,464	37,578	43,310	3,862	21,951

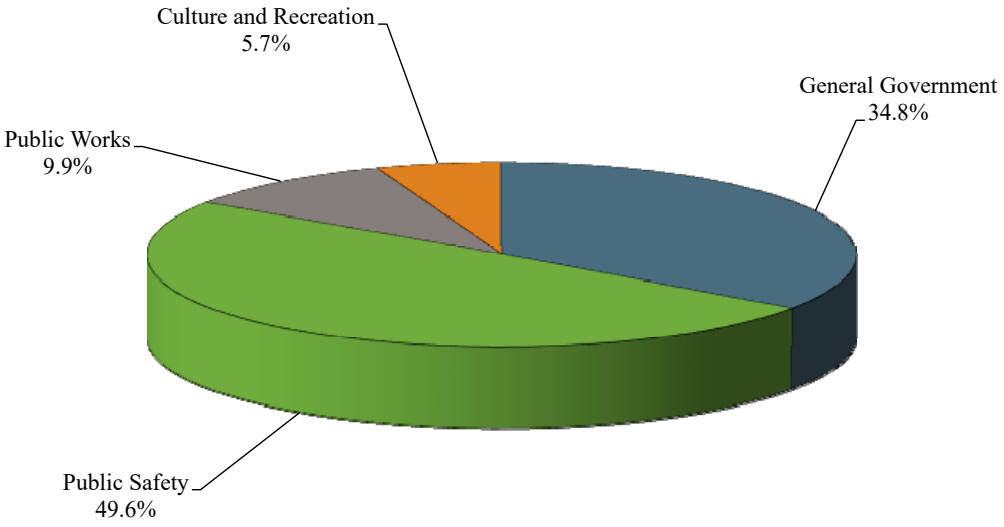
In total, the City's revenues were $141,255 over budget. The largest variance was in licenses and permits, which came in $105,564 over budget. This was due to the City budgeting conservatively for these revenues as they can vary greatly from year to year.

Other revenues were consistent with the amounts that were budgeted for them.

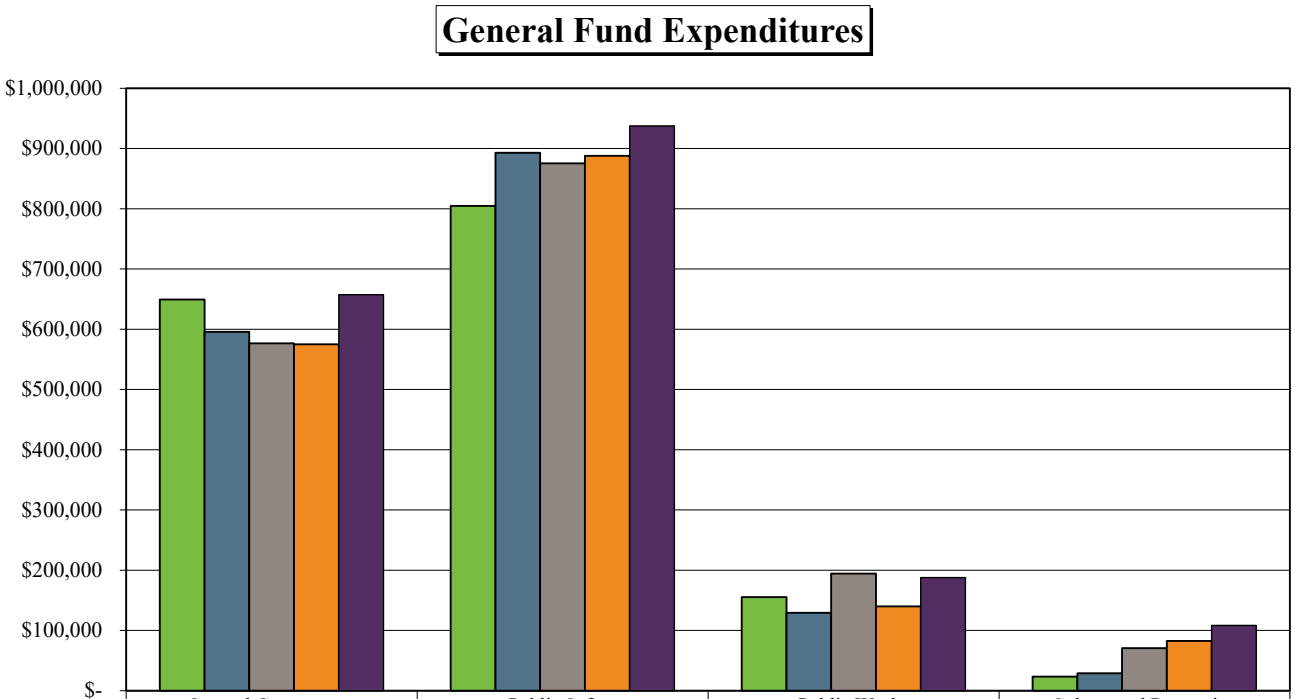
GENERAL FUND EXPENDITURES

The pie chart below and the graph on the following page present an allocation of General Fund expenditures by department. Total expenditures in 2018 were $1,890,560. As the pie chart indicates, public safety comprised the largest percentage of General Fund expenditures at approximately 49.6%. General government expenditures made up the second largest portion of the General Fund expenditures at 34.8%. Expenditures in all functions increased from 2017, as discussed on the following page.

2018 General Fund Expenditures



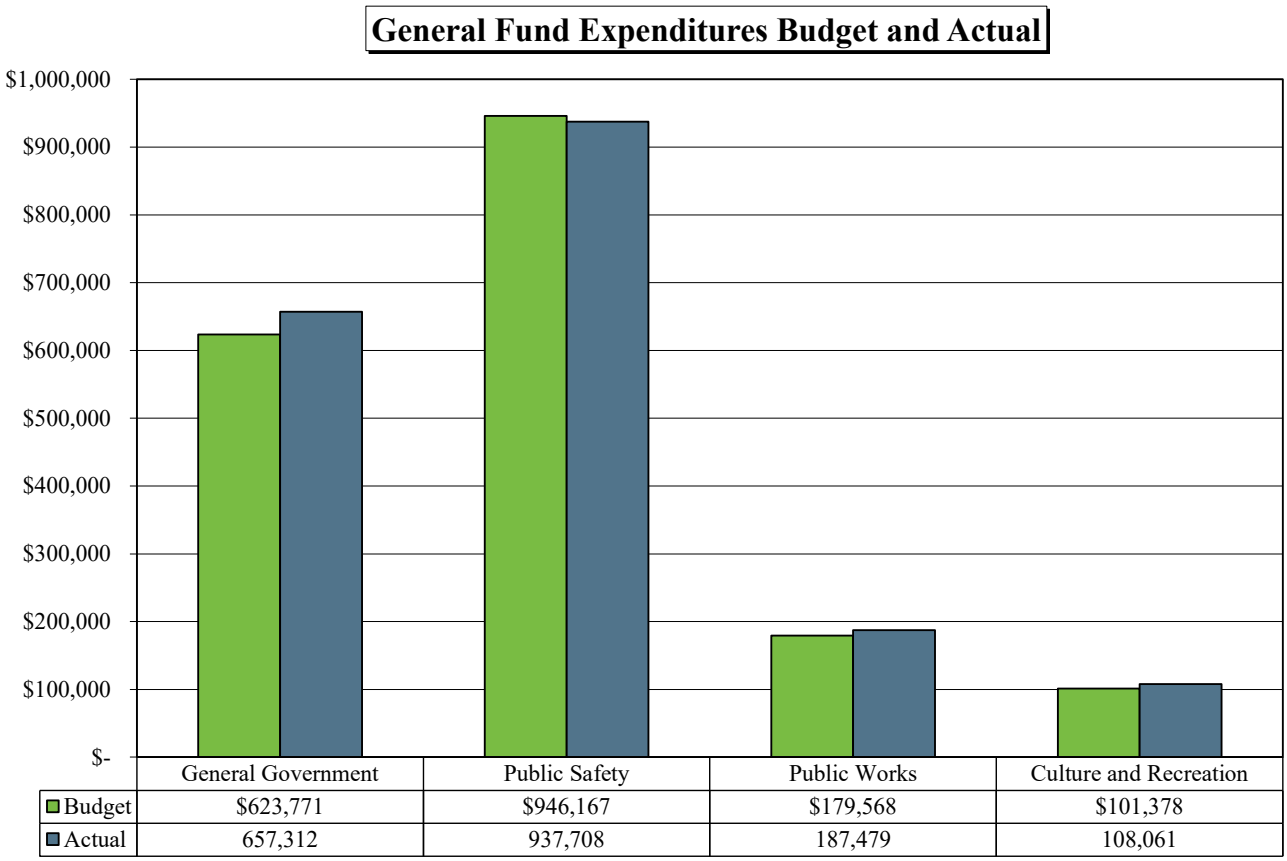
GENERAL FUND EXPENDITURES (CONTINUED)



	General Government	Public Safety	Public Works	Culture and Recreation
2014	$649,212	$804,601	$155,198	$23,042
2015	595,657	892,807	129,264	28,782
2016	576,639	875,691	194,376	70,765
2017	574,854	887,810	139,921	82,432
2018	657,312	937,708	187,479	108,061

In total, General Fund expenditures increased $205,543, or 12.2% from 2017. General government expenditures increased $82,458 due to increased inspection fees related to the increased permit revenues, and wage increases related to a compensation study done in 2018. Public safety increased $49,898 due to more hours worked and hiring an additional part time employee to help cover for a position that was vacant in 2018. Public works expenditures increased $47,558 due to payouts related to two employees retiring. All other expenditures remained consistent with the prior year.

GENERAL FUND EXPENDITURES – BUDGET AND ACTUAL



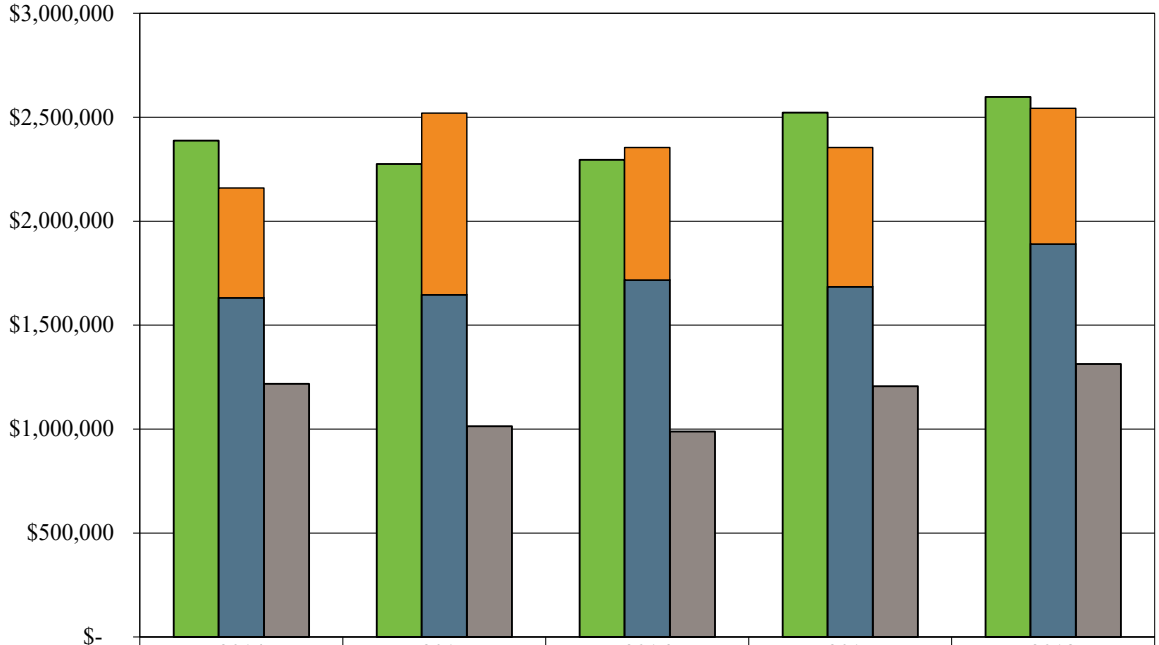
In total, the City's expenditures were over budget by $39,676 or a budget variance of 2.1%.

General government was overbudget due to not budgeting for the increased inspection costs noted on the previous page. All other functions actual expenditures were consistent with the budget.

GENERAL FUND REVENUES, EXPENDITURES, AND FUND BALANCE

As illustrated in the graph below, total revenues have exceeded total expenditures in the General Fund each of the last five years. The ending fund balance represents eight months of 2018 General Fund expenditures, excluding transfers out. It is important to carry over an adequate fund balance as the City relies on year-end fund balance to finance much of the subsequent year's expenditures, since Local Government Aid (LGA) and major property tax settlements are not received until May and June.

The City's fund balance policy is to have 40-50% of the subsequent year's budgeted expenditures in unassigned fund balance at year-end. The City's unassigned fund balance of $1,301,389 at December 31, 2018 met this goal. The fund balance represents 49.6% of 2019 budgeted expenditures.

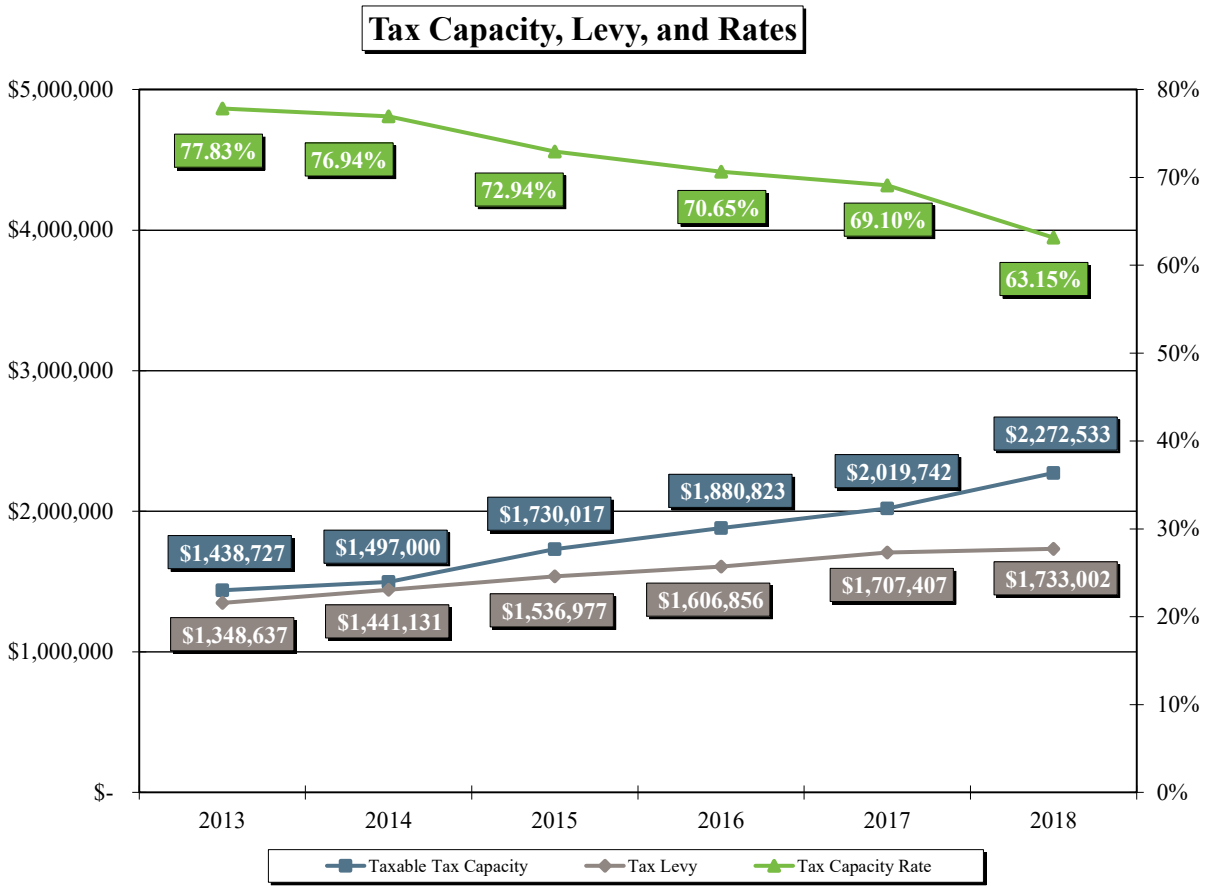


	2014	2015	2016	2017	2018
Total Revenues	$2,388,022	$2,275,626	$2,295,594	$2,523,040	$2,597,009
Fund Balance	1,217,304	1,013,083	988,681	1,206,804	1,312,883
Transfers Out	526,880	873,337	637,525	669,400	652,870
Total Expenditures	1,632,053	1,646,510	1,717,471	1,685,017	1,890,560

TAX CAPACITY, LEVY, AND RATES

Tax capacity information for 2013-2016 was obtained from the League of Minnesota Cities *Property Tax Data Tables* (www.lmnc.org). Tax capacity information for 2017-2018 was obtained from Hennepin County.

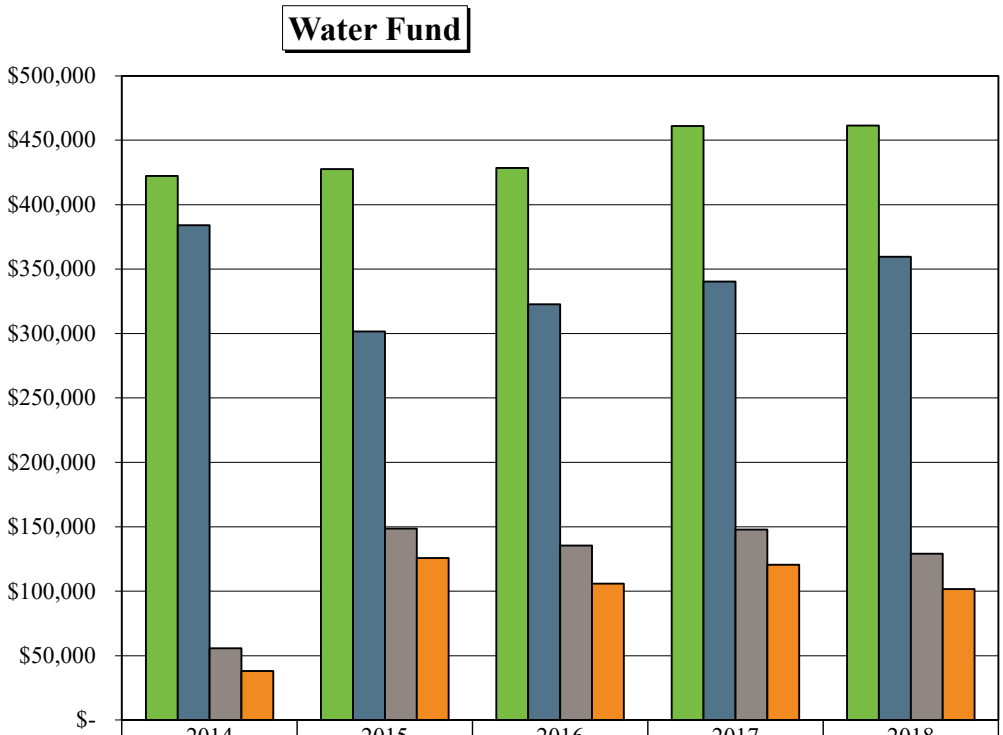
The graph below presents information relating to the City's tax levy, tax capacity, and rates.



WATER FUND

The graph below illustrates the operations of the Water Fund for the past five years.

The City's Water Fund had operating income of $101,762 in 2018 with depreciation. Charges for services increased by 0.1%, or $413, as a result of increased usage. Operating expenses increased from the prior year by 5.6% or $19,154. This was due to increased costs associated with purchasing water. Adding nonoperating revenues, capital contributions, and transfers out, the Water Fund experienced an increase in net position of $94,506.

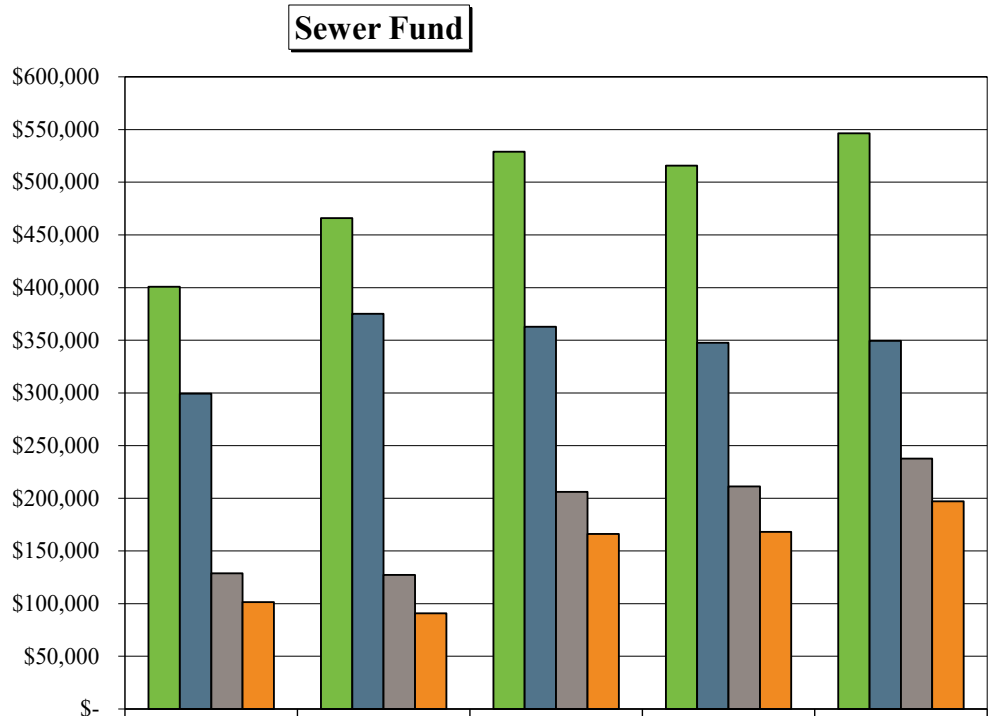


	2014	2015	2016	2017	2018
Charges for Services	$422,202	$427,491	$428,530	$460,935	$461,348
Operating Expenses	384,071	301,710	322,712	340,432	359,586
Operating Income without Depreciation	55,770	148,681	135,581	147,894	129,114
Operating Income with Depreciation	38,131	125,781	105,818	120,503	101,762

SEWER FUND

The graph below illustrates the operations of the Sewer Fund for the past five years.

The Sewer Fund had positive operations again in 2018, showing an increase in operating income to $197,100, which includes depreciation expense. This was mainly due to an increase in charges for services due to increased usage. Adding nonoperating revenues, capital contributions, and transfers out, the Sewer Fund experienced an increase in net position of $141,505.

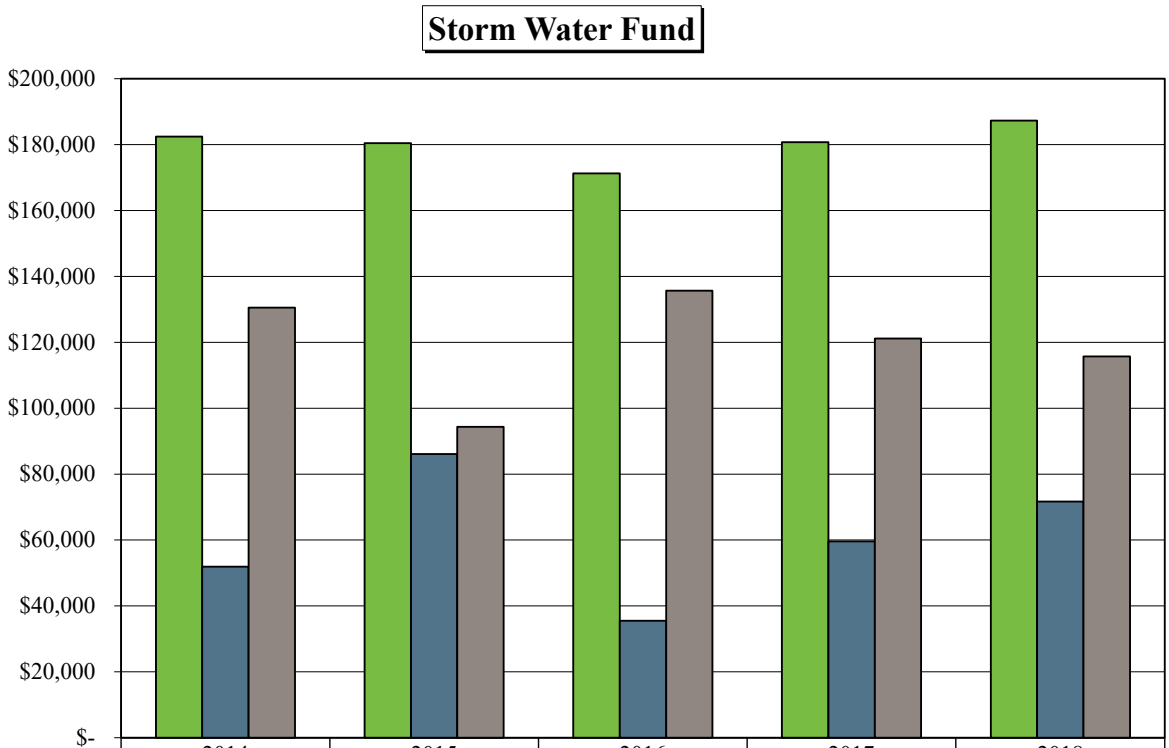


	2014	2015	2016	2017	2018
Charges for Services	$400,755	$465,783	$528,999	$515,803	$546,444
Operating Expenses	299,306	375,072	362,926	347,689	349,344
Operating Income without Depreciation	128,851	127,285	206,152	211,182	237,724
Operating Income with Depreciation	101,449	90,711	166,073	168,114	197,100

STORM WATER FUND

The graph below illustrates the operations of the Storm Water Fund for the past five years.

The Storm Water Fund operating revenue increased 3.7% or $6,622 from 2017. This was due to an increase in residential equivalency factors. Operating expenses increased $1,655, or 0.5%, from 2017 to 2018 due to an increase in depreciation expense related to asset additions. Adding nonoperating revenues, capital contributions, and transfers out, the Storm Water Fund experienced an increase in net position of $25,836.



	2014	2015	2016	2017	2018
Charges for Services	$182,406	$180,389	$171,212	$180,695	$187,317
Operating Expenses	51,910	86,046	35,507	59,528	71,648
Operating Income	130,496	94,343	135,705	121,167	115,669

Enterprise funds may be used to account for any activity in which a fee is charged. It is not required to have the fee support the entire activity; however, the basic premise in establishing an enterprise fund is the activity will be operated similar to a business. Therefore, it is expected for the enterprise fund to at least be able to meet its current and future obligations.

We recommend the City continue to evaluate water, sewer, and storm water rates to continue generating sufficient operating income in the future.

City of Osseo
Emerging Issues

Executive Summary

The following is an executive summary of financial and business related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- **Accounting Standard Update – GASB Statement No. 84 – Fiduciary Activities** – GASB has issued GASB Statement No. 84 relating to accounting and financial reporting for fiduciary activities. This new statement establishes clarity to determine when a government has fiduciary responsibility for a certain activity.
- **Accounting Standard Update – GASB Statement No. 87 – Leases** – GASB has issued GASB Statement No. 87 relating to accounting and financial reporting for leases. This new statement establishes a single model for lease accounting based on the principle that leases are financing of the right to use an underlying asset.

The following is an extensive summary of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your City.

ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 84 – *FIDUCIARY ACTIVITIES*

The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

GASB Statement No. 84 describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 84 – *FIDUCIARY ACTIVITIES* (CONTINUED)

GASB Statement No. 84 is effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 87 – *LEASES*

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' 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. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying 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.

A short-term lease is 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.

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

ACCOUNTING STANDARD UPDATE – GASB STATEMENT NO. 87 – *LEASES* (CONTINUED)

A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

GASB Statement No. 87 is effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

City of Osseo
Hennepin County, Minnesota

Financial Statements

December 31, 2018

bergankDV

City of Osseo
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City of Osseo
Elected Officials and Administration
December 31, 2018

Elected Officials	Position	Term Expires
Duane Poppe	Mayor	December 31, 2018
Mark Schulz	Council Member	December 31, 2020
Harold E. Johnson	Council Member	December 31, 2020
Larry Stelmach	Council Member	December 31, 2018
Anne Zelenak	Council Member	December 31, 2018
Administration		
Riley Grams	City Administrator/ EDA Executive Director	Appointed
Teri Portinen	Financial Officer	Appointed

Independent Auditor's Report

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

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Osseo, Minnesota, as of and for the year ended December 31, 2018, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions
In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Osseo, Minnesota, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Implementation of GASB 75
As discussed in Note 12 to the financial statements, the City has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Osseo's basic financial statements. The accompanying supplementary information, as identified in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Other Matters (Continued)

Other Information (Continued)

The supplementary 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

BerganKDV Ltd.

Minneapolis, Minnesota
May 7, 2019

City of Osseo
Management's Discussion and Analysis

As management of the City of Osseo, 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 year ended December 31, 2018

FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities at the close of the most recent year by $12,032,187.
- As of the close of the current year, the City's governmental funds reported combined ending fund balances of $5,232,677 a decrease of $3,184,281.
- At the end of the current year, unassigned fund balance for the General Fund was $1,301,389 or 52.0% of 2018 total General Fund expenditures and transfers out and 50.06% of the 2019 budgeted expenditures.
- The net position of the governmental activities increased by $267,834 and the net position of the business-type activities increased by $261,847.
- On March 26, 2018 S&P Global Ratings raised its long-term rating to "AA" from "AA-1" on the City's existing general obligation bonds.
- The City issued $805,000 G.O. Bonds to finance the 2018 infrastructure improvements.
- The City also retired $4,485,000 in scheduled bond principal in 2018.
- Cash with fiscal agent reported in the 2009 Central Avenue Reconstruction Debt Service Fund in 2017 totaled $3,521,885 and was used to pay the 2009A Bonds when called on February 1, 2018.
- The completion of the call of the 2009A bonds in 2018 accounts for the significant decrease in the governmental funds balance in 2018.

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 comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) Notes to Financial Statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broader 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 and liabilities, with the difference between the two 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 year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this Statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

GOVERNMENT-WIDE FINANCIAL STATEMENTS (CONTINUED)

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, cultural and recreation, economic development, interest on long-term debt and intergovernmental. The business-type activities of the City include the water, sewer, and storm water.

The government-wide financial statements can be found on pages 15-17 of this report.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, 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 near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a City'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 City's near-term financing decisions. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund (page 25) to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 18-25 of this report.

Proprietary Funds

The City maintains proprietary funds. The City's enterprise (proprietary) 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 water, sewer, and storm water services.

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 services, all of which are considered to be major funds of the City.

The basic proprietary fund financial statements can be found on pages 26-28 of this report.

FUND FINANCIAL STATEMENTS (CONTINUED)

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 29-64 of this report.

Blended Component Unit

The Osseo Economic Development Authority (EDA) has a seven-member governing body, with the majority of its membership being City Council members. Although legally separate, its financial activity is combined with the City as a blended component unit.

Comparative Data

In comparing year-end 2018 to 2017, there are a few items of note. The City's General Fund revenues increased in 2018 by $73,969 while the City's expenditures increased by $205,543 excluding transfers in or out. Budgeted transfers out decreased by $16,530 in accordance with the City's long-term capital improvement plan. The overall General Fund Balance increased $106,079.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a City's financial position. In the case of the City, assets exceeded liabilities by $12,032,187 at the close of the most recent year.

By far the largest portion of the City net assets reflects its investment in capital assets (e.g., land, buildings, infrastructure, machinery, and equipment) less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City 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.

Governmental Activities

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	$ 8,019,964	$ 11,120,252	$ 3,167,089	$ 2,806,724	$ 11,187,053	$ 13,926,976
Capital assets	12,815,632	13,112,596	1,944,781	1,854,874	14,760,413	14,967,470
Total assets	$ 20,835,596	$ 24,232,848	$ 5,111,870	$ 4,661,598	$ 25,947,466	$ 28,894,446
Deferred outflows of resources	$ 844,847	$ 1,060,590	$ 45,089	$ 57,980	$ 889,936	$ 1,118,570
Long-term liabilities outstanding	$ 11,684,933	$ 11,854,920	$ 372,001	$ 180,293	$ 12,056,934	$ 12,035,213
Other liabilities	1,628,468	5,126,717	56,949	60,050	1,685,417	5,186,767
Total liabilities	$ 13,313,401	$ 16,981,637	$ 428,950	$ 240,343	$ 13,742,351	$ 17,221,980
Deferred inflows of resources	$ 1,025,930	$ 1,108,492	$ 36,934	$ 29,901	$ 1,062,864	$ 1,138,393
Net position						
Net invesment in capital assets	$ 3,313,202	$ 3,767,096	$ 1,739,781	$ 1,854,874	$ 5,052,983	$ 5,621,970
Restricted	3,879,919	3,501,723	-	-	3,879,919	3,501,723
Unrestricted	147,991	(65,510)	2,951,294	2,594,460	3,099,285	2,528,950
Total net position	$ 7,341,112	$ 7,203,309	$ 4,691,075	$ 4,449,334	$ 12,032,187	$ 11,652,643

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Governmental Activities (Continued)

In June 2012, the Governmental Accounting Standards Board (GASB 68) issued new public pension accounting rules that took effect in fiscal year 2015 for local and state governments. The "Net Pension Liability" is calculated by the Public Employees Retirement Association (PERA) actuary, and a pro-rata share of the liability is recorded on the City's Statement of Net Position. The City's share of the net pension liability is reported in footnote 10.

Governmental activities increased the City's net position by $267,834. The net position increase is mainly related to the General Fund revenue and expenditure variances noted in the "Comparative Data" section on the previous page and the capital grants and contributions related to public works.

Business-Type Activities

Business-type activities net position increased by $261,847. The following highlights the change in the net position of the business accounts:

- The Water Fund charges for services decreased by $25,280 and operating expenses increased by $19,154. The operating income of the Water Fund is $101,762 in 2018. Other income includes antennae rental income totaling $71,570 together with interest income totaling $22,858. Net position in the Water Fund increased by $94,506 in 2018. Transfers out include the Water Fund contribution to the debt service of various bond issues over the past several years.
- The Sewer Fund charges for services increased by $30,516 and operating expenses increased by $1,655. The operating income of $197,100 together with interest income of $3,181 accounted for an increase in the Sewer Fund net position of $141,505.
- The Storm Water Fund charges for services increased by $6,622 and operating expenses also increased by $19,494. The operating income totaled $115,669 and together with net interest expense totaling $6,060 accounted for most of the increase in net position in the Storm Water Fund. The net position increase was $25,836.
- Charges for services in the Water, Sewer and Storm Water Fund increased only slightly. There was no increase in the user rates for the Water, Sewer or Storm Water in 2018. The City will complete a utility rate study in 2019.
- Beginning in 2018, the City is allocating any portion of bonds issued that include utility (water, sewer or storm water) improvements to the respective enterprise funds. In prior years, the City has reported the liability for the bond issue in the governmental funds and transferred monies as necessary to finance the enterprise portion of the debt.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program revenues						
Charges for services	$ 353,401	$ 292,567	$ 1,266,554	$ 1,254,696	$ 1,619,955	$ 1,547,263
Operating grants and contributions	141,288	229,811	-	-	141,288	229,811
Capital grants and contributions	656,264	697,439	-	-	656,264	697,439
General revenues						
Taxes	1,752,981	1,731,967	-	-	1,752,981	1,731,967
Other taxes	-	-	-	-	-	-
Grants and contributions not restricted						
To specific programs	1,425,221	1,350,303	-	-	1,425,221	1,350,303
Other	71,922	109,889	27,478	38,343	99,400	148,232
Total revenues	4,401,077	4,411,976	1,294,032	1,293,039	5,695,109	5,705,015
Expenses						
General government	1,483,980	738,235	-	-	1,483,980	738,235
Public safety	1,109,229	1,194,606	-	-	1,109,229	1,194,606
Public works	930,630	737,385	-	-	930,630	737,385
Culture and recreation	191,427	146,665	-	-	191,427	146,665
Economic development	330,326	293,928	-	-	330,326	293,928
Interest on long-term debt	331,884	528,719	-	-	331,884	528,719
Intergovernmental	-	-	-	-	-	-
Municipal liquor store	-	-	-	-	-	-
Water	-	-	359,586	340,432	359,586	340,432
Sewer	-	-	349,344	347,689	349,344	347,689
Storm water	-	-	79,022	59,528	79,022	59,528
Wi-fi	-	-	-	-	-	-
Total expenses	4,377,476	3,639,538	787,952	747,649	5,165,428	4,387,187
Increase in net position before transfers	23,601	772,438	506,080	545,390	529,681	1,317,828
Transfers	244,233	(265,323)	(244,233)	265,323	-	-
Increase in net position	267,834	507,115	261,847	810,713	529,681	1,317,828
Net Position						
Beginning, as restated	7,073,278	6,566,163	4,429,228	3,618,515	11,502,506	10,184,678
Prior period adjustment	-	-	-	-	-	-
Ending	$ 7,341,112	$ 7,073,278	$ 4,691,075	$ 4,429,228	$ 12,032,187	$ 11,502,506

Financial Analysis of the Government'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 spendable 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 City's net resources available for spending at the end of the year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

Governmental Funds (Continued)

As of the end of the current year, the City's governmental funds reported combined ending fund balances of $5,232,677. Approximately 17.83%, or $932,818 of this total amount constitutes unassigned fund balance. The unassigned fund balance includes the fund balance deficit in the EDA Debt Service Fund of $199,046 and the balance of $169,525 deficits that is attributed to other non-major funds. The 2017 and 2018 Street Projects, financed by issuing bonds in 2017 and 2018 will be eliminated in 2019 and the EDA debt service fund deficit will be eliminated by future TIF revenues.

The restricted, committed, or assigned fund balances indicate that the expenditures are limited to the eligible expenditures imposed by other governing bodies, funds that are identified for use under the City's capital plans, or is already restricted for debt service.

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements.

The proprietary funds current year net position increase of $261,847 is primarily due to operating income totaling $414,531 less transfers out totaling $244,233.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund balance increased by $106,079 during the current year. Of the total fund balance of $1,312,883, $11,494 relates to prepaid items and is considered non-spendable and $1,301,389 is unassigned and available for spending at December 31, 2018.

The City's 2018 General Fund revenue includes $23,218 of excess TIF revenue (reported as part of property tax revenue). General Fund property tax and franchise tax revenues were $8,192 more than 2017. The City also received $210,464 in license and permit revenue compared to the estimated budget of $104,900. The license and permit revenue variance of $105,564 accounts for the most significant General Fund revenue variance. The total General Fund actual revenue was $141,255 more than anticipated in 2018. The General Fund expenditures totaled $1,890,560 compare to a budgeted expenditure total of $1,850,884. The variance is $39,676 and is due to the City's operating expenditures of the inspection services.

The total fund balance is within the parameters of the City's policy of maintaining a General Fund balance that is approximately 40-50% of the subsequent year's budgeted operating expenditures.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of December 31, 2018 amounted to $14,760,413 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, infrastructure, buildings, improvements, and machinery and equipment. The City continues its commitment to its Street Management Plan. The Street Management Plan started with the 2014 improvements and will continue thru 2020 or 2021 to complete the infrastructure improvements throughout the entire City. The Street Management Plan includes capital and maintenance expenditure estimates through 2029.

Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	$ 620,368	$ 1,241,560	$ 46,035	$ 46,035	$ 666,403	$ 1,287,595
Construction in Progress	1,026,439	942,966	-	-	1,026,439	942,966
Infrastructure	7,159,389	6,790,987	1,820,005	1,721,503	8,979,394	8,512,490
Buildings and Building Improvements	2,637,951	2,797,615	-	-	2,637,951	2,797,615
Improvements Other than Buildings	328,605	347,810	-	-	328,605	347,810
Machinery and Equipment	1,042,880	991,658	78,741	87,336	1,121,621	1,078,994
Total Capital Assets	$ 12,815,632	$ 13,112,596	$ 1,944,781	$ 1,854,874	$ 14,760,413	$ 14,967,470

Additional information on the City's capital assets can be found in Note 6 of this report.

Long-Term Debt

At the end of the current year the City had total bonded debt, including the lease revenue bonds, of $11,430,000. The G.O. Bonds and the G.O. Tax Increment Bonds are backed by the full faith and credit of the City. The revenue sources needed to finance the G.O. Bonds and G.O. Tax Increment Bonds include general property taxes, tax increments, special assessments, and contributions from the enterprise funds. The lease revenue bonds will be paid by the annual budget appropriations of the City Council.

Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
General Obligation (G.O.)	$ 9,090,000	$ 12,745,000	$ 205,000	$ -	$ 9,295,000	$ 12,745,000
G.O. Tax Increment	1,100,000	1,285,000	-	-	1,100,000	1,285,000
Capital Lease Payable	1,035,000	1,080,000	-	-	1,035,000	1,080,000
Total	$ 11,225,000	$ 15,110,000	$ 205,000	$ -	$ 11,430,000	$ 15,110,000

In March, 2018 Standard and Poor's (S & P) reviewed the City's rating of its long-term debt and increased the rating to AA from AA-1. The S & P report noted a strong economy along with the City's strong management with good financial policies, practices, and strong budgetary performance producing an operating surplus in the general fund.

Additional information on the City's long-term debt can be found in Note 7.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

- The City's tax capacity valuation has increased again for 2019 general property taxes extending this trend over the past several years.
- The tax capacity rate has decreased from 77.83% in 2013 to an estimated 59.64% in 2019.
- The 2019 General Fund budget is balanced with an estimated $2,622,870 in revenue and expenditures budgeted.
- The City did not increase the utility rates in 2019 pending the completion of a water, sewer and storm water user rate study.
- The City has issued street/utility/alley reconstruction bonds totaling $805,000 in 2018. The bonds will be repaid from resources budgeted annually in the General Fund together with contributions from the enterprise funds.
- The City will be issuing improvement bonds of approximately $1M in 2019 to finance its continuing planned street, water, sewer, and storm water improvements.

REQUESTS FOR INFORMATION

The financial report 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 report or requests for additional financial information should be addressed to the City at 415 Central Avenue, Osseo, Minnesota 55369.

BASIC FINANCIAL STATEMENTS

City of Osseo
Statement of Net Position
December 31, 2018

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments (including cash and equivalents)	$ 6,037,813	$ 2,218,016	$ 8,255,829
Cash with fiscal agent	-	-	-
Property tax receivable	28,509	-	28,509
Accounts receivable	32,446	339,626	372,072
Interest receivable	153,738	-	153,738
Due from other governments	9,666	-	9,666
Due from other funds (internal balances)	(550,812)	550,812	-
Mortgages receivable	187,142	-	187,142
Special assessments receivable			
Delinquent	6,989	42,489	49,478
Deferred	1,937,294	-	1,937,294
Prepaid items	13,016	16,146	29,162
Net pension asset	164,163	-	164,163
Capital assets			
Land	620,368	46,035	666,403
Construction in progress	1,026,439	-	1,026,439
Capital assets being depreciated			
Infrastructure	13,066,200	3,585,864	16,652,064
Buildings	4,268,289	-	4,268,289
Improvements	469,634	-	469,634
Machinery and equipment	2,317,564	246,069	2,563,633
Less accumulated depreciation	(8,952,862)	(1,933,187)	(10,886,049)
Total capital assets	12,815,632	1,944,781	14,760,413
Total assets	20,835,596	5,111,870	25,947,466
Deferred Outflows of Resources			
Deferred outflows of resources related to fire relief pensions	25,444	-	25,444
Deferred outflows of resources related to city pensions	809,211	43,999	853,210
Deferred outflows of resources related to other post employment benefits	10,192	1,090	11,282
Total deferred outflows of resources	844,847	45,089	889,936
Total assets and deferred outflows of resources	$ 21,680,443	$ 5,156,959	$ 26,837,402
Liabilities			
Accounts payable	$ 264,969	$ 2,868	$ 267,837
Contracts payable	34,171	-	34,171
Salaries and benefits payable	52,319	9,443	61,762
Due to other governments	8,237	14,556	22,793
Interest payable	127,345	2,028	129,373
Unearned revenue	4,551	-	4,551
Bonds payable, net of premiums			
Due within one year	1,020,000	10,000	1,030,000
Due in more than one year	10,672,201	195,000	10,867,201
Compensated absences payable			
Payable within one year	116,876	18,054	134,930
Due in more than one year	10,939	-	10,939
Net other post employment benefits (OPEB) liability	209,012	22,375	231,387
Net pension liability	792,781	154,626	947,407
Total liabilities	13,313,401	428,950	13,742,351
Deferred Inflows of Resources			
Deferred inflows of resources related to pensions	1,013,657	36,934	1,050,591
Deferred inflows of resources related to fire relief pensions	12,273	-	12,273
Total deferred inflows of resources	1,025,930	36,934	1,062,864
Net Position			
Net investment in capital assets	3,313,202	1,739,781	4,173,212
Restricted for			
Park improvements	136,385	-	136,385
Debt service	3,402,734	-	3,402,734
Other purposes	340,800	-	340,800
Unrestricted	147,991	2,951,294	3,979,056
Total net position	7,341,112	4,691,075	12,032,187
Total liabilities, deferred inflows of resources, and net position	$ 21,680,443	$ 5,156,959	$ 26,837,402

See notes to financial statements.

City of Osseo
Statement of Activities
Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Governmental activities			
General government	$ 1,483,980	$ 105,960	$ 11,980
Public safety	1,109,229	180,937	92,958
Public works	930,630	-	-
Culture and recreation	191,427	66,504	36,350
Economic development	330,326	-	-
Interest and fiscal charges on long-term debt	331,884	-	-
Total governmental activities	4,377,476	353,401	141,288
Business-type activities			
Water	359,586	532,918	-
Sewer	349,344	546,319	-
Storm water	79,022	187,317	-
Total business-type activities	787,952	1,266,554	-
Total governmental and business-type activities	$ 5,165,428	$ 1,619,955	$ 141,288

General revenues
- Property taxes
- Franchise taxes
- Tax increments
- Intergovernmental
- State aids
- Investment earnings
- Other general revenue

Transfers
Total general revenues and transfers
Change in net position

Net position - beginning
Change in accounting principle (see Note 12)
Net position - beginning, as restated

Net position - ending

See notes to financial statements.

Program Revenues	Net (Expense) Revenues and Changes in Net Position		
Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
$ -	$ (1,366,040)	$ -	$ (1,366,040)
53,257	(782,077)	-	(782,077)
603,007	(327,623)	-	(327,623)
-	(88,573)	-	(88,573)
-	(330,326)	-	(330,326)
-	(331,884)	-	(331,884)
656,264	(3,226,523)	-	(3,226,523)
-	-	173,332	173,332
-	-	196,975	196,975
-	-	108,295	108,295
-	-	478,602	478,602
$ 656,264	(3,226,523)	478,602	(2,747,921)
	1,752,981	-	1,752,981
	98,107	-	98,107
	695,520	-	695,520
	-	-	-
	631,594	-	631,594
	31,710	27,353	59,063
	40,212	125	40,337
	244,233	(244,233)	-
	3,494,357	(216,755)	3,277,602
	267,834	261,847	529,681
	7,203,309	4,449,334	11,652,643
	(130,031)	(20,106)	(150,137)
	7,073,278	4,429,228	11,502,506
	$ 7,341,112	$ 4,691,075	$ 12,032,187

City of Osseo
Balance Sheet - Governmental Funds
December 31, 2018

		Special Revenue	Debt Service	Debt Service
	General Fund (101, 200)	EDA General	2016B G.O. Improvement Refunding Bonds(365)	EDA Debt Service
Assets				
Cash and investments	$ 1,334,831	$ 468,513	$ 244,281	$ 305,565
Taxes receivable - delinquent	22,950	-	1,984	-
Special assessments receivable				
Delinquent	3,761	-	1,435	-
Deferred	4,551	-	950,932	-
Accounts receivable	23,718	-	-	-
Interest receivable	29,305	124,433	-	-
Due from other funds	667	-	-	-
Due from other governments	9,666	-	-	-
Mortgages receivable	-	187,142	-	-
Prepaid items	11,494	-	-	-
Total assets	$ 1,440,943	$ 780,088	$ 1,198,632	$ 305,565
Liabilities				
Accounts payable	$ 51,964	$ 1,329	$ -	$ 98,760
Contracts payable	-	-	-	-
Salaries and benefits payable	52,319	-	-	-
Due to other funds	-	667	-	405,851
Due to other governments	8,237	-	-	-
Total liabilities	112,520	1,996	-	504,611
Deferred Inflows of Resources				
Unavailable revenue - property taxes	15,540	-	186	-
Unavailable revenue - special assessments	-	-	951,885	-
Unavailable revenue - mortgages	-	311,574	-	-
Total deferred inflows of resources	15,540	311,574	952,071	-
Fund Balances				
Nonspendable	11,494	-	-	-
Restricted	-	-	246,561	-
Committed	-	466,518	-	-
Assigned	-	-	-	-
Unassigned	1,301,389	-	-	(199,046)
Total fund balances	1,312,883	466,518	246,561	(199,046)
Total liabilities, deferred inflows of resources, and fund balances	$ 1,440,943	$ 780,088	$ 1,198,632	$ 305,565

See notes to financial statements.

Capital Projects			
Streets (130)	2018 Street Improvement (405)	Nonmajor Governmental Funds	Total Governmental Funds
$ 1,433,954	$ 131,458	$ 2,119,211	$ 6,037,813
-	-	3,575	28,509
984	-	809	6,989
37,754	-	944,057	1,937,294
-	-	8,728	32,446
-	-	-	153,738
-	-	6,160	6,827
-	-	-	9,666
-	-	-	187,142
-	-	1,522	13,016
$ 1,472,692	$ 131,458	$ 3,084,062	$ 8,413,440
$ 46,692	$ 90	$ 66,134	$ 264,969
-	34,171	-	34,171
-	-	-	52,319
-	-	151,121	557,639
-	-	-	8,237
46,692	34,261	217,255	917,335
-	-	1,605	17,331
38,738	-	943,900	1,934,523
-	-	-	311,574
38,738	-	945,505	2,263,428
-	-	1,522	13,016
-	-	1,863,127	2,109,688
-	-	83,557	550,075
1,387,262	97,197	142,621	1,627,080
-	-	(169,525)	932,818
1,387,262	97,197	1,921,302	5,232,677
$ 1,472,692	$ 131,458	$ 3,084,062	$ 8,413,440

City of Osseo
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
December 31, 2018

Total fund balances - governmental funds	$ 5,232,677
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	21,768,494
Less accumulated depreciation	(8,952,862)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:	
Bond principal payable	(11,430,000)
Compensated absences payable	(127,815)
Net OPEB payable	(209,012)
Net pension liability	(792,781)
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions and post employment benefits that are not recognized in the governmental funds.	
Deferred inflows of resources related to pensions	(1,025,930)
Deferred outflows of resources related to pensions	834,655
Deferred outflows of resources related to post employment benefits	10,192
Fire Relief Association net pension asset created through contributions to a defined benefit pension plan which is not recognized in the governmental funds.	164,163
Bond premiums are reported as a liability within the Statement of Net Position and are reported as an other financing source in the year the debt is issued within the governmental funds.	(262,201)
Delinquent receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	
Property taxes	11,332
Special assessments	3,385
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Deferred special assessments	1,932,586
Second mortgage principal and accrued interest	311,574
Governmental funds do not report a liability for accrued interest until due and payable.	(127,345)
Total net position - governmental activities	$ 7,341,112

See notes to financial statements.

City of Osseo
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2018

		Special Revenue	Debt Service	
	General Fund (101, 200)	EDA General	2016B G.O. Improvement Refunding Bonds(365)	EDA Debt Service
Revenues				
Taxes	$ 1,460,861	$ -	$ 105,030	$ -
Tax increments	-	-	-	572,360
Franchise taxes	98,107	-	-	-
Special assessments	3,862	-	188,906	-
Licenses and permits	210,464	-	-	-
Intergovernmental	720,876	151	-	-
Charges for services	37,578	-	-	-
Fines and forfeitures	43,310	-	-	-
Miscellaneous				
Investment income	4,223	2,296	14,722	578
Contributions and donations	6,000	-	-	-
Refunds and reimbursements	582	-	-	-
Other	11,146	-	-	-
Total revenues	2,597,009	2,447	308,658	572,938
Expenditures				
Current				
General government	657,312	-	-	-
Public safety	937,708	-	-	-
Public works	187,479	-	18,954	-
Culture and recreation	103,341	-	-	-
Economic development	-	26,177	-	186,171
Debt service				
Principal	-	-	3,750,000	90,000
Interest and other charges	-	-	160,307	25,000
Capital outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	4,720	-	-	-
Economic development	-	-	-	-
Total expenditures	1,890,560	26,177	3,929,261	301,171
Excess of revenues over (under) expenditures	706,449	(23,730)	(3,620,603)	271,767
Other Financing Sources (Uses)				
Bond issuance	-	-	-	-
Bond premium	-	-	-	-
Transfers in	52,500	-	73,092	-
Transfers out	(652,870)	(45,000)	-	(168,392)
Total other financing sources (uses)	(600,370)	(45,000)	73,092	(168,392)
Net change in fund balances	106,079	(68,730)	(3,547,511)	103,375
Fund Balances				
Beginning of year	1,206,804	535,248	3,794,072	(302,421)
End of year	$ 1,312,883	$ 466,518	$ 246,561	$ (199,046)

See notes to financial statements.

Capital Projects			
Streets (130)	2018 Street Improvement (405)	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ 182,859	$ 1,748,750
-	-	123,160	695,520
-	-	-	98,107
6,711	159,283	175,742	534,504
-	-	-	210,464
20,823	-	11,980	753,830
-	-	38,512	76,090
-	-	-	43,310
4,467	373	5,051	31,710
-	-	104,577	110,577
-	-	-	582
-	-	40,351	51,497
32,001	159,656	682,232	4,354,941
-	-	30,920	688,232
-	-	1,880	939,588
-	375	132	206,940
-	-	64,186	167,527
-	-	103,468	315,816
-	-	645,000	4,485,000
-	45,354	187,464	418,125
-	-	106,079	106,079
-	-	197,531	197,531
51,698	832,579	175,346	1,059,623
-	-	-	4,720
-	-	-	-
51,698	878,308	1,512,006	8,589,181
(19,697)	(718,652)	(829,774)	(4,234,240)
-	792,799	12,201	805,000
-	726	-	726
367,050	55,714	959,827	1,508,183
(307,505)	-	(90,183)	(1,263,950)
59,545	849,239	881,845	1,049,959
39,848	130,587	52,071	(3,184,281)
1,347,414	(33,390)	1,869,231	8,416,958
$ 1,387,262	$ 97,197	$ 1,921,302	$ 5,232,677

City of Osseo
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities - Governmental Funds
Year Ended December 31, 2018

Total net change in fund balances - governmental funds	$ (3,184,281)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.	
Capital outlays	1,065,826
Assets transferred to enterprise funds	-
Depreciation expense	(705,765)
Loss on disposal	(657,025)
Loss on disposal of construction in progress	-
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(2,795)
Governmental funds recognized pension contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.	
Pension expense	(24,613)
Net OPEB obligations are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(20,657)
Principal payments on long-term debt are recognized as expenditures in the governmental funds but have no impact on the net position in the Statement of Activities.	4,485,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Accrued interest payable	62,107
Amortization of bond premiums	24,134
The issuance of long-term debt provides current financial resources to governmental funds and has no effect on net position. These amounts are reported in the governmental funds as a source of financing. These amounts are not shown as revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.	
Bonds payable	(805,000)
The governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.	
Bond premium	(726)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Special assessments deferred	43,876
Special assessments delinquent	(1,971)
Second mortgage principal and accrued interest	(14,507)
Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	4,231
Change in net position - governmental activities	$ 267,834

See notes to financial statements.

City of Osseo
Statement of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2018

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues			
Property taxes	$ 1,466,727	$ 1,460,861	$ (5,866)
Franchise taxes	89,400	98,107	8,707
Special assessments	-	3,862	3,862
Licenses and permits	104,900	210,464	105,564
Intergovernmental	725,727	720,876	(4,851)
Charges for services	19,000	37,578	18,578
Fines and forfeitures	30,000	43,310	13,310
Miscellaneous			
Investment income	8,000	4,223	(3,777)
Contributions and donations	-	6,000	6,000
Refunds and reimbursments	1,000	582	(418)
Other	11,000	11,146	146
Total revenues	2,455,754	2,597,009	141,255
Expenditures			
Current			
General government	623,771	657,312	33,541
Public safety	946,167	937,708	(8,459)
Public works	179,568	187,479	7,911
Culture and recreation	96,378	103,341	6,963
Capital outlay			
Culture and recreation	5,000	4,720	(280)
Total expenditures	1,850,884	1,890,560	39,676
Excess of revenues over expenditures	604,870	706,449	101,579
Other Financing Sources (Uses)			
Transfers in	52,500	52,500	-
Transfers out	(652,870)	(652,870)	-
Total other financing sources (uses)	(600,370)	(600,370)	-
Net change in fund balance	$ 4,500	106,079	$ 101,579
Fund Balance			
Beginning of year		1,206,804	
End of year		$ 1,312,883	

See notes to financial statements.

City of Osseo
Statement of Net Position - Proprietary Funds
December 31, 2018

	Water (601)	Sewer (602)	Storm Water (604)	Total
Assets				
Current assets				
Cash and cash equivalents	$ 740,912	$ 1,022,090	$ 455,014	$ 2,218,016
Special assessments receivable				
Delinquent	17,711	19,610	5,168	42,489
Accounts receivable	137,523	147,177	54,926	339,626
Due from other funds	550,812	-	-	550,812
Prepaid items	644	15,502	-	16,146
Total current assets	1,447,602	1,204,379	515,108	3,167,089
Noncurrent assets				
Capital assets				
Land	46,035	-	-	46,035
Infrastructure	946,254	2,044,559	595,051	3,585,864
Machinery and equipment	246,069	-	-	246,069
Total capital assets	1,238,358	2,044,559	595,051	3,877,968
Less accumulated depreciation	(663,656)	(1,213,964)	(55,567)	(1,933,187)
Net capital assets	574,702	830,595	539,484	1,944,781
Total assets	2,022,304	2,034,974	1,054,592	5,111,870
Deferred Outflows of Resources				
Deferred outflows of resources related to pensions	19,258	19,613	5,128	43,999
Deferred outflows of resources related to post employment benefits	481	481	128	1,090
	19,739	20,094	5,256	45,089
Total assets and deferred outflows of resources	$ 2,042,043	$ 2,055,068	$ 1,059,848	$ 5,156,959
Liabilities and Net Position				
Current liabilities				
Accounts payable	$ 1,592	$ 925	$ 351	$ 2,868
Salaries and benefits payable	4,203	4,203	1,037	9,443
Interest payable	-	-	2,028	2,028
Due to other governments	14,556	-	-	14,556
Bonds payable, due within one year	-	-	10,000	10,000
Compensated absences payable	8,823	8,823	408	18,054
Total current liabilities	29,174	13,951	13,824	56,949
Noncurrent liabilities				
Bonds payable	-	-	205,000	205,000
Compensated absences	8,823	8,823	408	18,054
Net opeb payable	9,873	9,873	2,629	22,375
Net pension liability	67,677	68,927	18,022	154,626
Less amount due within one year	(8,823)	(8,823)	(10,408)	(28,054)
Total noncurrent liabilities	77,550	78,800	215,651	372,001
Total liabilities	106,724	92,751	229,475	428,950
Deferred inflows of resources				
Deferred inflows of resources related to pensions	16,165	16,464	4,305	36,934
Net Position				
Net investment in capital assets	574,702	830,595	334,484	1,739,781
Unrestricted	1,344,452	1,115,258	491,584	2,951,294
Total net position	1,919,154	1,945,853	826,068	4,691,075
Total liabilities, deferred inflows of resources, and net position	$ 2,042,043	$ 2,055,068	$ 1,059,848	$ 5,156,959

See notes to financial statements.

City of Osseo
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Proprietary Funds
Year Ended December 31, 2018

	Water (601)	Sewer (602)	Storm Water (604)	Total
Operating revenues				
Charges for services	$ 446,501	$ 538,525	$ 183,708	$ 1,168,734
Permits, hookup fees, and penalties	14,847	7,794	3,609	26,250
Total operating revenues	461,348	546,444	187,317	1,195,109
Operating expenses				
Wages and salaries	88,338	88,338	23,521	200,197
Employee benefits	16,720	17,953	2,845	37,518
Materials and supplies	9,076	6,248	2,376	17,700
Repairs and maintenance	3,057	5,413	3,841	12,311
Professional services	22,336	20,717	15,030	58,083
Insurance	2,309	4,192	931	7,432
Utilities	2,472	9,886	1,031	13,389
Depreciation	27,352	40,624	14,054	82,030
Other	4,106	3,416	8,019	15,541
Service charges	183,820	152,557	-	336,377
Total operating expenses	359,586	349,344	71,648	780,578
Operating income	101,762	197,100	115,669	414,531
Nonoperating revenues/(expenses)				
Investment income	22,858	3,181	1,314	27,353
Interest expense	-	-	(7,374)	(7,374)
Other income	71,570	-	-	71,570
Total nonoperating revenues	94,428	3,181	(6,060)	91,549
Income before capital Contributions and transfers	196,190	200,281	109,609	506,080
Transfers out	(101,684)	(58,776)	(83,773)	(244,233)
Change in net position	94,506	141,505	25,836	261,847
Net position				
Beginning of year	1,833,520	1,813,220	802,594	4,449,334
Change in accounting principle (Note 12)	(8,872)	(8,872)	(2,362)	(20,106)
Beginning of year as restated	1,824,648	1,804,348	800,232	4,429,228
End of year	$ 1,919,154	$ 1,945,853	$ 826,068	$ 4,691,075

See notes to financial statements.

City of Osseo
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2018

	Water (601)	Sewer (602)	Storm Water (604)	Total
Cash Flows - Operating Activities				
Receipts from customers and users	$ 458,362	$ 545,113	$ 187,713	$ 1,191,188
Payments to suppliers	(230,440)	(205,909)	(32,252)	(468,601)
Payments to employees	(110,024)	(110,063)	(29,226)	(249,313)
Miscellaneous revenue	71,570	-	-	71,570
Net cash flows - operating activities	189,468	229,141	126,235	544,844
Cash Flows - Noncapital Financing Activities				
Payments to/from other funds	(40,379)	-	-	(40,379)
Transfer to other funds	(101,684)	(58,776)	(83,773)	(244,233)
Net cash flows - noncapital financing activities	(142,063)	(58,776)	(83,773)	(284,612)
Cash Flows - Capital and Related Financing Activities				
Interest paid on debt	-	-	(5,346)	(5,346)
Long-term debt proceeds	-	-	205,000	205,000
Acquisition of capital assets	(14,000)	(17,516)	(140,421)	(171,937)
Net cash flows - capital and related Financing activities	(14,000)	(17,516)	59,233	27,717
Cash Flows - Investing Activities				
Interest and dividends received	22,858	3,181	1,314	27,353
Net change in cash and cash equivalents	56,263	156,030	103,009	315,302
Cash and Cash Equivalents				
January 1	684,649	866,060	352,005	1,902,714
December 31	$ 740,912	$ 1,022,090	$ 455,014	$ 2,218,016
Reconciliation of Operating Income to Net Cash Flows - Operating Activities				
Operating income	$ 101,762	$ 197,100	$ 115,669	$ 414,531
Adjustments to reconcile operating income To net cash flows - operating activities				
Miscellaneous revenue	71,570	-	-	71,570
Depreciation expense	27,352	40,624	14,054	82,030
Accounts receivable	(3,980)	(2,090)	(869)	(6,939)
Prepaid items	(97)	(666)	-	(763)
Special assessments receivable	994	759	1,265	3,018
Accounts payable	(3,834)	(329)	(1,024)	(5,187)
Due to other governmental units	667	(2,485)	-	(1,818)
Salaries payable	1,156	1,156	273	2,585
Net pension expense	(2,566)	(1,372)	(715)	(4,653)
Compensated absences payable	(4,076)	(4,076)	(2,557)	(10,709)
Net opeb payable	520	520	139	1,179
Total adjustments	87,706	32,041	10,566	130,313
Net cash flows - operating activities	$ 189,468	$ 229,141	$ 126,235	$ 544,844
Noncash Activities				
Contribution of capital assets from governmental funds	$ -	$ -	$ -	$ -

See notes to financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Osseo is a statutory city governed by an elected mayor and four council members. The accompanying financial statements present the government entities for which the government is considered to be financially accountable.

The financial statements present the City and its component unit. The City includes all funds, account groups, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the City are financially accountable and are included within the basic financial statements of the City because of the significance of their operational or financial relationships with the City.

The City is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the City.

As a result of applying the component unit definition criteria above, a certain organization has been defined and is presented in this report as a Blended Component Unit and reported as if it were part of the City.

1. Blended Component Unit

The Osseo Economic Development Authority (EDA) is a legal entity separate from the City. Although legally separate, the Osseo EDA is reported as if it were part of the primary government because the governing body is the same as the City Council and management of the City has operational responsibility for activities of the EDA. Separate financial statements are not prepared for the Osseo EDA.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

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

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

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

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

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

Description of Funds:

Major Governmental Funds:

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

EDA Special Revenue fund – This fund accounts for all non-debt service and capital EDA activity.

2016B G.O. Improvement Refunding Bonds – This fund accounts for the resources accumulated and payments made for principal and interest on this bond issue.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Description of Funds: (Continued)

Major Governmental Funds: (Continued)

EDA Debt Service – This fund accounts for resources accumulated and payments made for principal and interest on EDA debt issuances.

Streets Capital Projects Fund – This fund accounts for resources accumulated and payments related to the City's streets.

2018 Street Improvements Capital Projects Fund – This fund accounts for resources accumulated and payments related to street improvements.

Proprietary Funds:

Water Fund – This fund accounts for the operations of the City's water utility.

Sewer Fund – This fund accounts for the operations of the City's sewer utility.

Storm Water Fund – This fund accounts for the operations of the City's storm water utility.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's utility functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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 Water, Sewer, and Storm Water Enterprise Funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Fund Balance

1. Deposits and Investments

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances. The City and EDA Component Unit's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

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

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

2. Receivables and Payables

All trade and property tax receivables are shown at a gross amount since both are assessable to the property taxes and are collectible upon the sale of the property.

The City levies its property tax for the subsequent year during the month of December. December 28 is the last day the City can certify a tax levy to the County Auditor for collection the following year. Such taxes become a lien on January 1 and are recorded as receivables by the City at that date. The property tax is recorded as revenue when it becomes measurable and available. Hennepin County is the collecting agency for the levy and remits the collections to the City three times a year. The tax levy notice is mailed in March with the first half of the payment due on May 15 and the second half due on October 15. Taxes not collected as of December 31 each year are shown as delinquent taxes receivable.

The County Auditor prepares the tax list for all taxable property in the City, applying the applicable tax rate to the tax capacity of individual properties, to arrive at the actual tax for each property. The County Auditor also collects all special assessments, except for certain prepayments paid directly to the City.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Receivables and Payables (Continued)

The County Auditor submits the list of taxes and special assessments to be collected on each parcel of property to the County Treasurer in January of each year.

3. 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 recorded as an expenditure at the time of consumption.

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost greater than $5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Infrastructure	15-100
Structures and improvements	25-50
Equipment	3-5
Public improvements	20-40

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The City has one item that qualifies for reporting in this category. The City presents deferred outflows of resources on the Statement of Net Position for deferred outflows of resources related to pensions and OPEB for various estimate differences that will be amortized and recognized over future years.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

5. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category. The City presents deferred inflows of resources on the Governmental Fund Balance Sheet as unavailable revenue. The governmental funds report unavailable revenues from three sources: property taxes, special assessments, and mortgage receivable. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City presents deferred inflows of resources on the Statement of Net Position for deferred inflows of resources related to pensions and OPEB for various estimate differences that will be amortized and recognized over future years.

6. Compensated Absences

Employees earn vacation days based upon the number of completed years of service. Full-time employees earn 96 hours of sick pay each year. The City compensates employees for unused vacation upon termination of employment, up to a maximum of 840 hours. Employees are also entitled to payment for 50% for their unused sick leave upon termination, up to a maximum of 960 hours.

7. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the 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. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the relief association and additions to/deductions from PERA's and the relief association's fiduciary net position have been determined on the same basis as they are reported by PERA and the relief association except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

9. Fund Balance

a. Classification

In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

- Nonspendable Fund Balance – These are amounts that cannot be spent because they are not in spendable form.

- Restricted Fund Balance – These are amounts that are restricted to specific purposes either by a) constraints placed on the use of resources by creditors, grantors, contributors, or laws or regulations of other governments or b) imposed by law through enabling legislation.

- Committed Fund Balance – These are amounts comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the City Council (highest level of decision making authority) through resolution and that remain binding unless removed by the City Council by subsequent formal action.

- Assigned Fund Balance – These are amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed and include all remaining amounts (except for negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted or committed. The City Council has delegated authority to assign and remove fund balance assignments to the City Administrator.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Fund Balance

a. Classification (Continued)

- Unassigned Fund Balance – These are residual amounts in the General Fund not reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted and committed fund balances exceed the total net resources of that fund.

When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, and then use unrestricted resources as they are needed. When unrestricted resources are available for use, it is the City's policy to use resources in the following order: committed, assigned, and unassigned.

b. Minimum Fund Balance

The City's target General Fund balance is to maintain an unrestricted General Fund balance of 40-50% of the subsequent year's budgeted operating expenditures. If the General Fund balance falls below 40% of the following fiscal year's budget, the City shall include a one-time budget adjustment in that following fiscal year's budget to increase the General Fund balance to 40% of that following fiscal year's budget.

c. Net Position

Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. A reclassification of $879,771 was made between this net position class and unrestricted net position in the total column of the Statement of Net Position to recognize the portion of debt attributable to capital assets donated from governmental activities to business-type activities. Net position is reported as restricted in the government-wide financial statement when there are limitations on use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Budgetary Information

1. In August of each year City staff submits to the City Council a proposed operating budget for the year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution after obtaining taxpayer comments.
4. The budget for the General Fund is adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Expenditures may not legally exceed budgeted appropriations at the department level. No fund's budget can be increased without City Council approval. The City Council may authorize transfer of budgeted amounts between departments within any fund. Management may amend budgets within a department level, so long as the total department budget is not changed.
6. Annual appropriated budgets are adopted during the year for the General Fund. Annual appropriated budgets are not adopted for Debt Service Funds because effective budgetary control is alternatively achieved through bond indenture provisions. Budgetary control for Capital Projects Funds is accomplished through the use of project controls and formal appropriated budgets are not adopted. Formal budgets are not adopted for Special Revenue Funds.
7. Budgeted amounts are as originally adopted or as amended by the City Council. Individual amendments were not material in relation to the original amounts budgeted. Budgeted expenditure appropriations lapse at year-end.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance

At December 31, 2018, the following City Funds reported deficit fund balances:

	Deficit Fund Balance
Major Funds	
Debt Service Fund	
EDA Debt Service	$ 199,046
Nonmajor Governmental Funds	
Special Revenue Fund	
Hennepin County Tree Assessment Grant	22
Comp Plan Grant	40,741
Capital Projects Fund	
Fire Equipment	2,823
2017 Street Improvement	62,842
2019 Street Improvement	49,918

NOTE 3 – DEPOSITS AND INVESTMENTS

Cash balances of the City's and Component Unit′s funds are combined (pooled) and invested to the extent available in various investments authorized by *Minnesota Statutes*. Each fund′s portion of this pool (or pools) is displayed in the financial statements as ″cash and cash equivalents″ or ″investments″. For purposes of identifying risk of investing public funds, the balances and related restrictions are summarized as follows.

A. Deposits

Custodial Credit Risk – Deposits: This is the risk that in the event of a bank failure, the City′s and EDA Component Unit's deposits may not be returned to it. The City has a policy that requires the District′s deposits be collateralized as required by *Minnesota Statutes* for an amount exceeding FDIC, SAIF, BIF, or FCUA coverage. As of December 31, 2018, the City′s bank balance of $2,138,665 was not exposed to custodial credit risk because it was insured and fully collateralized with securities held by the pledging financial institution′s trust department or agent and in the City′s name. The book balance as of December 31, 2018, was $1,997,980 for deposits.

B. Investments

	Investment Maturities			
Investment Type	Cost	Less than One Year	1-5 Years	6-10 Years
Brokered money market accounts	$ 545,713	$ 545,713	$ -	$ -
Brokered certificates of deposit	5,711,956	1,991,723	3,720,233	-
Total	$ 6,257,669	$ 2,537,436	$ 3,720,233	$ -

Concentration of Credit Risk: The City′s and Component Unit's investment policy states the City will diversify its investments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. As of December 31, 2018, the City′s investments follow the guidelines stated in its investment policy. No single investment was over 5% of the portfolio.

Credit Risk: The City′s investment policy limits investments to those specified in the above statutes. Money market mutual funds and the rest of the City and Component Unit's investments were not rated by a credit rating agency.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Custodial Credit Risk – Investments: for an investment, this is the risk in the event of the failure of the counterparty the City or Component Unit will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City and Component Unit's policy states all investments must be fully insured and registered in the name of the City. Some City Securities held by the City′s broker-dealer are not registered to the City, but are held in an insured account. The account is insured up to $500,000 SIPC insurance and the broker-dealer provides an additional aggregate insurance policy for all of its customers as a group, not individually. It is unknown what portion of this policy is applicable to the City′s portfolio.

The City has the following recurring fair value measurements as of December 31, 2018:

- $5,711,956 of $6,257,669 are valued using a matrix pricing model (Level 2 inputs)

Summary of cash deposits and investments as of December 31, 2018, were as follows:

Cash on hand	$	180
Deposits		1,997,980
Investments		6,257,669
Total deposits and investments	$	8,255,829

Deposits and investments are presented in the December 31, 2018, basic financial statements as follows:

Statement of Net Position		
Cash and investments	$	8,255,829

NOTE 4 – INTERFUND ASSETS/LIABILITIES

Type and Fund	Due from Other Funds	Due to Other Funds	Total
General Fund	$ 667	$ -	$ 667
Special Revenue Funds			
EDA Special Revenue	-	667	667
Hennepin County Tree Assessment Grant	-	22	22
Comp Plan Grant	-	39,413	39,413
Debt Service Fund			
EDA Debt Service	-	405,851	405,851
Capital Project Funds			
2019 Street Improvement	-	44,952	44,952
2017 Street Improvement	-	60,574	60,574
Equipment Fund	6,160	-	6,160
Fire Equipment	-	6,160	6,160
Enterprise Fund			
Water Fund	550,812	-	550,812
Total	$ 557,639	$ 557,639	$ 1,115,278

The Water Fund lent $405,851 to the TIF 2-9, 5 Central Fund to help with project costs. The EDA General Fund owed $667 to the General Fund for 2018 wages. Other interfund activity exists to cover deficit cash balances and will be repaid as funds become available.

NOTE 5 – INTERFUND TRANSFERS

	Transfers In					
Transfers Out	General Fund	2016B G.O. Improvement Refunding Bonds	Streets	2018 Street Improvement	Nonmajor Governmental Funds	Total
General Fund	$ -	$ -	$ 367,050	$ -	$ 285,820	$ 652,870
EDA General	45,000				-	45,000
EDA Debt Service	-	-	-	-	168,392	168,392
Streets	-	-	-	-	307,505	307,505
Nonmajor governmental funds	7,500	-	-	-	82,683	90,183
Water	-	32,813	-	48,083	20,788	101,684
Sewer	-	405	-	7,631	50,740	58,776
Storm Water	-	39,874	-	-	43,899	83,773
Total	$ 52,500	$ 73,092	$ 367,050	$ 55,714	$ 959,827	$ 1,508,183

The above transfers were made for the following reasons: debt service agreements, capital asset purchases, closing of funds, capital contributions, and operating transfers.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the City for the year ended December 31, 2018, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 1,241,560	$ -	$ 621,192	$ 620,368
Construction in progress	942,966	1,023,123	939,650	1,026,439
Total capital assets not being depreciated	2,184,526	1,023,123	1,560,842	1,646,807
Capital assets being depreciated				
Infrastructure	12,298,486	767,714	-	13,066,200
Buildings	4,321,874	-	53,585	4,268,289
Improvements	469,634	-	-	469,634
Machinery and equipment	2,753,118	214,639	650,193	2,317,564
Total capital assets being depreciated	19,843,112	982,353	703,778	20,121,687
Total capital assets, cost	22,027,638	2,005,476	2,264,620	21,768,494
Less accumulated depreciation for				
Infrastructure	5,507,499	399,312	-	5,906,811
Buildings	1,524,259	123,831	17,752	1,630,338
Improvements	121,824	19,205	-	141,029
Machinery and equipment	1,761,460	163,417	650,193	1,274,684
Total accumulated depreciation	8,915,042	705,765	667,945	8,952,862
Total capital assets being depreciated, net	10,928,070	276,588	35,833	11,168,825
Governmental activities capital assets, net	$ 13,112,596	$ 1,299,711	$ 1,596,675	$ 12,815,632

NOTE 6 – CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 46,035	$ -	$ -	$ 46,035
Capital assets being depreciated				
Infrastructure and improvements	3,598,116	171,937	184,189	3,585,864
Machinery and equipment	246,069	-	-	246,069
Total capital assets being depreciated	3,844,185	171,937	184,189	3,831,933
Total capital assets, cost	3,890,220	171,937	184,189	3,877,968
Less accumulated depreciation for				
Infrastructure and improvements	1,876,613	73,435	184,189	1,765,859
Machinery and equipment	158,733	8,595	-	167,328
Total accumulated depreciation	2,035,346	82,030	184,189	1,933,187
Total capital assets being depreciated, net	1,808,839	89,907	-	1,898,746
Business-type activities capital assets, net	$ 1,854,874	$ 89,907	$ -	$ 1,944,781

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

Governmental activities	
General government	$ 65,269
Public safety	132,062
Public works	487,502
Park and recreation	20,932
Total depreciation expense - governmental activities	$ 705,765
Business-type activities	
Water	$ 27,352
Sewer	40,624
Storm water	14,054
Total depreciation expense - business-type activities	$ 82,030

NOTE 7 – LONG-TERM DEBT

A. General Obligation Bonds

The City issues general obligation (G.O.) bonds to provide financing for tax increment projects and infrastructure improvements. Debt service is covered respectively by tax increments and special assessments against benefited properties with any shortfalls being paid from general taxes.

NOTE 7 – LONG-TERM DEBT (CONTINUED)

A. General Obligation Bonds (Continued)

G.O. bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 15 year serial bonds with equal debt service payments each year.

The City issued G.O. Improvement Refunding Bonds 2016B in the amount of $3,250,000 to refund the G.O. Improvement Bonds 2009A. The proceeds of the refunding bond were placed in escrow. The escrow and investment income from the escrow was used for debt service on the 2016B bonds until the call date of 2009A bonds on February 1, 2018, when the balance of the escrow was used to refund the 2009A bonds. The refunding provided cash savings of $670,158 with an economic benefit to the City of $444,257.

B. Components of Long-Term Liabilities

Long-term indebtedness of the City are listed below were issued to finance acquisition and construction of capital improvements or to refinance (refund) previous bond issues.

	Interest Rate	Final Maturity	Original Issue	Amount Retired	Principal Outstanding	Due Within One Year
Governmental activities						
G.O. Bonds						
G.O. Improvement, 2009A	2.00%-4.375%	2030	$ 5,475,000	$ 375,000	$ -	$ -
G.O. Capital Improvement, 2010A	0.75%-3.40%	2022	1,955,000	170,000	725,000	170,000
G.O. Improvement, 2012A	2.00%-2.60%	2028	505,000	35,000	305,000	30,000
G.O. Improvement, 2014	0.55%-4.00%	2030	1,010,000	80,000	780,000	80,000
G.O. Street Reconstruction Bonds, 2015A	2.00%-2.50%	2026	1,610,000	150,000	1,310,000	155,000
G.O. Bonds, 2016A	1.86%-2.08%	2032	1,285,000	70,000	1,215,000	75,000
G.O. Improvement Refunding Bonds, 2016B	1.66%-1.77%	2030	3,250,000	-	3,250,000	230,000
G.O. Bonds, 2017A	1.40%-3.00%	2033	700,000	-	700,000	40,000
G.O. Bonds, 2018A	2.30%-3.20%	2034	805,000	-	805,000	-
Total G.O. Bonds			16,595,000	880,000	9,090,000	780,000
Public Project Lease Revenue Bonds, 2014A	1.50%-4.00%	2035	1,150,000	45,000	1,035,000	45,000
G.O. Tax Increment Refunding, 2011A	3.00%-3.375%	2022	1,665,000	145,000	630,000	145,000
G.O. Tax Increment, 2014A	2.25%-3.65%	2028	550,000	40,000	470,000	40,000
Total G.O. Tax Increment Bonds			2,215,000	185,000	1,100,000	185,000
Unamortized bond premiums					262,201	-
Compensated absences					127,815	116,876
Total governmental activities long-term liabilities					$ 11,615,016	$ 1,126,876
Business-type activities:						
G.O. Bonds						
G.O. Bonds, 2017A					$ 205,000	$ 10,000
Compensated Absences					18,054	18,054
Total business type activities long-term liabilities					$ 223,054	$ 28,054

NOTE 7 – LONG-TERM DEBT (CONTINUED)

C. Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
G.O. Bonds	$ 12,540,000	$ 805,000	$ 4,255,000	$ 9,090,000	$ 780,000
Revenue Bonds	1,080,000	-	45,000	1,035,000	45,000
G.O. Tax Increment Bonds	1,285,000	-	185,000	1,100,000	185,000
Unamortized bond premiums	285,609	726	24,134	262,201	-
Compensated absences	125,020	88,537	85,742	127,815	116,876
Total governmental activities long-term liabilities	$ 15,315,629	$ 894,263	$ 4,594,876	$ 11,615,016	$ 1,126,876
Business type activities					
G.O. Bonds	$ 205,000	$ -	$ -	$ 205,000	$ 10,000
Compensated absences	28,763	10,547	21,256	18,054	18,054
Total governmental activities long-term liabilities	$ 233,763	$ 10,547	$ 21,256	$ 223,054	$ 28,054

The City's General Fund typically liquidates the liabilities related to the governmental activities compensated absences.

D. Annual Debt Service Obligations

The annual requirements to amortize all debt outstanding other than compensated absences are as follows:

Year Ending December 31,	Governmental Activities			
	General Obligation Bonds		Tax Increment Bonds	
	Principal	Interest	Principal	Interest
2019	$ 780,000	$ 221,451	$ 185,000	$ 32,997
2020	840,000	197,506	195,000	27,280
2021	860,000	175,758	205,000	20,925
2022	875,000	153,257	215,000	14,051
2023	720,000	132,903	45,000	9,776
2024-2028	3,310,000	404,329	255,000	23,889
2029-2033	1,650,000	88,644	-	-
2034	55,000	880	-	-
Total	$ 9,090,000	$ 1,374,728	$ 1,100,000	$ 128,918

NOTE 7 – LONG-TERM DEBT (CONTINUED)

D. Annual Debt Service Obligations (Continued)

Year Ending December 31,	Governmental Activities			
	Public Revenue Bonds-EDA		Total	
	Principal	Interest	Principal	Interest
2019	$ 45,000	$ 36,075	$ 1,010,000	$ 290,523
2020	50,000	35,125	1,085,000	259,911
2021	50,000	34,125	1,115,000	230,808
2022	50,000	32,875	1,140,000	200,183
2023	50,000	31,375	815,000	174,054
2024-2028	285,000	128,750	3,850,000	556,968
2029-2033	345,000	67,500	1,995,000	156,144
2034-2035	160,000	6,400	215,000	7,280
Total	$ 1,035,000	$ 372,225	$ 11,225,000	$ 1,875,871

Year Ending December 31,	Business-Type Activities	
	General Obligation Bonds	
	Principal	Interest
2019	$ 10,000	$ 4,840
2020	10,000	4,700
2021	10,000	4,560
2022	10,000	4,420
2023	15,000	4,200
2024-2028	75,000	16,200
2029-2033	75,000	5,625

Pay-As-You-Go TIF Notes
The City has issued TIF notes for various economic development purposes within the City. These issuances represent notes for which the City has no obligation for debt payment beyond the resources provided by tax increment revenues collected, as incorporated within the debt documents. At December 31, 2018, there were two TIF notes outstanding.

NOTE 7 – LONG-TERM DEBT (CONTINUED)

F. Conduit Debt

Conduit debt obligations are certain limited obligation revenue bonds or similar debt instruments issued for the express purpose of providing capital financing for a specific third party. The City has issued revenue bonds to provide funding to private sector entities for projects deemed to be in the public interest. Although these bonds bear the name of the City, the City has no obligation for such debt. Accordingly, the bonds are not reported as liabilities in the financial statements of the City.

As of December 31, 2018, the City's conduit debt consisted of the following:

Health Care Facility Revenue Note	$ 5,782,909
Commerical Development Revenue Note	3,224,662
Total	$ 9,007,571

NOTE 8 – FUND BALANCES/NET POSITION

A. Fund Balance

Fund balances are classified as follows to reflect the limitations and restrictions of the respective funds. Fund balances of the City are comprised of the following components:

	General Fund	EDA General	2016B G.O. Improvement Refunding Bonds	EDA Debt Service	Streets	2018 Street Improvements	Nonmajor Governmental Funds	Total
Nonspendable								
Prepaid items	$ 11,494	$ -	$ -	$ -	$ -	$ -	$ 1,522	$ 13,016
Restricted								
Debt service	-	-	246,561	-	-	-	1,385,942	1,632,503
Park improvements	-	-	-	-	-	-	136,385	136,385
Bond proceeds	-	-	-	-	-	-	-	-
Police forfeiture	-	-	-	-	-	-	9,589	9,589
Trolley	-	-	-	-	-	-	1,268	1,268
Healthy Community Grant	-	-	-	-	-	-	10,412	10,412
Fire apparatus	-	-	-	-	-	-	235,990	235,990
Economic development	-	-	-	-	-	-	83,541	83,541
Total restricted	-	-	246,561	-	-	-	1,863,127	2,109,688
Committed								
Economic development	-	466,518	-	-	-	-	-	466,518
Farmers market	-	-	-	-	-	-	-	-
Car/craft show	-	-	-	-	-	-	-	-
Community fund	-	-	-	-	-	-	6,086	6,086
Heritage preservation	-	-	-	-	-	-	9,759	9,759
Cable access fees	-	-	-	-	-	-	67,712	67,712
Total committed	-	466,518	-	-	-	-	83,557	550,075
Assigned								
Streets	-	-	-	-	1,387,262	97,197	11,442	1,495,901
Equipment	-	-	-	-	-	-	11,518	11,518
Facilities improvements	-	-	-	-	-	-	119,661	119,661
Total assigned	-	-	-	-	1,387,262	97,197	142,621	1,627,080
Unassigned	1,301,389	-	-	(199,046)	-	-	(169,525)	932,818
Total fund balance	$ 1,312,883	$ 466,518	$ 246,561	$ (199,046)	$ 1,387,262	$ 97,197	$ 1,921,302	$ 5,232,677

B. Net Position

Restricted net position is comprised of the total restricted fund balances in the governmental funds plus the effect of the conversion to the government-wide net position.

NOTE 9 – RISK MANAGEMENT

The City purchases commercial insurance coverage through the League of Minnesota Cities Insurance Trust (LMCIT) with other cities in the state, which is a public entity risk pool currently operating as a common risk management and insurance program. The City pays an annual premium to the LMCIT for its insurance coverage. The LMCIT is self-sustaining through commercial companies for excess claims. The City is covered through the pool for any claims incurred but unreported, however, retains risk for the deductible portion of its insurance policies. The amount of these deductibles is considered immaterial to the financial statements.

NOTE 9 – RISK MANAGEMENT (CONTINUED)

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three years.

The City's workers' compensation insurance policy is retrospectively rated. With this type of policy, final premiums are determined after loss experience is known. The amount of premium adjustment for 2018 was estimated to be immaterial based on workers' compensation rates and salaries for the year.

At December 31, 2018, there were no other claims liabilities reported in the fund based on the requirements of GASB Statement No. 10, which requires a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

NOTE 10 – PENSION PLANS

The City participates in various pension plans. Total pension expense for the year ended December 31, 2018, was $242,912. The components of pension expense are noted in the following plan summaries.

Public Employees' Retirement Association

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

General Employees Retirement Plan (General Employees Plan, accounted for in the General Employees Fund)

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

Public Employees Police and Fire Plan (Police and Fire Plan, accounted for in the Police and Fire Fund)

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

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided

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

General Employees Plan Benefits

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

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. If the General Employees Plan is at least 90% funded for two consecutive years, benefit recipients are given a 2.5% increase. If the plan has not exceeded 90% funded, or have fallen below 80%, benefit recipients are given a 1% increase. A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30, will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30, will receive a pro rata increase.

Police and Fire Fund Benefits

Benefits for the Police and Fire Fund members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. Benefits for Police and Fire Fund members first hired after June 30, 2014, vest on a prorated basis from 50% after ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For Police and Fire Fund 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.

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided (Continued)

Police and Fire Fund Benefits (Continued)

Benefit increases are provided to benefit recipients each January. Police and Fire Plan benefit recipients receive a future annual 1.0% increase. An annual adjustment will equal 2.5% any time the plan exceeds a 90% funded ratio for two consecutive years. If the adjustment is increased to 2.5% and the funded ratio falls below 80% for one year or 85% for two consecutive years, the post-retirement benefit increase will be lowered to 1%. A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30 will receive a full increase. Members receiving benefits for at least one month but less than 12 full months as of June 30 will receive a pro rata increase. For retirements after May 31, 2014, the first increase will be delayed two years.

C. Contributions

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

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in calendar year 2018. The City was required to contribute 7.50% for Coordinated Plan members in calendar year 2018. The City's contributions to the General Employees Fund for the year ended December 31, 2018, were $44,164. The City's contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Plan members were required to contribute 10.8% of their annual covered salary and the City was required to contribute 16.20% of pay for members in fiscal year 2018. The City's contributions to the Police and Fire Fund for the year ended December 31, 2018, were $72,946. The City's contributions were equal to the required contributions as set by state statute.

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2018, the City reported a liability of $499,283 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million to the Fund in 2018. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $16,386. The net pension liability was measured as of June 30, 2018, 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 PERA during the measurement period for employer payroll paid dates from July 1, 2017, through June 30, 2018, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2018, the City′s proportionate share was 0.0090%, which was an increase of 0.0008% from its proportion measured as of June 30, 2017.

City's proportionate share of the net pension liability	$ 499,283
State of Minnesota's proportionate share of the net pension liability associated with the City	16,386
Total	$ 515,669

For the year ended December 31, 2018, the City recognized pension expense of $82,501 for its proportionate share of General Employees Plan′s pension expense. Included in the amount, the City recognized $3,821 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs

General Employees Fund Pension Costs (Continued)

At December 31, 2018, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources, related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 12,093	$ 12,782
Changes in actuarial assumptions	41,865	52,686
Differences between projected and actual investment earnings	-	53,789
Changes in proportion	66,032	-
Contributions paid to PERA subsequent to the measurement date	22,082	-
	$ 142,072	$ 119,257

$22,082 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. 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
2019	$ 44,790
2020	(8,059)
2021	(25,577)
2022	(10,421)
Total	$ 733

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs

At December 31, 2018, the City reported a liability of $448,124 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2018, 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 PERA during the measurement period for employer payroll paid dates from July 1, 2017, through June 30, 2018, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2018, the City′s proportion was 0.0424% which was an increase of 0.0024% from its proportion measured as of June 30, 2017. The City also recognized $3,816 for the year ended December 31, 2018, as revenue and an offsetting reduction of the net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund. Legislation passed in 2013 required the State of Minnesota to begin contributing $9 million to the Police and Fire Fund each year, starting in fiscal year 2014.

Beginning in January 1, 2019, the COLA will be fixed at 1.0%. Under funding measurements from 2017, the 2.5% COLA trigger was never expected to occur and was subsequently removed from law.

For the year ended December 31, 2018, the City recognized pension expense of $147,488 for its proportionate share of the Police and Fire Fund's pension expense.

At December 31, 2018, the City reported its proportionate share of the Police and Fire Fund'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	$ 17,620	$ 109,896
Changes in actuarial assumptions	583,077	628,513
Difference between projected and actual investment earnings	-	85,909
Changes in proportion	73,968	107,016
Contributions paid to PERA subsequent to the measurement date	36,473	-
	$ 711,138	$ 931,334

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

$36,473 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2019	$ 3,397
2020	(14,915)
2021	(55,914)
2022	(193,147)
2023	3,910
Total	$ (256,669)

E. Actuarial Assumptions

The total pension liability in the June 30, 2018, actuarial valuation was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.50 %	Per year
Active member payroll growth	3.25	Per year
Investment rate of return	7.50	

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan, 1.0% per year for the Police and Fire Plan, and 2.0% per year for the Correctional Plan.

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Actuarial Assumptions (Continued)

Actuarial assumptions used in the June 30, 2018 valuation were based on the results of actuarial experience studies. The most recent six-year experience study in the General Employees Plan was completed in 2015. The most recent four-year experience study for Police and Fire Plan was completed in 2016. The five-year experience study for the Correctional Plan, prepared by a former actuary, was completed in 2012. The mortality assumption for the Correctional Plan is based on the Police and Fire Plan experience study completed in 2016. Economic assumptions were updated in 2017 based on a review of inflation and investment return assumptions.

The following changes in actuarial assumptions occurred in 2018:

General Employees Fund

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

Police and Fire Fund

- The mortality projection scale was changed from MP-2016 to MP-2017.
- As set by statute, the assumed post-retirement benefit increase was changed from 1.0% per year through 2064 and 2.5% per year, thereafter, to 1.0% for all years, with no trigger.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic stocks	36 %	5.10 %
International stocks	17	5.30
Bonds	20	0.75
Alternative assets	25	5.90
Cash	2	0.00
Total	100 %	

NOTE 10 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Discount Rate

The discount rate used to measure the total pension liability in 2018 was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members and employers will be made at rates set in *Minnesota Statutes*. Based on those assumptions, the fiduciary net position of the General Employees Fund and the Police and Fire Fund was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Pension Liability Sensitivity

The following 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 (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
City's proportionate share of the General Employees Fund net pension liability	$ 811,399	$ 499,283	$ 241,640

	1% Decrease in Discount Rate (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
City's proportionate share of the Police and Fire Fund net pension liability	$ 968,988	$ 448,124	$ 24,363

H. Pension Plan Fiduciary Net Position

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

NOTE 10 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Fire Fighter′s Relief Association

A. Plan Description
The Osseo Firefighter's Relief Association is the administrator of a single employer defined benefit pension plan established to provide benefits for members of the Osseo Fire Department per *Minnesota State Statutes.*

The Association issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Osseo Firefighter′s Association, 415 Central Avenue, Osseo, MN 55369 or by calling (763) 424-5444.

B. Benefits Provided
Volunteer firefighters of the City are members of the Osseo Fire Fighter's Relief Association. Full retirement benefits are payable to members who have reached age 50 and have completed 15 years of service for monthly service pension, or 10 years of service for lump sum service pension. Partial benefits are payable to members who have reached 50 and have completed 10 years of service. Disability benefits and widow and children's survivor benefits are also payable to members or their beneficiaries based upon requirements set forth in the bylaws. These benefit provisions and all other requirements are consistent with enabling state statutes.

C. Employees Covered by Benefit Terms

At December 31, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	-
Inactive employees entitled to but not yet receiving benefits	4
Active employees	21
Total	25

D. Contributions.
Minnesota Statutes Chapter 424A.092 specifies minimum support rates required on an annual basis. The minimum support rates from the municipality and from State aids are determined as the amount required to meet the normal cost plus amortizing any existing prior service costs over a ten year period. The City′s obligation is the financial requirement for the year less state aids. Any additional payments by the City shall be used to amortize the unfunded liability of the relief association. The Association is comprised of volunteers: therefore, there are no payroll expenditures (i.e. there are no covered payroll percentage calculations). During the year, the City recognized as revenue and as an expenditure an on behalf payment of $14,987 made by the State of Minnesota for the Relief Association.

NOTE 10 –PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Fire Fighter′s Relief Association (Continued)

E. Net Pension Liability

The City′s net pension liability was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:
The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 %
Investment rate of return	4.75 %, net of pensions plan investment expense: including inflation

The value of death benefits is similar to the value of the retirement pension. Because of low retirement ages, the plan assumes no pre-retirement mortality. Post-retirement mortality does not apply as the benefit structure and form of payment do not reflect lifetime benefits.

The long-term return on assets has been set based on the plan′s target investment allocation along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan′s target asset allocation as of the measurement date are summarized in the table below.

Asset Class	Target Allocation	Long-Term Expected Real Rate
Domestic equity	21.77 %	5.39 %
International equity	17.99	5.20
Fixed income	46.38	1.98
Real estate	1.89	4.25
Cash	11.97	0.79
Total	100 %	

Discount rate:
The discount rate used to measure the total pension liability was 4.75%. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the municipal bond rate. The equivalent single rate is the discount rate.

NOTE 10 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Fire Fighter′s Relief Association (Continued)

F. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at January 1, 2017	$ 252,964	$ 388,824	$ (135,860)
Changes for the year			
Service cost	15,278	-	15,278
Interest cost	13,212	-	13,212
Differences between expented and actual experience	(13,350)	-	(13,350)
Changes of assumptions	4,416	-	4,416
State contributions	-	16,428	(16,428)
Municipal contributions	-	-	-
Projected investment return	-	34,081	(34,081)
Gain or loss	-	-	-
Benefit payments	(33,172)	(33,172)	-
Administrative expense	-	(2,650)	2,650
Net charges	(13,616)	14,687	(28,303)
Balances at December 31, 2017	$ 239,348	$ 403,511	$ (164,163)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 4.75%, as well as what the City′s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.75%) or 1-percentage-point higher (5.75%) than the current rate:

	1% Decrease (3.75%)	Current Discount Rate (4.75%)	1% Increase (5.75%)
City's net pension liability	$ (155,106)	$ (164,163)	$ (172,913)

Pension plan fiduciary net position. Detailed information about the pension plan′s fiduciary net position is available in the separately issued relief association financial report.

NOTE 10 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association (Continued)

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

For the year ended December 31, 2018, the City recognized pension expense of ($11,027). At December 31, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual liability	$ -	$ 12,273
Change of assumptions	4,060	
Net difference between projected and actual earnings on	-	-
pension plan investments	5,838	-
Contributions paid to the Association subsequent to the measurement date	15,546	-
Total	$ 25,444	$ 12,273

$15,546 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Total
2019	$ 4,783
2020	4,782
2021	(2,890)
2022	(3,721)
2023	(721)
Thereafter	(4,608)
Total	$ (2,375)

H. Payable to the Pension Plan

At December 31, 2018, the City reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2017.

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The City provides a single-employer defined benefit healthcare plan to eligible retirees (as required by *Minnesota Statue* 471.61) and police or firefighters disabled in the line of duty (as required by *Minnesota Statute* 299A.465). The City will contribute 65% of the cost of health insurance premiums per month for those who have retired with at least 12 years of continuous service and have reached the age of 50. The City contribution applies only to the cost of individual coverage for the retiree and ceases upon the retiree reaching age 65. As of December 31, 2018, there was one retiree participating in the City's group health plan.

B. Benefits Provided

There is no implicit rate subsidy for the City since age-based premiums are paid for health insurance. This results in the City's OPEB liability being only the direct subsidy payments made towards retiree health insurance premiums

C. Contributions

The City makes direct subsidy payments towards retiree health insurance premiums. For the year 2018, the City contributed $9,660.

D. Members

As of December 31, 2018, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	10
Inactive employees entitled to but not yet receiving benefit payments	4
Active employees	1
Total	15

E. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability	
Investment rate of return	3.31%, net of investment expense
Inflation	2.75%
Healthcare cost trend increases	6.8% initially, decreasing to an ultimate rate of 4.4%
Mortality assumption	RP 2014 mortality tables with projected mortality improvemnets based on scale MP-2016, and other adjustments.

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

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

The discount rate used to measure the total OPEB liability was 3.31% based on 20 year municipal G.O. AA Index Bonds.

F. Total OPEB Liability

The City's total OPEB liability of $231,387 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

	Total OPEB Liability
Balances at January 1, 2018	$ 207,930
Changes for the year	
Service cost	13,643
Interest	8,258
Changes of assumptions	11,216
Benefit payments	(9,660)
Net changes	23,457
Balances at December 31, 2018	$ 231,387

Changes of assumptions and other inputs reflect a change in the discount rate from 3.50% in 2017 to 3.31% in 2018.

G. OPEB Liability Sensitivity

The following presents the City's total OPEB liability calculated using the discount rate of 3.31% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

Total OPEB Liability/(Asset)		
1% decrease (2.31%)	Current (3.31%)	1% increase (4.31%)
$ 255,528	$ 231,387	$ 209,500

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN

G. OPEB Liability Sensitivity

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% lower and 1% higher than the current healthcare cost trend rates.

Total OPEB Liability/(Asset)		
1% decrease (5.8% decreasing to 3.4%)	Current (6.8% decreasing to 4.4%)	1% increase (7.8% decreasing to 5.4%)
$ 200,672	$ 231,387	$ 267,781

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

For the year ended December 31, 2018, the City recognized OPEB expense of $24,152. At December 31, 2018, the Distract reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions subsequent to the measurement date	$ 11,282	$ -
Total	$ 11,282	$ -

NOTE 12 – CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT

For the year ended December 31, 2018, the City implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This resulted in an adjustment to the beginning net position on the Statement of Activities of $150,137 to add the beginning total OPEB liability.

NOTE 13 – NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 83, Certain Asset Retirement Obligations establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for Asset Retirement Obligations (AROs). This statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO. This statement will be effective for the year ending December 31, 2019.

GASB Statement No. 84, Fiduciary Activities establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This statement will be effective for the year ending December 31, 2019.

GASB Statement No. 87, Leases establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement will be effective for the year ending December 31, 2020.

GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements improves the information that is disclosed in the notes to the financial statements. It also clarifies which liabilities governments should include when disclosing information related to debt. This statement will be effective for the year ending December 31, 2019.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period. This statement will be effective for the year ending December 31, 2020.

GASB Statement No. 90, Majority Equity Interests improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This statement will be effective for the year ending December 31, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

City of Osseo
Schedule of Changes in Total OPEB Liability
and Related Ratios

	December 31, 2018
Total OPEB Liability	
Service cost	$ 13,643
Interest	8,258
Changes of assumptions	11,216
Benefit payments	(9,660)
Net change in total OPEB liability	23,457
Beginning of year	207,930
End of year	$ 231,387
Plan Fiduciary Net Pension (FNP)	
Employer contributions	$ 9,660
Benefit payments	(9,660)
Net change in plan fiduciary net position	-
Beginning of year	-
End of year	$ -
Net OPEB Liability	$ 231,387
Plan FNP as a percentage of the total OPEB liability	0.00%
Covered-employee payroll	$ 1,079,576
Net OPEB liability as a percentage of covered-employee payroll	21.43%

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

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

For Fiscal Year Ended June 30,	City's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	City's Proportionate Share (Amount) of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liablility and the State's Proportionate Share of the Net Pension Liablility Associated with the City	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2018	0.0090%	$ 499,283	$ 16,386	$ 515,669	$ 602,507	82.87%	79.53%
2017	0.0082%	523,483	6,545	530,028	525,307	99.65%	75.90%
2016	0.0079%	641,441	8,374	649,815	490,693	130.72%	68.91%
2015	0.0067%	347,229	-	-	385,040	90.18%	78.19%

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

Schedule of City's Proportionate Share
of Net Pension Liability
Public Employees Police and Fire Retirement Fund
Last Ten Years

For Fiscal Year Ended June 30,	City's Proportion of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2018	0.0424%	$ 448,124	$ 446,370	100.39%	88.84%
2017	0.0400%	540,048	408,716	132.13%	85.43%
2016	0.0440%	1,765,797	420,920	419.51%	63.88%
2015	0.0370%	420,407	329,346	127.65%	86.61%

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

City of Osseo
Schedule of City Contributions -
General Employees Retirement Fund
Last Ten Years

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	$ 44,164	$ 44,164	$ -	$ 588,853	7.5%
2017	35,995	35,995	-	479,933	7.5%
2016	36,551	36,551	-	487,347	7.5%
2015	27,183	27,183	-	362,440	7.5%

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

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

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	$ 72,946	$ 72,946	$ -	$ 450,284	16.2%
2017	73,661	73,661	-	454,698	16.2%
2016	69,638	69,638	-	429,864	16.2%
2015	67,659	67,659	-	417,648	16.2%

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

City of Osseo
Schedule of Changes in Net Pension Liability
and Related Ratios - Fire Relief Association

	Measurement Date			
	2014	2015	2016	2017
Total pension liability (TPL)				
Service cost	$ -	$ 13,749	$ 14,869	$ 15,278
Interest	-	14,653	13,960	13,212
Differences between expected and actual experience	-	-	-	(13,350)
Changes of assumptions	-	-	-	4,416
Benefit payments, including refunds or member contributions	-	(31,640)	(53,800)	(33,172)
Net change in total pension liability	-	(3,238)	(24,971)	(13,616)
Beginning of year	-	281,173	277,935	252,964
End of year	$ -	$ 277,935	$ 252,964	$ 239,348
Plan fiduciary net pension (FNP)				
Contributions - employer	$ -	$ 23,341	$ 14,230	$ 16,428
Net investment income	-	(16,397)	15,092	34,081
Benefit payments, including refunds of member contributions	-	(31,640)	(53,800)	(33,172)
Administrative expense	-	(1,775)	(100)	(2,650)
Net change in plan fiduciary net position	-	(26,471)	(24,578)	14,687
Beginning of year	-	439,873	413,402	388,824
End of year	$ -	$ 413,402	$ 388,824	$ 403,511
Net pension liability (NPL)	$ -	$ (135,467)	$ (135,860)	$ (164,163)
Plan fiduciary net position as a percentage of the total pension liability	0.0%	148.7%	153.7%	168.6%
Covered employee payroll	n/a	n/a	n/a	n/a
Net pension liability as a percentage of covered payroll	n/a	n/a	n/a	n/a

The City implemented the provisions of Governmental Accounting Standards Board Statement No. 68 for the year ended December 31, 2018. The schedules within the Required Supplementary Information section required a ten-year presentation, but does not required retroactive reporting. Information prior to 2015 is not available. Additional years will be reported as they become available.

City of Osseo
Schedule of City Contributions
and Non-Employer Contributing
Entities - Fire Relief Association

	2014	2015	2016	2017	2018
Employer					
Statutorily determined contribution (SDC)	$ -	$ -	$ -	$ -	$ -
Contribution in relation to the SDC	-	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Non-employer					
2% aid	$ 13,578	$ 14,282	$ 14,230	$ 14,987	$ 15,546
Covered employee payroll	n/a	n/a	n/a	n/a	n/a
Contributions as a percentage of covered employee payroll	n/a	n/a	n/a	n/a	n/a

The City implemented the provisions of Governmental Accounting Standards Board Statement No. 68 for the year ended December 31, 2018. The schedules within the Required Supplementary Information section required a ten-year presentation, but does not required retroactive reporting. Information prior to 2014 is not available. Additional years will be reported as they become available.

GENERAL EMPLOYEES FUND

2018 Changes

Changes in Actuarial Assumptions

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

2017 Changes

Changes in Actuarial Assumptions

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

2016 Changes

Changes in Actuarial Assumptions

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

2015 Changes

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by $1.1 billion and increased the fiduciary plan net position by $892 million. Upon consolidation, state and employer contributions were revised.

Changes in Actuarial Assumptions

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

POLICE AND FIRE FUND

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2016 to MP-2017.
- As set by statute, the assumed post-retirement benefit increase was changed from 1.0% per year through 2064 and 2.5% per year, thereafter, to 1.0% for all years, with no trigger.

POLICE AND FIRE FUND (CONTINUED)

2017 Changes

Changes in Actuarial Assumptions

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The CSA load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1% for all years to 1% per year through 2064 and 2.5% thereafter.

2016 Changes

Changes in Actuarial Assumptions

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

2015 Changes

Changes in Plan Provisions

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

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2037 and 2.5% per year thereafter.
- There are no assets accumulated in a trust for Other Postemployment Benefits.

OTHER POST EMPLOYMENT BENEFITS

2018 Changes

- The City switched from age-based rates to a blended rate for health insurance
- The City implemented GASB 75 in 2018
- The Discount rate decrease from 3.81% to 3.31%

There are no assets accumulated in a trust for Other Postemployment Benefits

SUPPLEMENTARY INFORMATION

City of Osseo
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2018

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues			
Property taxes	$ 1,466,727	$ 1,460,861	$ (5,866)
Franchise taxes	89,400	98,107	8,707
Special assessments	-	3,862	3,862
Licenses and permits	104,900	210,464	105,564
Intergovernmental revenue			
Local government aid	625,162	625,162	-
PERA aid	835	836	1
Fire aid	19,230	27,731	8,501
Police aid	70,000	55,776	(14,224)
Other grants and aids	10,500	11,371	871
Total intergovernmental revenue	725,727	720,876	(4,851)
Charges for services			
General government	5,000	13,860	8,860
Culture and recreation	14,000	23,718	9,718
Total charges for services	19,000	37,578	18,578
Fines and forfeitures	30,000	43,310	13,310
Miscellaneous revenues			
Investment income	8,000	4,223	(3,777)
Contributions and donations	-	6,000	6,000
Refunds and reimbursements	1,000	582	(418)
Other	11,000	11,146	146
Total miscellaneous revenues	20,000	21,951	1,951
Total revenues	2,455,754	2,597,009	141,255
Expenditures			
General government			
Mayor and council	31,345	30,112	(1,233)
Administrative and finance	305,615	368,680	63,065
Other general government	286,811	258,520	(28,291)
Total general government	623,771	657,312	33,541
Public safety			
Police			
Current	815,095	782,577	(32,518)
Fire			
Current	131,072	138,480	7,408

City of Osseo
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2018

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
Public safety (continued)			
Building inspections			
Current	$ -	$ 16,651	$ 16,651
Total public safety	946,167	937,708	(8,459)
Public works			
Streets and highways			
Street maintenance and storm sewers	179,568	187,479	7,911
Culture and recreation			
Current	96,378	103,341	6,963
Capital outlay	5,000	4,720	(280)
Total culture and recreation	101,378	108,061	6,683
Total expenditures	1,850,884	1,890,560	39,676
Excess of revenues over expenditures	604,870	706,449	101,579
Other Financing Sources (Uses)			
Transfers in	52,500	52,500	-
Transfers out	(652,870)	(652,870)	-
Total other financing sources (uses)	(600,370)	(600,370)	-
Net change in fund balances	$ 4,500	106,079	$ 101,579
Fund Balance			
Beginning of year		1,206,804	
End of year		$ 1,312,883	

City of Osseo
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2018

	Special Revenue			
	Police Forfeiture (116)	Trolley (204)	Park Improvement (205)	CHeC - Healthy Communities Grant (241)
Assets				
Cash and investments	$ 9,589	$ 1,268	$ 136,451	$ 10,585
Taxes receivable - delinquent	-	-	-	-
Special assessments receivable				
Delinquent	-	-	-	-
Deferred	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Total assets	$ 9,589	$ 1,268	$ 136,451	$ 10,585
Liabilities				
Accounts payable	$ -	$ -	$ 66	$ 173
Due to other funds	-	-	-	-
Total liabilities	-	-	66	173
Deferred Inflows of Resources				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - special assessments	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted	9,589	1,268	136,385	10,412
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-		-	-
Total fund balances	9,589	1,268	136,385	10,412
Total liabilities, deferred inflows of resources, and fund balances	$ 9,589	$ 1,268	$ 136,451	$ 10,585

Special Revenue					
Cable TV (240)	Fund (250, 251, 252, 253, 254, 255, 256, 257, 258)	Heritage Preservation (260)	Comp Plan Grant (150)	Hennepin County Tree Assessment Grant (242)	Special Revenue Total
$ 63,130	$ 6,607	$ 9,759	$ -	$ -	$ 237,389
-	-	-	-	-	-
					-
-	-	-	-	-	-
-	-	-	-	-	-
5,329	-	-	-	-	5,329
-	-	-	-	-	-
1,522	-	-	-	-	1,522
$ 69,981	$ 6,607	$ 9,759	$ -	$ -	$ 244,240
$ 747	$ 521	$ -	$ 1,328	$ -	$ 2,835
-	-	-	39,413	22	39,435
747	521	-	40,741	22	42,270
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,522	-	-	-	-	1,522
-	-	-	-	-	157,654
67,712	6,086	9,759	-	-	83,557
-	-	-	-	-	-
-	-	-	(40,741)	(22)	(40,763)
69,234	6,086	9,759	(40,741)	(22)	201,970
$ 69,981	$ 6,607	$ 9,759	$ -	$ -	$ 244,240

City of Osseo
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2018

	Debt Service			
	2018A Improvement Bonds(309, 310)	2017A Improvement Bonds (308)	2010A Refunding Bonds (380)	2012A Improvement Bonds (371)
Assets				
Cash and investments	$ 75,959	$ 163,426	$ 207,297	$ 95,009
Taxes receivable - delinquent	-	-	3,079	-
Special assessments receivable				
Delinquent	-	(11)	-	-
Deferred	243,802	212,635	-	108,898
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Total assets	$ 319,761	$ 376,050	$ 210,376	$ 203,907
Liabilities				
Accounts payable	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Deferred Inflows of Resources				
Unavailable revenue - property taxes	-	-	1,605	-
Unavailable revenue - special assessments	243,802	212,635	-	108,898
Total deferred inflows of resources	243,802	212,635	1,605	108,898
Fund Balances				
Nonspendable	-	-	-	-
Restricted	75,959	163,415	208,771	95,009
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	75,959	163,415	208,771	95,009
Total liabilities, deferred inflows of resources, and fund balances	$ 319,761	$ 376,050	$ 210,376	$ 203,907

Debt Service				
2014A Improvement Bond (301)	Police Building Debt Service Fund (395)	2015A Improvement Bonds (305)	2016A Improvement Bonds (306,307)	Debt Service Total
$ 109,417	$ 116,235	$ 252,756	$ 363,403	$ 1,383,502
-	-	-	-	3,079
				-
-	-	-	820	809
102,629	-	-	276,093	944,057
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
$ 212,046	$ 116,235	$ 252,756	$ 640,316	$ 2,331,447
$ -	$ -	$ -	$ -	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,605
102,472	-	-	276,093	943,900
102,472	-	-	276,093	945,505
-	-	-	-	-
109,574	116,235	252,756	364,223	1,385,942
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
109,574	116,235	252,756	364,223	1,385,942
$ 212,046	$ 116,235	$ 252,756	$ 640,316	$ 2,331,447

City of Osseo
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2018

	Capital Projects			
	Police Equipment (115)	Fire Equipment (120)	Facilities Fund (135)	Equipment Fund (110)
Assets				
Cash and investments	$ 11,518	$ -	$ 119,747	$ 219,248
Taxes receivable - delinquent	-	-	-	-
Special assessments receivable				
Delinquent	-	-	-	-
Deferred	-	-	-	-
Accounts receivable	-	3,337	-	62
Due from other funds	-	-	-	6,160
Prepaid items	-	-	-	-
Total assets	$ 11,518	$ 3,337	$ 119,747	$ 225,470
Liabilities				
Accounts payable	$ -	$ -	$ 86	$ 2,659
Due to other funds	-	6,160	-	-
Total liabilities	-	6,160	86	2,659
Deferred Inflows of Resources				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - special assessments	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	235,990
Committed	-	-	-	-
Assigned	11,518	-	119,661	-
Unassigned	-	(2,823)	-	(13,179)
Total fund balances	11,518	(2,823)	119,661	222,811
Total liabilities, deferred inflows of resources, and fund balances	$ 11,518	$ 3,337	$ 119,747	$ 225,470

Capital Projects					
2017 Street Improvements (404)	2018 Alley Improvement (406)	2019 Street Improvement Project(407)	EDA Capital Projects	Capital Projects Total	Total Nonmajor Governmental Funds
$ -	$ 11,442	$ -	$ 136,365	$ 498,320	$ 2,119,211
-	-	-	496	496	3,575
-	-	-	-	-	809
-	-	-	-	-	944,057
-	-	-	-	3,399	8,728
-	-	-	-	6,160	6,160
-	-	-	-	-	1,522
$ -	$ 11,442	$ -	$ 136,861	$ 508,375	$ 3,084,062
$ 2,268	$ -	$ 4,966	$ 53,320	$ 63,299	$ 66,134
60,574	-	44,952	-	111,686	151,121
62,842	-	49,918	53,320	174,985	217,255
-	-	-	-	-	1,605
-	-	-	-	-	943,900
-	-	-	-	-	945,505
-	-	-	-	-	1,522
-	-	-	83,541	319,531	1,863,127
-	-	-	-	-	83,557
-	11,442	-	-	142,621	142,621
(62,842)	-	(49,918)	-	(128,762)	(169,525)
(62,842)	11,442	(49,918)	83,541	333,390	1,921,302
$ -	$ 11,442	$ -	$ 136,861	$ 508,375	$ 3,084,062

City of Osseo
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended December 31, 2018

	Special Revenue			
	Police Forfeiture (116)	Trolley (204)	Park Improvement (205)	CHeC - Healthy Communities Grant (241)
Revenues				
Taxes	$ -	$ -	$ -	$ -
Tax increments	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	11,980
Charges for services	-	1,500	37,012	-
Miscellaneous				
Investment income	33	-	345	-
Contributions and donations	-	-	-	-
Other	-	-	-	-
Total revenues	33	1,500	37,357	11,980
Expenditures				
Current				
General government	-	-	-	6,484
Public safety	1,081	-	-	-
Public works	-	-	-	-
Culture and recreation	-	930	41,388	-
Economic development	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Total expenditures	1,081	930	41,388	6,484
Excess of revenues over (under) expenditures	(1,048)	570	(4,031)	5,496
Other Financing Sources (Uses)				
Bond proceeds	-	-	-	-
Transfers in	-	-	33,470	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	33,470	-
Net change in fund balances	(1,048)	570	29,439	5,496
Fund Balances				
Beginning of year	10,637	698	106,946	4,916
End of year	$ 9,589	$ 1,268	$ 136,385	$ 10,412

Special Revenue					
Cable TV (240)	Community Fund (250, 251, 252, 253, 254, 255, 256, 257, 258)	Heritage Preservation (260)	Comp Plan Grant (150)	Hennepin County Tree Assessment Grant (242)	Special Revenue Total
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	11,980
-	-	-	-	-	38,512
265	39	32	-	-	714
-	31,050	-	-	-	31,050
32,529	5,915	650	-	-	39,094
32,794	37,004	682	-	-	121,350
16,405	-	-	8,031	-	30,920
-	-	-	-	-	1,081
-	-	-	-	-	-
-	21,261	585	-	22	64,186
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
632	-	-	-	-	632
22,452	-	-	-	-	22,452
1,473	-	-	-	-	1,473
40,962	21,261	585	8,031	22	120,744
(8,168)	15,743	97	(8,031)	(22)	606
-	-	-	-	-	-
-	-	-	-	-	33,470
(7,500)	-	-	-	-	(7,500)
(7,500)	-	-	-	-	25,970
(15,668)	15,743	97	(8,031)	(22)	26,576
84,902	(9,657)	9,662	(32,710)	-	175,394
$ 69,234	$ 6,086	$ 9,759	$ (40,741)	$ (22)	$ 201,970

City of Osseo
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended December 31, 2018

	Debt Service			
	2018A Improvement Bonds (309, 310)	2017A Improvement Bonds (308)	2010A Refunding Bonds (380)	2011A Refunding Bonds (385)
Revenues				
Taxes	$ -	$ -	$ 182,859	$ -
Tax increments	-	-	-	-
Special assessments	61,354	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous				
Investment income	-	588	409	-
Contributions and donations	-	-	-	-
Other	-	-	-	-
Total revenues	61,354	588	183,268	-
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service				
Principal	-	-	170,000	145,000
Interest and other charges	345	18,915	26,862	23,392
Capital outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Total expenditures	345	18,915	196,862	168,392
Excess of revenues over (under) expenditures	61,009	(18,327)	(13,594)	(168,392)
Other Financing Sources (Uses)				
Bond proceeds	12,201	-	-	-
Transfers in	2,749	-	-	168,392
Transfers out	-	-	-	-
Total other financing sources (uses)	14,950	-	-	168,392
Net change in fund balances	75,959	(18,327)	(13,594)	-
Fund Balances				
Beginning of year	-	181,742	222,365	-
End of year	$ 75,959	$ 163,415	$ 208,771	$ -

Debt Service					
2012A Improvement Bonds (371)	2014A Improvement Bond (301)	Police Building Debt Service Fund (395)	2015A Improvement Bonds (305)	2016A Improvement Bonds (306,307)	Debt Service Total
$ -	$ -	$ -	$ -	$ -	$ 182,859
-	-	-	-	-	-
18,119	14,294	-	-	49,238	143,005
-	-	-	-	-	-
-	-	-	-	-	-
270	292	242	512	900	3,213
-	-	-	-	-	-
-	-	-	-	-	-
18,389	14,586	242	512	50,138	329,077
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
					-
35,000	30,000	45,000	150,000	70,000	645,000
8,321	13,995	37,684	29,796	28,154	187,464
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
43,321	43,995	82,684	179,796	98,154	832,464
(24,932)	(29,409)	(82,442)	(179,284)	(48,016)	(503,387)
-	-	-	-	-	12,201
12,340	27,069	82,683	171,625	97,199	562,057
-	-	-	-	-	-
12,340	27,069	82,683	171,625	97,199	574,258
(12,592)	(2,340)	241	(7,659)	49,183	70,871
107,601	111,914	115,994	260,415	315,040	1,315,071
$ 95,009	$ 109,574	$ 116,235	$ 252,756	$ 364,223	$ 1,385,942

City of Osseo
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended December 31, 2018

	Capital Projects			
	Police Equipment (115)	Fire Equipment (120)	Facilities Fund (135)	Equipment Fund (110)
Revenues				
Taxes	$ -	$ -	$ -	$ -
Tax increments	-	-	-	-
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous				
Investment income	-	-	521	559
Contributions and donations	11,800	9,727	-	52,000
Other	-	-	-	1,257
Total revenues	11,800	9,727	521	53,816
Expenditures				
Current				
General government	-	-	-	-
Public safety	799	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Economic development	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
General government	-	-	105,447	-
Public safety	500	8,411	-	166,168
Public works	-	-	-	37,350
Total expenditures	1,299	8,411	105,447	203,518
Excess of revenues over (under) expenditures	10,501	1,316	(104,926)	(149,702)
Other Financing Sources (Uses)				
Bond proceeds	-	-	-	-
Transfers in	-	-	123,675	200,625
Transfers out	-	-	(82,683)	-
Total other financing sources (uses)	-	-	40,992	200,625
Net change in fund balances	10,501	1,316	(63,934)	50,923
Fund Balances				
Beginning of year	1,017	(4,139)	183,595	171,888
End of year	$ 11,518	$ (2,823)	$ 119,661	$ 222,811

Capital Projects					
2017 Street Improvements (404)	2018 Alley Improvement (406)	2019 Street Improvement Project(407)	EDA Capital Projects	Capital Projects Total	Total Nonmajor Governmental Funds
$ -	$ -	$ -	$ -	$ -	$ 182,859
-	-	-	123,160	123,160	123,160
32,737	-	-	-	32,737	175,742
-	-	-	-	-	11,980
-	-	-	-	-	38,512
-	-	-	44	1,124	5,051
-	-	-	-	73,527	104,577
-	-	-	-	1,257	40,351
32,737	-	-	123,204	231,805	682,232
-	-	-	-	-	30,920
-	-	-	-	799	1,880
-	132	-	-	132	132
-	-	-	-	-	64,186
-	-	-	103,468	103,468	103,468
-	-	-	-	-	645,000
-	-	-	-	-	187,464
-	-	-	-	105,447	106,079
-	-	-	-	175,079	197,531
67,774	18,831	49,918	-	173,873	175,346
67,774	18,963	49,918	103,468	558,798	1,512,006
(35,037)	(18,963)	(49,918)	19,736	(326,993)	(829,774)
-	-	-	-	-	12,201
-	40,000	-	-	364,300	959,827
-	-	-	-	(82,683)	(90,183)
-	40,000	-	-	281,617	881,845
(35,037)	21,037	(49,918)	19,736	(45,376)	52,071
(27,805)	(9,595)	-	63,805	378,766	1,869,231
$ (62,842)	$ 11,442	$ (49,918)	$ 83,541	$ 333,390	$ 1,921,302

City of Osseo
Combining Balance Sheet -
EDA Funds
December 31, 2018

	General Fund	Debt Service		
	Economic Development Authority (801)	TIF 2-4 Bell Tower TIF (817)	TIF 2-9, 5 Central (836)	Total
Assets				
Cash and investments	$ 468,513	$ 156,677	$ 148,888	$ 305,565
Mortgages receivable	187,142	-	-	-
Interest receivable	124,433	-	-	-
Total assets	$ 780,088	$ 156,677	$ 148,888	$ 305,565
Liabilities				
Accounts payable	$ 1,329	$ 7,413	$ 91,347	$ 98,760
Due to other funds	667	-	405,851	405,851
Total liabilities	1,996	7,413	497,198	504,611
Deferred Inflows of Resources				
Unavailable revenue - mortgages	311,574	-	-	-
Fund Balances				
Restricted	-	149,264	-	149,264
Committed	466,518	-	-	-
Unassigned	-	-	(348,310)	(348,310)
Total fund balances	466,518	149,264	(348,310)	(199,046)
Total liabilities, deferred inflows of resources, and fund balances	$ 780,088	$ 156,677	$ 148,888	$ 305,565

Capital Projects				
TIF 2-5 Realife Co-op (806)	TIF 2-6 Celtic Crossing Condos (819)	TIF 2-8 Lancor Lyndes Inn (825)	Total	Total EDA Funds
$ 42,426	$ 72,626	$ 21,313	$ 136,365	$ 910,443
-	-	-	-	187,142
-	-	-	-	124,433
$ 42,426	$ 72,626	$ 21,809	$ 136,861	$ 1,222,514
$ 31,472	$ 13,019	$ 8,829	$ 53,320	$ 153,409
-	-	-	-	406,518
31,472	13,019	8,829	53,320	559,927
-	-	-	-	311,574
10,954	59,607	12,980	83,541	232,805
-	-	-	-	466,518
-	-	-	-	(348,310)
10,954	59,607	12,980	83,541	351,013
$ 42,426	$ 72,626	$ 21,809	$ 136,861	$ 1,222,514

City of Osseo
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - EDA Funds
Year Ended December 31, 2018

	Special Revenue	Debt Service		
	Economic Development Authority (801)	TIF 2-4 Bell Tower TIF (817)	TIF 2-9, 5 Central (836)	Total
Revenues				
Tax increments	$ -	$ 168,823	$ 403,537	$ 572,360
Intergovernmental	151	-	-	-
Miscellaneous				
Investment income	2,296	578	-	578
Total revenues	2,447	169,401	403,537	572,938
Expenditures				
Current				
Economic development	26,177	13,989	172,182	186,171
Debt service				
Principal	-	-	90,000	90,000
Interest and other charges	-	-	25,000	25,000
Total expenditures	26,177	13,989	287,182	301,171
Excess of revenues over (under) expenditures	(23,730)	155,412	116,355	271,767
Other Financing Uses				
Transfers out	(45,000)	(168,392)	-	(168,392)
Net change in fund balances	(68,730)	(12,980)	116,355	103,375
Fund Balances				
Beginning of year	535,248	162,244	(464,665)	(302,421)
End of year	$ 466,518	$ 149,264	$ (348,310)	$ (199,046)

Capital Projects				
TIF 2-5 Realife Co-op (806)	TIF 2-6 Celtic Crossing Condos (819)	TIF 2-8 Lancor Lyndes Inn (825)	Total	Total EDA Funds
$ 67,912	$ 27,427	$ 27,821	$ 123,160	$ 695,520
-	-	-	-	151
44	-	-	44	2,918
67,956	27,427	27,821	123,204	698,589
62,033	25,362	16,073	103,468	315,816
-	-	-	-	90,000
-	-	-	-	25,000
62,033	25,362	16,073	103,468	430,816
5,923	2,065	11,748	19,736	267,773
-	-	-	-	(213,392)
5,923	2,065	11,748	19,736	54,381
5,031	57,542	1,232	63,805	296,632
$ 10,954	$ 59,607	$ 12,980	$ 83,541	$ 351,013

Minnesota Legal Compliance

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Osseo, Minnesota as of and for the year ended December 31, 2018, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 7, 2019.

The *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to *Minnesota Statute* § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our audit considered all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Osseo failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Cities.* 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.

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 communication is not suitable for any other purpose.

BergankDV Ltd.

Minneapolis, Minnesota
May 7, 2019

City of Osseo City Council Meeting Item

Agenda Item: **Thank Responders to Garage Fire**

Meeting Date: May 13, 2019
Prepared by: Mike Phenow, Fire Chief

Attachments: Summary of Incident Response 4/29/2019

Policy Consideration:
Consider thanking the Osseo Fire, Police, and Public Works Departments as well as the other 10 responding agencies for their service at a recent garage fire.

Background:
On the evening of Monday, April 29th, the Osseo Fire, Police, and Public Works Departments responded to a fully-involved garage fire on 3rd Street NE in Osseo. A summary of the incident response is attached.

The 14 firefighters, 2 police officers, and 2 public works employees from Osseo – along with individuals from 10 area agencies – who responded to this dangerous and high-pressure incident all did a commendable job performing their duties in a safe, efficient, effective, and professional manner.

City Goals Met By This Action:
Develop team work among the City's leadership team
Recruit high quality Staff, continue to train Staff, and work to promote Staff retention
Increase communication with citizens and encourage citizen engagement
Increase inter-governmental cooperation and the sharing of City services

Recommendation/Action Requested:
Staff recommends the City Council thanks the Osseo Fire, Police, and Public Works Departments as well as the other 10 responding agencies for their service at a recent garage fire.

Osseo Fire Department
415 Central Ave
Osseo, MN 55369
(763) 424-5444
DiscoverOsseo.com/departments/fire

Summary of Incident Response 4/29/2019

On the evening of Monday, April 29th, a fire started in the garage at 105 3rd St NE in Osseo. Chief 1 saw the column of dark smoke and responded directly to the scene. Camera footage shows that, at that point, the fire had been burning for 5 minutes in an open garage with a heavy fuel load. The dispatcher was still fielding initial calls and got the first page out within a minute after Chief 1 radioed on scene.

5 minutes and 16 seconds after the first page, Osseo Engine 11 arrived on scene under the command of Lieutenant 12 Chad Boelke. Firefighter Travis Anderson drove the truck and operated the pump. Firefighters Gary Current and Blane Anderson connected to a hydrant and began attacking the fire with both a 2 1/2" handline and a 1 3/4" handline.

Officers from Osseo Police and Deputies from the Hennepin County Sheriff's office assisted with traffic control, crowd control, and tending to the family's immediate needs. A North Memorial ambulance crew responded to be ready in the event of a medical emergency. MN Chief Deputy State Fire Marshal Jim Smith was in the area and responded to assist with the initial size-up and operations.

Maple Grove Chief 5 Mike Kinnan arrived and was assigned operations. Brooklyn Park Battalion Chief 1 Dan Smith arrived and was assigned staging. Osseo Captain 11 Jesse Phenow and Captain 12 Bill Evans arrived on scene and were assigned the rear division and safety officer. Brooklyn Park Engine 2 and Engine 4, Osseo Tanker 11, and Maple Grove Tower 11 all arrived on the initial auto-aid alarm. A second alarm was raised, bringing apparatus and crews from Maple Grove, West Metro, Brooklyn Center, Golden Valley, and Dayton. West Metro Chief 2 Adam Wodtke took over the role of safety officer and Golden Valley Chief 1 John Crelly took command of rehab with their Life Safety Unit.

Investigators responded from the Hennepin County Fire Investigation Team, including team lead, Golden Valley Investigator Dave Gustafson. Loretto Fire responded with the Hennepin County Investigation Trailer. MN State Fire Marshal Investigator Casey Stotts responded and took command of the investigation.

All residents evacuated safely. A dog and a cat were rescued and provided emergency care on the scene by North Memorial paramedics and Osseo firefighters. Two cats hid in the unburnt basement and were retrieved safely the following morning. Most of the house and contents were spared from fire, smoke, and water damage. These outcomes were made possible by the rapid and effective suppression operations that kept the fire largely contained to the garage and adjoining breezeway. The cause of the fire is undetermined at this point. No emergency responders were injured.

14 members of the Osseo Fire Department responded to the call:

Chief 1	**Mike Phenow**	(scene)	Firefighter	**Gary Current**	(E11)
Chief 2	**Derick Haug**	(T11)	Firefighter	**Jon Thibodeau**	(T11)
Captain 11	**Jesse Phenow**	(scene)	Firefighter	**Travis Anderson**	(E11)
Captain 12	**Bill Evans**	(scene)	Firefighter	**Drew Cogswell**	(R11)
Lieutenant 11	**Tom Dahl**	(scene)	Firefighter	**Blane Anderson**	(E11)
Lieutenant 12	**Chad Boelke**	(E11)	Firefighter	**Joe Moraczewski**	(T11)
Lieutenant 13	**Mike Cogswell**	(U11)	Firefighter	**Pat Lundgren**	(R11)

Everyone responded quickly and performed their duties professionally and effectively. These gentlemen have all been through hundreds of hours of coursework, training, and drills. They practice, refine, refresh, and update their skills and knowledge on a regular basis. The result of all of that preparation and dedication is that it puts them in a position to make the greatest possible positive impact on an otherwise difficult and dangerous situation, as they did that evening.

The Osseo Fire Department deployed all 4 fire apparatus:

Engine 11	on scene 5 minutes and 16 seconds from the time of the first page
Tanker 11	on scene 8 minutes and 2 seconds from the time of the first page
Rescue 11	on scene 15 minutes and 12 seconds from the time of the first page
Utility 11	brought to the scene later upon request

4 fire officers also responded directly to the scene in their personal vehicles to assume command and support roles.

To get an apparatus to the scene, firefighters first receive the page, then drop whatever they're doing at home, work, or elsewhere, get in their personal vehicle, buckle up, drive safely to the station while obeying all traffic laws, park at the station, enter the station, take off their shoes, step into their boots, pull on their turn-out pants, put on their turn-out coat, grab their helmet and mask, open the garage door, get into the fire truck, buckle up, wait for a full crew to board the truck, and then drive safely to the scene. The fact that this feat can be done – safely, with no notice, at rush hour, on full adrenaline, with a crew of 4, in just over 5 minutes – is a minor miracle.

Osseo Police Chief **Shane Mikkelson** and Osseo Police Officer **Todd Kintzi** responded to the incident and assisted with traffic control, crowd control, and tending to the family's immediate needs. Without their assistance, fire crews would have a much more difficult time focusing on the task at hand, increasing the risk of much worse outcomes.

Osseo Public Works Director **Nick Waldbillig** and Public Works employee **Guy Swenson** responded to the scene with a loader and stood by, but we ultimately decided the equipment wasn't needed. Had things transpired differently, deploying that equipment could have made the difference between a safely and completely extinguished fire and one that continued to smolder, spread, and keep firefighters engaged in dangerous and laborious overhaul operations.

In addition to Osseo Fire, Police, and Public Works – through a combination of auto-aid, a second box alarm, and requests for specific resources – the following 10 agencies responded to the incident:

Hennepin County Sheriff's Office
Maple Grove Fire
Brooklyn Park Fire
Brooklyn Center Fire
West Metro Fire
Golden Valley Fire
Dayton Fire
Loretto Fire
North Memorial Ambulance Service
MN State Fire Marshal's Office

Letters of thanks were sent to all 10 agencies, as well as Osseo Police and Public Works. It is through such partnerships that the Osseo Fire Department is able to succeed in its mission of protecting the lives and property of the residents, businesses, and visitors of Osseo. The inter-agency cooperation shown during an incident like this is a testament to the dedication and professionalism of the emergency responders throughout Hennepin County.

Mike Phenow
Chief, Osseo Fire Department
mike.phenow@ci.osseo.mn.us
(763) 226-1020 (cell)
415 Central Ave, Osseo, MN 55369

Resolution No. 2019-xx

RESOLUTION ACCEPTING DONATIONS TO CITY OF OSSEO

WHEREAS, the Osseo City Council is generally authorized to accept contributions of real and personal property pursuant to Minnesota Statutes Section 465.03; and

WHEREAS, the Council agrees that said donations would be of benefit to the citizens of Osseo; and

WHEREAS, the following have proposed these contributions to the City of Osseo and the donations be used for specific purposes as indicated below:

Donor	Amount/Item	Designated Fund
Evans Nordby Funeral Home	$1,500	Trolley Sponsorship
Malone Insurance Agency	$ 100	Beautification Fund
Harold E. & Gayle Johnson	$ 300	Beautification Fund
(in memory of Donald Bishop, Michael Gilbertson, and Bob Kilian)		

wsb

Agenda Item: **Items pertaining to the 2019 Street and Alley Reconstruction Project**

Meeting Date: **May 13, 2019**

Prepared By: **Lee Gustafson, City Engineer**

Attachments: **Resolution, map, assessment roll, and bid tab**

Policy Consideration:

Request to approve the following:

1. Resolution accepting bids and awarding the contract for the 2019 Street and Alley Reconstruction Project.
2. Proposal from WSB for the construction phase of the project.

Background:

The 2019 Street and Alley Reconstruction Project consists of reconstructing portions of 1st Avenue NW and 7th Avenue SE, the mill and overlay of portions of 2nd Street NW, 3rd Street NE, 4th Street NW, 5th Street NE and 6th Street NW, and 6th Street NE, and reconstructing the alley bounded by 2nd Street NE and 3rd Street NE between Central Avenue and 1st Avenue NE. See attached location map.

WSB's current engineering contract for this project ends with the bid opening process. The attached proposal from WSB would allow them to continue working on this project and provide services for construction administration and inspection, surveying and material testing, and as-built preparation. The cost associated with providing these services is included in the project estimates below.

Bid Opening

Bids were received on March 5, 2019 for the 2019 Street and Alley Reconstruction Project. 7 bids were received in response to the call for bids. They are summarized as follows:

Bidder	Bid Amount
ASTECH Corp.	$806,512.25
GMH Asphalt Corporation	$816,134.57
Omann Contracting Companies, Inc.	$845,243.21
Northdale Construction Co., Inc.	$890,233.74
Northwest Asphalt, Inc.	$905,302.55
New Look Contracting, Inc.	$932,842.00
C.S. McCrossan Construction, Inc.	$999,756.00
Engineer's Opinion of Probable Cost	$818,340.00

The low bidder, Asphalt Surface Technologies Corporation (ASTECH Corp), has satisfactorily completed several similar projects in the metro area.

Funding/Financing:

The total project cost is estimated at $1,058,547.34, and includes all proposed street, alley, utility and sidewalk improvements as well as all engineering, administrative and contingency costs.

701 XENIA AVENUE S | SUITE 300 | MINNEAPOLIS, MN | 55416 | 763.541.4800 | WSBENG.COM

Financing the 2019 Street Reconstruction will be based on the City's special assessment policy which calls for 50% of the proposed improvements to be specially assessed including all administrative costs. The remaining 50% and 100% of the storm and utility costs will be financed by the City through street and enterprise funds, including the water main replacement on 7th Avenue SE.

Financing the 2019 Alley Reconstruction will be based on the City's special assessment policy which calls for 80% of the proposed improvements to be specially assessed including all administrative costs. The remaining 20% and 100% of the storm and utility costs will be financed by the City through street and enterprise funds. There are no single-family residential units along this alley so all assessments will be based on lineal footage.

The mill and overlay portion of the project calls for 100% of the proposed improvements to be funded by the City.

A final assessment roll has been prepared based on the lowest bid and individual assessment notices were mailed to each property owner. The proposed street assessment rates are: $3,847.81 for 0.75 units, $5,130.42 for one unit and $79.60 for lineal footage assessments. The proposed alley assessment rates are $87.24 per lineal foot.

Schedule:
If council approves the attached resolution, the next step for this project is to begin construction.

- Award Contract…….May 13, 2019
- Construction……June 3, 2019 – October 25, 2019

Previous Action or Discussion:
On April 8, 2019, Council adopted a resolution approving the proposed assessments for the project.

Budget or Other Considerations:
Project will be funded in accordance with the City's special assessment policy for street and alley reconstruction.

Options:
The City Council may choose to:

1. Adopt the attached resolution for the 2019 Street and Alley Reconstruction Project, and approve the engineering contract with WSB;
2. Adopt the attached resolution for the 2019 Street and Alley Reconstruction Project, and approve the engineering contract with WSB with noted changes or as amended;
3. Deny the project;
4. Table action on this item for more information.

Recommendation/Action Requested:
Staff recommends the City Council choose option (1): Adopt the attached resolution for the 2019 Street and Alley Reconstruction Project and approve the engineering contract with WSB.

Next Step:

Begin construction.

Resolution No. 2019-xx

RESOLUTION ACCEPTING BIDS AND AWARDING THE CONTRACT FOR THE 2019 STREET AND ALLEY RECONSTRUCTION PROJECT

WHEREAS, pursuant to an advertisement for bids for the 2019 Street and Alley Reconstruction Project, the following seven bids were received, opened, and tabulated:

Bidder	Total Bid
ASTECH Corp.	$806,512.25
GMH Asphalt Corporation	$816,134.57
Omann Contracting Companies, Inc.	$845,243.21
Northdale Construction Co., Inc.	$890,233.74
Northwest Asphalt, Inc.	$905,302.55
New Look Contracting, Inc.	$932,842.00
C.S. McCrossan Construction, Inc.	$999,756.00

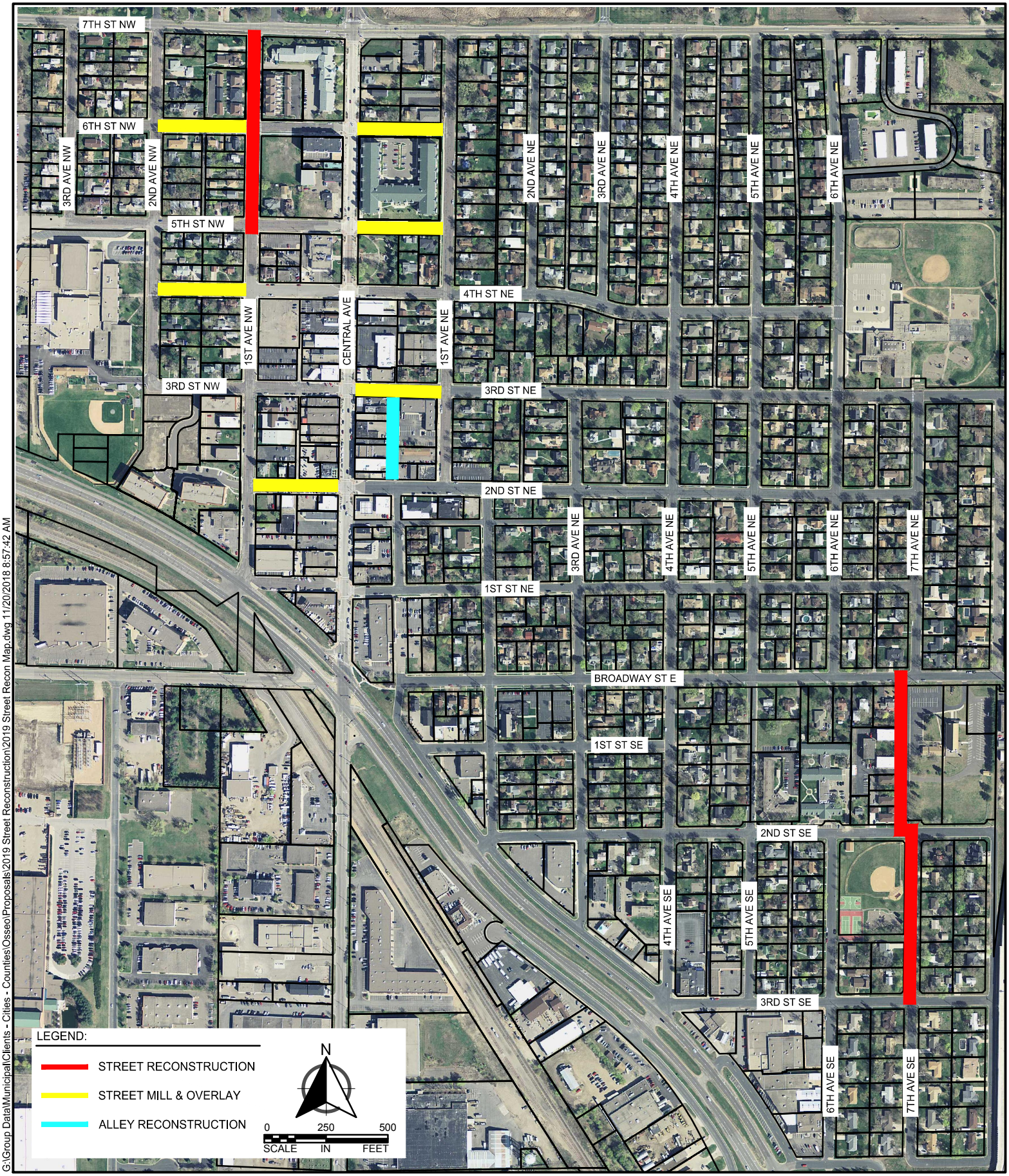
AND, WHEREAS, ASTECH Corp. of Saint Cloud, MN, is the lowest responsible bidder;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Osseo, Hennepin County, Minnesota, as follows:

1. The Mayor and City Administrator are hereby authorized and directed to enter into contract with ASTECH Corp. in the name of the City of Osseo for the improvement of the 2019 Street and Alley Reconstruction Project, according to the plans and specifications therefor approved by the City Council and on file in the office of the City Administrator.

2. The City Administrator is hereby authorized and directed to return to all bidders the deposits made with their bids, except that the deposits of the successful bidder and the next lowest bidder shall be retained until a contract has been signed.

Adopted by the Osseo City Council this 13th day of May, 2019.



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Project Area Map

2019 Street Reconstruction Project

City of Osseo, MN

CITY OF OSSEO
2019 STREET AND ALLEY RECONSTRUCTION PROJECT
PRELIMINARY STREET ASSESSMENT ROLL

Date: 03/13/2019
WSB Project No.: 012568-000

	Rate
Complete Reconstruction Residential Single-Family Per Unit Assessment:	**$5,130.42**
Complete Reconstruction Institutional/Commercial/Multi-Family Front Foot Assessment:	**$79.60**

MAP ID	PID	FEE OWNER	FEE OWNER ADDRESS	CITY/STATE/ZIP	PROPERTY ADDRESS	USE DESCRIPTION	UNITS	UNIT ASSESSMENT RATE	FRONT FOOTAGE (LF)	FOOTAGE ASSESSMENT RATE	PROPOSED ASSESSMENT
1	1311922110011	PHILLIP E PHENOW	625 1ST AVE NW	OSSEO MN 55369	633 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
2	1311922110010	PHILLIP E PHENOW	625 1ST AVE NW	OSSEO MN 55369	625 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
3	1311922110126	ALAN E & PAMELA S PICKWELL	601 1ST AVE NW	OSSEO MN 55369	601 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
4	1311922110127	KEITH ALEXANDER PAGE	603 1ST AVE NW	OSSEO MN 55369	603 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
5	1311922110128	EDDY K TAM	607 1ST AVE NW	OSSEO MN 55369	607 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
6	1311922110129	GEOFREY W BINDEWALD & KATIE M LUEHNI	609 1ST AVE NW	OSSEO MN 55369	609 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
7	1311922110130	LINDSEY ANN BYE	13720 WELLSTEAD DR	ROGERS MN 55374	613 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
8	1311922110131	NADIYA DURANT	615 1ST AVE NW	OSSEO MN 55369	615 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
9	1311922110132	DANIEL A & HEIDI L MCGEE	600 1ST AVE NW	OSSEO MN 55369	600 1ST AVE NW	RESIDENTIAL	0.75	$5,130.42			$3,847.81
10	1311922110133	SARAH MCNEIL	602 1ST AVE NW	OSSEO MN 55369	602 1ST AVE NW	RESIDENTIAL	0.75	$5,130.42			$3,847.81
11	1311922110134	KAY L SQUIERS	604 1ST AVE NW	OSSEO MN 55369	604 1ST AVE NW	RESIDENTIAL	0.75	$5,130.42			$3,847.81
12	1311922110135	SHERRY JO MURDOCK	606 1ST AVE NW	OSSEO MN 55369	606 1ST AVE NW	RESIDENTIAL	0.75	$5,130.42			$3,847.81
13	1311922110136	SHARI L MATHENA	608 1ST AVE NW	OSSEO MN 55369	608 1ST AVE NW	RESIDENTIAL	0.75	$5,130.42			$3,847.81
14	1311922110137	WILLIAM PRINCETON	610 1ST AVE NW	OSSEO MN 55369	610 1ST AVE NW	RESIDENTIAL	0.75	$5,130.42			$3,847.81
15	1311922110138	LAURA ELIZABETH SNYDER	612 1ST AVE NW	OSSEO MN 55369	612 1ST AVE NW	RESIDENTIAL	0.75	$5,130.42			$3,847.81
16	1311922110139	COLLEEN M SLATTERY	614 1ST AVE NW	OSSEO MN 55369	614 1ST AVE NW	RESIDENTIAL	0.75	$5,130.42			$3,847.81
17	1311922110140	DIANE NODGAARD	616 1ST AVE NW	OSSEO MN 55369	616 1ST AVE NW	RESIDENTIAL	0.75	$5,130.42			$3,847.81
18	1311922110122	STEEPLE POINT C/O BENEDICTINE HEALTI	1995 E RUM RIVER DR S	CAMBRIDGE MN 55008	625 CENTRAL AVE	MULTI-FAMILY			136	$79.60	$10,825.65
19	1311922110022	KEVIN & SHARON FITZSIMMONS	100 6TH ST NW	OSSEO MN 55369	100 6TH ST NW	RESIDENTIAL	0.5	$5,130.42			$2,565.21
20	1311922110021	ANDREW CREGG	525 1ST AVE NW	OSSEO MN 55369	525 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
21	1311922110125	MICHAEL D GOLIO	517 1ST AVE NW	OSSEO MN 55369	517 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
22	1311922110124	THEODORE & BRITTNEY KAY QUANT	513 1ST AVE NW	OSSEO MN 55369	513 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
23	1311922110123	DAN HALME & LINDA HALME	509 1ST AVE NW	OSSEO MN 55369	509 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
24	1311922110017	KATHERINE MARIE JACOBS	501 1ST AVE NW	OSSEO MN 55369	501 1ST AVE NW	RESIDENTIAL	1	$5,130.42			$5,130.42
25	1311922110166	MAGELLAN INV PARTNERS LLC	225 COLUMBUS N STE 100	CHICAGO, IL 60601	20 6TH ST NW	MULTI-FAMILY			362	$79.60	$28,815.33
40	1811921310030	JAMES A FEIG/ALEXIS D FEIG	624 BROADWAY ST E	OSSEO MN 55369	624 BROADWAY ST E	RESIDENTIAL	0.5	$5,130.42			$2,565.21
41	1811921310092	DELUXE PROPERTIES LLC	9329 BALSAM FIR AVE N	BROOKLYN PARK MN 55443	17 7TH AVE SE	MULTI-FAMILY			192	$79.60	$15,283.27
42	1811921310034	GLEN BESKE	6110 ENSIGN AVE N	NEW HOPE MN 55428	117 7TH AVE SE	MULTI-FAMILY			64	$79.60	$5,094.42
43	1811921310035	3223 49TH AVENUE LLC	17003 WEAVER LAKE DR	MAPLE GROVE MN 55311	125 7TH AVE SE	MULTI-FAMILY			64	$79.60	$5,094.42
44	1811921310036	DONALD FORSBERG	304 EMERSON AVE E	ST PAUL MN 55118	611 2ND ST SE	MULTI-FAMILY			64	$79.60	$5,094.42
45	1811921310050	CITY OF OSSEO	415 CENTRAL AVE	OSSEO MN 55369	600 2ND ST SE	COMMERCIAL			408	$79.60	$32,476.95
46	1811921310051	T G BOOS	233 7TH AVE SE	OSSEO MN 55369	233 7TH AVE SE	RESIDENTIAL	1	$5,130.42			$5,130.42
47	1811921310052	RYAN ALLEN	241 7TH AVE SE	OSSEO MN 55369	241 7TH AVE SE	RESIDENTIAL	1	$5,130.42			$5,130.42
48	1811921310044	MICHAEL J & DAWN L DAHL	240 7TH AVE SE	OSSEO MN 55369	240 7TH AVE SE	RESIDENTIAL	1	$5,130.42			$5,130.42
49	1811921310045	ANDREW C GREEMAN	232 7TH AVE SE	OSSEO MN 55369	232 7TH AVE SE	RESIDENTIAL	1	$5,130.42			$5,130.42
50	1811921310046	CHRISTOPHER KILLEEN	224 7TH AVE SE	OSSEO MN 55369	224 7TH AVE SE	RESIDENTIAL	1	$5,130.42			$5,130.42
51	1811921310047	LILA MAE HEDLUND	216 7TH AVE SE	OSSEO MN 55369	216 7TH AVE SE	RESIDENTIAL	1	$5,130.42			$5,130.42
52	1811921310048	MARY CATHERINE CHEATHAM	208 7TH AVE SE	OSSEO MN 55369	208 7TH AVE SE	RESIDENTIAL	1	$5,130.42			$5,130.42
53	1811921310049	PATRICIA MCLEAN	200 7TH AVE SE	OSSEO MN 55369	200 7TH AVE SE	RESIDENTIAL	1	$5,130.42			$5,130.42
54	1811921310003	ST PAUL LUTHERAN CHURCH	710 E BROADWAY	OSSEO MN 55369	701 BROADWAY ST E	COMMERCIAL			577.5	$79.60	$45,969.21
						GRAND TOTAL - PRELIMINARY PROJECT STREET ASSESSMENT:					***$296,153.16***

CITY OF OSSEO
2019 STREET AND ALLEY RECONSTRUCTION PROJECT
PRELIMINARY ALLEY ASSESSMENT ROLL

Date: 03/13/2019
WSB Project No.: 012568-000

	Rate
Complete Reconstruction Residential Single-Family Per Unit Assessment:	**$0.00**
Complete Reconstruction Institutional/Commercial/Multi-Family Front Foot Assessment:	**$87.24**

MAP ID	PID	FEE OWNER	FEE OWNER ADDRESS	CITY/STATE/ZIP	PROPERTY ADDRESS	USE DESCRIPTION	UNITS	UNIT ASSESSMENT RATE	FRONT FOOTAGE (LF)	FOOTAGE ASSESSMENT RATE	PROPOSED ASSESSMENT
26	1811921230063	MICHAEL GASPARRINI	11976 93RD AVE N	MAPLE GROVE MN 55369	248 CENTRAL AVE	COMMERCIAL			66	$87.24	$5,757.98
27	1811921230062	240 CENTRAL LLC	PO BOX 1	OSSEO MN 55369	240 CENTRAL AVE	COMMERCIAL			30	$87.24	$2,617.27
28	1811921230061	ITEN GARAGE LLC	208 4TH AVE NE	OSSEO MN 55369	226 CENTRAL AVE	COMMERCIAL			72	$87.24	$6,281.44
29	1811921230060	PETER & KIMBERLY KELZENBERG	220 CENTRAL AVE	OSSEO MN 55369	220 CENTRAL AVE	COMMERCIAL			24	$87.24	$2,093.81
30	1811921230059	WINSLOW LEWIS LODGE 125 AF AND AM	216 CENTRAL AVE	OSSEO MN 55369	216 CENTRAL AVE	COMMERCIAL			72	$87.24	$6,281.44
31	1811921230058	VKAS LLC	8305 FRANKLIN AVE	ST LOUIS PARK MN 55426	208 CENTRAL AVE	COMMERCIAL			56	$87.24	$4,885.56
32	1811921230197	M & A REAL ESTATE LLC	5238 108TH AVE N	BROOKLYN PARK MN 55443	200 CENTRAL AVE	COMMERCIAL			30	$87.24	$2,617.27
33	1811921230071	APG REAL PROPERTIES LLC	29088 AIRPARK	EASTON MD 21601	33 2ND ST NE	COMMERCIAL			33	$87.24	$2,878.99
34	1811921230069	APG REAL PROPERTIES LLC	29088 AIRPARK	EASTON MD 21601	209 1ST AVE NE	COMMERCIAL			66	$87.24	$5,757.98
35	1811921230198	FIRST AVENUE COMMONS LLC	PO BOX 1	OSSEO MN 55369	233 1ST AVE NE, UNIT 1	COMMERCIAL			26.4	$87.24	$2,303.19
36	1811921230199	FIRST AVENUE COMMONS LLC	PO BOX 1	OSSEO MN 55369	229 1ST AVE NE, UNIT 2	COMMERCIAL			26.4	$87.24	$2,303.19
37	1811921230200	FIRST AVENUE COMMONS LLC	PO BOX 1	OSSEO MN 55369	225 1ST AVE NE, UNIT 3	COMMERCIAL			26.4	$87.24	$2,303.19
38	1811921230201	FIRST AVENUE COMMONS LLC	PO BOX 1	OSSEO MN 55369	221 1ST AVE NE, UNIT 4	COMMERCIAL			26.4	$87.24	$2,303.19
39	1811921230202	FIRST AVENUE COMMONS LLC	PO BOX 1	OSSEO MN 55369	24 3RD ST NE, UNIT 5	COMMERCIAL			26.4	$87.24	$2,303.19
						GRAND TOTAL - PRELIMINARY PROJECT ALLEY ASSESSMENT:					***$50,687.70***

March 11, 2019

Honorable Mayor and City Council
City of Osseo
415 Central Avenue
Osseo, MN 55369

Re: 2019 Street and Alley Reconstruction Project
City of Osseo, MN
WSB Project No. R-012568-000

Dear Mayor and Council Members:

Bids were received for the above-referenced project on Tuesday, March 5, 2019, and were opened and read aloud. Seven bids were received. The bids were checked for mathematical accuracy and tabulated. Please find enclosed the bid tabulation indicating Asphalt Surface Technologies Corporation (a/k/a ASTECH Corp.), St. Cloud, Minnesota, as the low bidder with a grand total bid amount of $806,512.25. The Engineer's Estimate for the project was $818,340.00.

We recommend that the City Council consider these bids and award a contract for the grand total bid in the amount of $806,512.25 to Asphalt Surface Technologies Corporation (a/k/a ASTECH Corp.) based on the results of the bids received.

If you have any questions, please contact me at 763.762.2843.

Sincerely,

WSB

Emily Lueth

Emily Lueth, PE
Project Manager

Enclosure

cc: Dale Strandberg, ASTECH Corp.

srb

701 XENIA AVENUE S | SUITE 300 | MINNEAPOLIS, MN | 55416 | 763.541.4800 | WSBENG.COM

WSB
Project Bid Abstract

Project Name: 2019 Street and Alley Reconstruction Project
Client: City of Osseo
Bid Opening: 03/05/2019 11:00 AM

Contract No.:
Project No.: R-012568-000
Owner: Minneapolis

DENOTES CORRECTED FIGURE

	Project: R-012568-000 - 2019 Street and Alley Reconstruction Project				Engineers Estimate		ASTECH Corp.		GMH Asphalt Corporation		Omann Contracting Companies, Inc.	
Line No.	Item		Units	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
SCHEDULE A - SURFACE IMPROVEMENTS												
1	2021.501	MOBILIZATION	LS	1	$30,000.00	$30,000.00	$35,000.00	$35,000.00	$38,500.00	$38,500.00	$18,100.00	$18,100.00
2	2101.524	CLEARING	TREE	1	$250.00	$250.00	$270.00	$270.00	$426.25	$426.25	$551.00	$551.00
3	2101.524	GRUBBING	TREE	1	$250.00	$250.00	$100.00	$100.00	$426.25	$426.25	$720.40	$720.40
4	2104.502	SALVAGE SIGN	EACH	23	$25.00	$575.00	$43.00	$989.00	$31.95	$734.85	$41.28	$949.44
5	2104.503	SAWING BIT PAVEMENT (FULL DEPTH)	L F	1240	$2.00	$2,480.00	$2.25	$2,790.00	$2.85	$3,534.00	$2.00	$2,480.00
6	2104.503	REMOVE CURB & GUTTER	L F	3370	$4.00	$13,480.00	$3.00	$10,110.00	$4.00	$13,480.00	$3.24	$10,918.80
7	2104.504	REMOVE CONCRETE DRIVEWAY PAVEMENT	S Y	170	$10.00	$1,700.00	$11.50	$1,955.00	$16.05	$2,728.50	$5.75	$977.50
8	2104.504	REMOVE CONCRETE PAVEMENT	S Y	40	$10.00	$400.00	$13.50	$540.00	$14.00	$560.00	$10.00	$400.00
9	2104.504	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	S Y	500	$5.00	$2,500.00	$4.75	$2,375.00	$4.50	$2,250.00	$5.00	$2,500.00
10	2104.504	REMOVE BITUMINOUS PAVEMENT	S Y	600	$5.00	$3,000.00	$4.50	$2,700.00	$4.00	$2,400.00	$5.00	$3,000.00
11	2104.518	REMOVE CONCRETE WALK	S F	3760	$1.50	$5,640.00	$1.25	$4,700.00	$0.65	$2,444.00	$0.80	$3,008.00
12	2104.601	SALVAGE AND REINSTALL LANDSCAPE STRUCTURES	LS	1	$1,700.00	$1,700.00	$5,350.00	$5,350.00	$5,644.25	$5,644.25	$5,000.00	$5,000.00
13	2106.507	EXCAVATION - COMMON (P)	C Y	290	$25.00	$7,250.00	$20.00	$5,800.00	$32.30	$9,367.00	$35.00	$10,150.00
14	2123.610	STREET SWEEPER (WITH PICKUP BROOM)	HOUR	15	$150.00	$2,250.00	$150.00	$2,250.00	$145.00	$2,175.00	$110.00	$1,650.00
15	2130.523	WATER	MGAL	40	$50.00	$2,000.00	$35.00	$1,400.00	$35.00	$1,400.00	$110.00	$4,400.00
16	2211.501	RECLAIMED AGGREGATE BASE PLACED	C Y	70	$15.00	$1,050.00	$12.00	$840.00	$10.00	$700.00	$10.00	$700.00
17	2211.509	AGGREGATE BASE CLASS 5	TON	170	$25.00	$4,250.00	$21.50	$3,655.00	$10.00	$1,700.00	$10.00	$1,700.00
18	2215.504	FULL DEPTH RECLAMATION	S Y	8050	$2.00	$16,100.00	$3.00	$24,150.00	$2.15	$17,307.50	$4.45	$35,822.50
19	2231.502	BITUMINOUS PATCHING MIXTURE	S Y	190	$25.00	$4,750.00	$19.80	$3,762.00	$35.65	$6,773.50	$41.00	$7,790.00
20	2232.504	MILL BITUMINOUS SURFACE (2.0")	S Y	7460	$2.00	$14,920.00	$1.50	$11,190.00	$1.25	$9,325.00	$1.75	$13,055.00
21	2232.604	MILL BITUMINOUS PAVEMENT (SPECIAL)	S Y	530	$3.00	$1,590.00	$3.50	$1,855.00	$3.00	$1,590.00	$5.30	$2,809.00
22	2301.504	CONCRETE PAVEMENT 6"	S Y	440	$60.00	$26,400.00	$52.00	$22,880.00	$53.25	$23,430.00	$56.91	$25,040.40
23	2331.603	JOINT ADHESIVE	L F	7630	$1.00	$7,630.00	$0.70	$5,341.00	$0.45	$3,433.50	$0.44	$3,357.20
24	2360.504	TYPE SP 12.5 WEAR CRS MIX(2;B)3.0" THICK	S Y	170	$30.00	$5,100.00	$45.00	$7,650.00	$23.32	$3,964.40	$41.00	$6,970.00

	Project: R-012568-000 - 2019 Street and Alley Reconstruction Project				Engineers Estimate		ASTECH Corp.		GMH Asphalt Corporation		Omann Contracting Companies, Inc.	
Line No.	Item		Units	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
25	2360.509	TYPE SP 9.5 WEARING COURSE MIX (2;C)	TON	2110	$65.00	$137,150.00	$72.75	$153,502.50	$70.52	$148,797.20	$75.85	$160,043.50
26	2360.509	TYPE SP 12.5 NON WEAR COURSE MIX (2;C)	TON	1460	$60.00	$87,600.00	$71.00	$103,660.00	$68.02	$99,309.20	$71.85	$104,901.00
27	2504.602	ADJUST GATE VALVE & BOX	EACH	3	$250.00	$750.00	$300.00	$900.00	$414.00	$1,242.00	$450.00	$1,350.00
28	2504.602	IRRIGATION SYSTEM REPAIR	EACH	7	$200.00	$1,400.00	$285.00	$1,995.00	$553.80	$3,876.60	$258.00	$1,806.00
29	2506.602	ADJUST FRAME & RING CASTING	EACH	4	$500.00	$2,000.00	$650.00	$2,600.00	$550.00	$2,200.00	$750.00	$3,000.00
30	2521.518	4" CONCRETE WALK	S F	9460	$5.00	$47,300.00	$4.25	$40,205.00	$4.83	$45,691.80	$6.90	$65,274.00
31	2521.518	6" CONCRETE WALK	S F	690	$15.00	$10,350.00	$18.00	$12,420.00	$17.23	$11,888.70	$12.83	$8,852.70
32	2531.503	CONCRETE CURB & GUTTER DESIGN B618	L F	3570	$25.00	$89,250.00	$17.50	$62,475.00	$17.88	$63,831.60	$19.00	$67,830.00
33	2531.504	6" CONCRETE DRIVEWAY PAVEMENT	S Y	390	$55.00	$21,450.00	$58.00	$22,620.00	$51.70	$20,163.00	$74.64	$29,109.60
34	2531.603	7" CONCRETE VALLEY GUTTER	L F	60	$40.00	$2,400.00	$36.00	$2,160.00	$58.03	$3,481.80	$92.88	$5,572.80
35	2531.618	TRUNCATED DOMES	S F	100	$55.00	$5,500.00	$38.50	$3,850.00	$52.75	$5,275.00	$61.92	$6,192.00
36	2540.602	MAIL BOX (TEMPORARY)	EACH	6	$250.00	$1,500.00	$135.00	$810.00	$132.00	$792.00	$129.00	$774.00
37	2563.601	TRAFFIC CONTROL	LS	1	$11,000.00	$11,000.00	$6,420.00	$6,420.00	$16,925.00	$16,925.00	$8,700.00	$8,700.00
38	2564.602	INSTALL SIGN	EACH	23	$150.00	$3,450.00	$161.00	$3,703.00	$106.50	$2,449.50	$72.25	$1,661.75
39	2572.503	CLEAN ROOT CUTTING	L F	225	$15.00	$3,375.00	$5.40	$1,215.00	$6.33	$1,424.25	$6.19	$1,392.75
40	2572.510	PRUNE TREES	HOUR	10	$225.00	$2,250.00	$270.00	$2,700.00	$156.15	$1,561.50	$258.00	$2,580.00
41	2573.501	STABILIZED CONSTRUCTION EXIT	LS	1	$6,000.00	$6,000.00	$2,000.00	$2,000.00	$1,200.00	$1,200.00	$1,000.00	$1,000.00
42	2573.502	STORM DRAIN INLET PROTECTION	EACH	25	$200.00	$5,000.00	$110.00	$2,750.00	$90.40	$2,260.00	$125.00	$3,125.00
43	2573.503	SEDIMENT CONTROL LOG TYPE STRAW	L F	1700	$3.00	$5,100.00	$3.25	$5,525.00	$2.77	$4,709.00	$2.68	$4,556.00
44	2573.503	SEDIMENT CONTROL LOG TYPE ROCK	L F	100	$5.00	$500.00	$9.50	$950.00	$10.65	$1,065.00	$10.32	$1,032.00
45	2574.507	COMMON TOPSOIL BORROW	C Y	120	$30.00	$3,600.00	$40.00	$4,800.00	$46.00	$5,520.00	$47.00	$5,640.00
46	2575.504	SODDING TYPE LAWN	S Y	1550	$6.00	$9,300.00	$8.10	$12,555.00	$7.46	$11,563.00	$7.25	$11,237.50
47	2575.523	WATER	MGAL	40	$40.00	$1,600.00	$48.50	$1,940.00	$47.93	$1,917.20	$46.50	$1,860.00
48	2575.523	RAPID STABILIZATION METHOD 3	MGAL	0.2	$1,000.00	$200.00	$3,850.00	$770.00	$2,130.00	$426.00	$2,064.00	$412.80
49	2582.503	4" SOLID LINE MULTI COMP	L F	220	$3.00	$660.00	$4.75	$1,045.00	$6.74	$1,482.80	$4.54	$998.80
50	2582.518	PAVT MSSG MULTI COMP	S F	16	$30.00	$480.00	$21.00	$336.00	$106.03	$1,696.48	$20.12	$321.92
		Total SCHEDULE A - SURFACE IMPROVEMENTS:				$614,430.00		$611,558.50		$615,042.63		$661,273.36
SCHEDULE B - WATERMAIN IMPROVEMENTS												
51	2104.502	REMOVE GATE VALVE & BOX	EACH	1	$300.00	$300.00	$535.00	$535.00	$671.50	$671.50	$103.20	$103.20
52	2104.502	REMOVE CURB STOP & BOX	EACH	7	$300.00	$2,100.00	$161.00	$1,127.00	$158.25	$1,107.75	$55.10	$385.70
53	2104.502	REMOVE HYDRANT	EACH	5	$1,000.00	$5,000.00	$589.00	$2,945.00	$580.25	$2,901.25	$516.00	$2,580.00
54	2104.503	REMOVE WATER MAIN	L F	650	$4.00	$2,600.00	$8.75	$5,687.50	$8.44	$5,486.00	$5.16	$3,354.00
55	2104.503	REMOVE WATER SERVICE PIPE	L F	310	$3.00	$930.00	$11.00	$3,410.00	$10.55	$3,270.50	$1.03	$319.30
56	2211.501	RECLAIMED AGGREGATE BASE PLACED	C Y	200	$15.00	$3,000.00	$16.00	$3,200.00	$15.83	$3,166.00	$41.20	$8,240.00
57	2504.601	TEMPORARY WATER SERVICE	LS	1	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$14,242.50	$14,242.50	$7,224.00	$7,224.00

	Project: R-012568-000 - 2019 Street and Alley Reconstruction Project				Engineers Estimate		ASTECH Corp.		GMH Asphalt Corporation		Omann Contracting Companies, Inc.	
Line No.	Item		Units	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
58	2504.602	CONNECT TO EXISTING WATER MAIN	EACH	2	$1,000.00	$2,000.00	$1,177.00	$2,354.00	$1,160.50	$2,321.00	$2,580.00	$5,160.00
59	2504.602	CONNECT TO EXISTING WATER SERVICE	EACH	7	$750.00	$5,250.00	$270.00	$1,890.00	$263.75	$1,846.25	$412.80	$2,889.60
60	2504.602	HYDRANT	EACH	5	$7,500.00	$37,500.00	$5,368.00	$26,840.00	$5,292.95	$26,464.75	$6,192.00	$30,960.00
61	2504.602	ADJUST GATE VALVE & BOX	EACH	4	$250.00	$1,000.00	$300.00	$1,200.00	$414.00	$1,656.00	$309.60	$1,238.40
62	2504.602	1" CORPORATION STOP	EACH	7	$500.00	$3,500.00	$375.00	$2,625.00	$369.25	$2,584.75	$412.80	$2,889.60
63	2504.602	6" GATE VALVE & BOX	EACH	5	$2,000.00	$10,000.00	$1,625.00	$8,125.00	$1,777.38	$8,886.90	$1,960.80	$9,804.00
64	2504.602	8" GATE VALVE & BOX	EACH	3	$2,000.00	$6,000.00	$3,220.00	$9,660.00	$3,351.44	$10,054.32	$2,373.60	$7,120.80
65	2504.602	ADJUST CURB STOP	EACH	8	$250.00	$2,000.00	$108.00	$864.00	$105.50	$844.00	$129.00	$1,032.00
66	2504.602	1" CURB STOP & BOX	EACH	10	$500.00	$5,000.00	$382.00	$3,820.00	$376.65	$3,766.50	$619.20	$6,192.00
67	2504.603	1" TYPE K COPPER PIPE	L F	310	$30.00	$9,300.00	$39.50	$12,245.00	$39.05	$12,105.50	$20.64	$6,398.40
68	2504.603	6" WATERMAIN DUCTILE IRON CL 52	L F	70	$50.00	$3,500.00	$54.50	$3,815.00	$53.80	$3,766.00	$46.44	$3,250.80
69	2504.603	8" WATERMAIN DUCTILE IRON CL 52	L F	650	$60.00	$39,000.00	$61.00	$39,650.00	$60.15	$39,097.50	$48.50	$31,525.00
70	2504.604	4" POLYSTYRENE INSULATION	S Y	160	$5.00	$800.00	$53.50	$8,560.00	$52.75	$8,440.00	$46.44	$7,430.40
71	2504.608	DUCTILE IRON FITTINGS	LB	510	$8.00	$4,080.00	$4.50	$2,295.00	$4.22	$2,152.20	$6.19	$3,156.90
		Total SCHEDULE B - WATERMAIN IMPROVEMENTS:				$150,360.00		$148,347.50		$154,831.17		$141,254.10
SCHEDULE C - SANITARY SEWER IMPROVEMENTS												
72	2104.502	REMOVE CASTING	EACH	5	$200.00	$1,000.00	$200.00	$1,000.00	$220.00	$1,100.00	$165.30	$826.50
73	2506.502	CASTING ASSEMBLY	EACH	5	$800.00	$4,000.00	$675.00	$3,375.00	$758.00	$3,790.00	$825.60	$4,128.00
74	2506.602	CHIMNEY SEALS	EACH	5	$500.00	$2,500.00	$225.00	$1,125.00	$167.00	$835.00	$180.60	$903.00
		Total SCHEDULE C - SANITARY SEWER IMPROVEMENTS:				$7,500.00		$5,500.00		$5,725.00		$5,857.50
SCHEDULE D - STORM SEWER IMPROVEMENTS												
75	2104.502	REMOVE DRAINAGE STRUCTURE	EACH	6	$500.00	$3,000.00	$535.00	$3,210.00	$527.50	$3,165.00	$412.80	$2,476.80
76	2104.503	REMOVE SEWER PIPE (STORM)	L F	120	$50.00	$6,000.00	$16.00	$1,920.00	$15.83	$1,899.60	$10.32	$1,238.40
77	2503.503	12" RC PIPE SEWER DES 3006 CL V	L F	70	$100.00	$7,000.00	$48.25	$3,377.50	$47.50	$3,325.00	$51.60	$3,612.00
78	2503.503	15" RC PIPE SEWER DES 3006 CL V	L F	75	$100.00	$7,500.00	$54.50	$4,087.50	$53.81	$4,035.75	$55.73	$4,179.75
79	2503.602	CONNECT TO EXISTING STORM SEWER	EACH	4	$1,000.00	$4,000.00	$829.50	$3,318.00	$817.63	$3,270.52	$1,238.40	$4,953.60
80	2506.502	CASTING ASSEMBLY	EACH	1	$800.00	$800.00	$524.00	$524.00	$517.00	$517.00	$619.20	$619.20
81	2506.503	CONST DRAINAGE STRUCTURE DES 48-4020	L F	5	$500.00	$2,500.00	$584.25	$2,921.25	$576.00	$2,880.00	$619.20	$3,096.00
82	2506.503	CONST DRAINAGE STRUCTURE DES 60-4020	L F	5	$500.00	$2,500.00	$963.00	$4,815.00	$949.50	$4,747.50	$707.00	$3,535.00
83	2506.602	CONNECT INTO EXISTING DRAINAGE STRUCTURE	EACH	1	$750.00	$750.00	$883.00	$883.00	$870.40	$870.40	$856.50	$856.50
84	2506.602	CONST DRAINAGE STRUCTURE DESIGN SPEC (2'X3')	EACH	6	$2,000.00	$12,000.00	$2,675.00	$16,050.00	$2,637.50	$15,825.00	$2,048.50	$12,291.00
		Total SCHEDULE D - STORM SEWER IMPROVEMENTS:				$46,050.00		$41,106.25		$40,535.77		$36,858.25
	Total SCHEDULE A - SURFACE IMPROVEMENTS:					$614,430.00		$611,558.50		$615,042.63		$661,273.36
	Total SCHEDULE B - WATERMAIN IMPROVEMENTS:					$150,360.00		$148,347.50		$154,831.17		$141,254.10

	Project: R-012568-000 - 2019 Street and Alley Reconstruction Project			Engineers Estimate		ASTECH Corp.		GMH Asphalt Corporation		Omann Contracting Companies, Inc.	
Line No.	Item	Units	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
	Total SCHEDULE C - SANITARY SEWER IMPROVEMENTS:				$7,500.00		$5,500.00		$5,725.00		$5,857.50
	Total SCHEDULE D - STORM SEWER IMPROVEMENTS:				$46,050.00		$41,106.25		$40,535.77		$36,858.25
	Totals for Project R-012568-000				$818,340.00		$806,512.25		$816,134.57		$845,243.21
	% of Estimate for Project R-012568-000						-1.45%		-0.27%		3.29%

	Project: R-012568-000 - 2019 Street and Alley Reconstruction Project				Engineers Estimate		Northdale Construction Co., Inc.		Northwest Asphalt, Inc.		New Look Contracting, Inc.	
Line No.	Item		Units	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
SCHEDULE A - SURFACE IMPROVEMENTS												
1	2021.501	MOBILIZATION	LS	1	$30,000.00	$30,000.00	$40,256.40	$40,256.40	$45,000.00	$45,000.00	$18,500.00	$18,500.00
2	2101.524	CLEARING	TREE	1	$250.00	$250.00	$262.50	$262.50	$525.00	$525.00	$400.00	$400.00
3	2101.524	GRUBBING	TREE	1	$250.00	$250.00	$1.05	$1.05	$365.00	$365.00	$400.00	$400.00
4	2104.502	SALVAGE SIGN	EACH	23	$25.00	$575.00	$31.50	$724.50	$31.50	$724.50	$45.00	$1,035.00
5	2104.503	SAWING BIT PAVEMENT (FULL DEPTH)	L F	1240	$2.00	$2,480.00	$1.94	$2,405.60	$2.50	$3,100.00	$2.50	$3,100.00
6	2104.503	REMOVE CURB & GUTTER	L F	3370	$4.00	$13,480.00	$3.50	$11,795.00	$3.56	$11,997.20	$4.50	$15,165.00
7	2104.504	REMOVE CONCRETE DRIVEWAY PAVEMENT	S Y	170	$10.00	$1,700.00	$8.00	$1,360.00	$10.00	$1,700.00	$11.00	$1,870.00
8	2104.504	REMOVE CONCRETE PAVEMENT	S Y	40	$10.00	$400.00	$10.00	$400.00	$10.00	$400.00	$20.00	$800.00
9	2104.504	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	S Y	500	$5.00	$2,500.00	$7.50	$3,750.00	$5.00	$2,500.00	$11.00	$5,500.00
10	2104.504	REMOVE BITUMINOUS PAVEMENT	S Y	600	$5.00	$3,000.00	$7.50	$4,500.00	$13.75	$8,250.00	$9.50	$5,700.00
11	2104.518	REMOVE CONCRETE WALK	S F	3760	$1.50	$5,640.00	$1.00	$3,760.00	$0.75	$2,820.00	$1.25	$4,700.00
12	2104.601	SALVAGE AND REINSTALL LANDSCAPE STRUCTURES	LS	1	$1,700.00	$1,700.00	$4,750.00	$4,750.00	$3,300.00	$3,300.00	$4,000.00	$4,000.00
13	2106.507	EXCAVATION - COMMON (P)	C Y	290	$25.00	$7,250.00	$28.00	$8,120.00	$29.97	$8,691.30	$20.00	$5,800.00
14	2123.610	STREET SWEEPER (WITH PICKUP BROOM)	HOUR	15	$150.00	$2,250.00	$157.50	$2,362.50	$150.00	$2,250.00	$150.00	$2,250.00
15	2130.523	WATER	MGAL	40	$50.00	$2,000.00	$35.00	$1,400.00	$50.00	$2,000.00	$25.00	$1,000.00
16	2211.501	RECLAIMED AGGREGATE BASE PLACED	C Y	70	$15.00	$1,050.00	$25.00	$1,750.00	$18.90	$1,323.00	$20.00	$1,400.00
17	2211.509	AGGREGATE BASE CLASS 5	TON	170	$25.00	$4,250.00	$26.50	$4,505.00	$17.83	$3,031.10	$35.00	$5,950.00
18	2215.504	FULL DEPTH RECLAMATION	S Y	8050	$2.00	$16,100.00	$8.38	$67,459.00	$4.80	$38,640.00	$5.00	$40,250.00
19	2231.502	BITUMINOUS PATCHING MIXTURE	S Y	190	$25.00	$4,750.00	$24.68	$4,689.20	$25.88	$4,917.20	$28.00	$5,320.00
20	2232.504	MILL BITUMINOUS SURFACE (2.0")	S Y	7460	$2.00	$14,920.00	$1.71	$12,756.60	$1.18	$8,802.80	$1.50	$11,190.00
21	2232.604	MILL BITUMINOUS PAVEMENT (SPECIAL)	S Y	530	$3.00	$1,590.00	$4.57	$2,422.10	$3.46	$1,833.80	$3.25	$1,722.50
22	2301.504	CONCRETE PAVEMENT 6"	S Y	440	$60.00	$26,400.00	$66.79	$29,387.60	$54.30	$23,892.00	$57.25	$25,190.00
23	2331.603	JOINT ADHESIVE	L F	7630	$1.00	$7,630.00	$0.47	$3,586.10	$0.47	$3,586.10	$0.55	$4,196.50
24	2360.504	TYPE SP 12.5 WEAR CRS MIX(2;B)3.0" THICK	S Y	170	$30.00	$5,100.00	$32.03	$5,445.10	$35.30	$6,001.00	$36.00	$6,120.00
25	2360.509	TYPE SP 9.5 WEARING COURSE MIX (2;C)	TON	2110	$65.00	$137,150.00	$78.75	$166,162.50	$70.13	$147,974.30	$88.50	$186,735.00
26	2360.509	TYPE SP 12.5 NON WEAR COURSE MIX (2;C)	TON	1460	$60.00	$87,600.00	$74.55	$108,843.00	$66.37	$96,900.20	$84.00	$122,640.00
27	2504.602	ADJUST GATE VALVE & BOX	EACH	3	$250.00	$750.00	$250.00	$750.00	$350.00	$1,050.00	$500.00	$1,500.00
28	2504.602	IRRIGATION SYSTEM REPAIR	EACH	7	$200.00	$1,400.00	$420.00	$2,940.00	$495.00	$3,465.00	$350.00	$2,450.00
29	2506.602	ADJUST FRAME & RING CASTING	EACH	4	$500.00	$2,000.00	$250.00	$1,000.00	$800.00	$3,200.00	$600.00	$2,400.00
30	2521.518	4" CONCRETE WALK	S F	9460	$5.00	$47,300.00	$5.13	$48,529.80	$5.38	$50,894.80	$4.50	$42,570.00
31	2521.518	6" CONCRETE WALK	S F	690	$15.00	$10,350.00	$14.00	$9,660.00	$19.42	$13,399.80	$20.00	$13,800.00
32	2531.503	CONCRETE CURB & GUTTER DESIGN B618	L F	3570	$25.00	$89,250.00	$17.37	$62,010.90	$18.43	$65,795.10	$19.50	$69,615.00
33	2531.504	6" CONCRETE DRIVEWAY PAVEMENT	S Y	390	$55.00	$21,450.00	$58.13	$22,670.70	$70.48	$27,487.20	$64.00	$24,960.00
34	2531.603	7" CONCRETE VALLEY GUTTER	L F	60	$40.00	$2,400.00	$33.50	$2,010.00	$37.73	$2,263.80	$40.00	$2,400.00

	Project: R-012568-000 - 2019 Street and Alley Reconstruction Project				Engineers Estimate		Northdale Construction Co., Inc.		Northwest Asphalt, Inc.		New Look Contracting, Inc.	
Line No.	Item		Units	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
35	2531.618	TRUNCATED DOMES	S F	100	$55.00	$5,500.00	$52.50	$5,250.00	$40.18	$4,018.00	$42.25	$4,225.00
36	2540.602	MAIL BOX (TEMPORARY)	EACH	6	$250.00	$1,500.00	$131.25	$787.50	$137.50	$825.00	$150.00	$900.00
37	2563.601	TRAFFIC CONTROL	LS	1	$11,000.00	$11,000.00	$9,325.00	$9,325.00	$46,056.00	$46,056.00	$7,000.00	$7,000.00
38	2564.602	INSTALL SIGN	EACH	23	$150.00	$3,450.00	$105.00	$2,415.00	$113.25	$2,604.75	$175.00	$4,025.00
39	2572.503	CLEAN ROOT CUTTING	L F	225	$15.00	$3,375.00	$5.25	$1,181.25	$6.00	$1,350.00	$7.00	$1,575.00
40	2572.510	PRUNE TREES	HOUR	10	$225.00	$2,250.00	$262.50	$2,625.00	$150.00	$1,500.00	$365.00	$3,650.00
41	2573.501	STABILIZED CONSTRUCTION EXIT	LS	1	$6,000.00	$6,000.00	$1,500.94	$1,500.94	$6,500.00	$6,500.00	$1.00	$1.00
42	2573.502	STORM DRAIN INLET PROTECTION	EACH	25	$200.00	$5,000.00	$175.00	$4,375.00	$100.00	$2,500.00	$200.00	$5,000.00
43	2573.503	SEDIMENT CONTROL LOG TYPE STRAW	L F	1700	$3.00	$5,100.00	$2.73	$4,641.00	$3.85	$6,545.00	$3.00	$5,100.00
44	2573.503	SEDIMENT CONTROL LOG TYPE ROCK	L F	100	$5.00	$500.00	$10.50	$1,050.00	$5.00	$500.00	$12.00	$1,200.00
45	2574.507	COMMON TOPSOIL BORROW	C Y	120	$30.00	$3,600.00	$25.00	$3,000.00	$44.00	$5,280.00	$60.00	$7,200.00
46	2575.504	SODDING TYPE LAWN	S Y	1550	$6.00	$9,300.00	$23.50	$36,425.00	$13.20	$20,460.00	$8.50	$13,175.00
47	2575.523	WATER	MGAL	40	$40.00	$1,600.00	$47.25	$1,890.00	$27.50	$1,100.00	$60.00	$2,400.00
48	2575.523	RAPID STABILIZATION METHOD 3	MGAL	0.2	$1,000.00	$200.00	$2,100.00	$420.00	$5,500.00	$1,100.00	$2,400.00	$480.00
49	2582.503	4" SOLID LINE MULTI COMP	L F	220	$3.00	$660.00	$1.93	$424.60	$2.00	$440.00	$14.00	$3,080.00
50	2582.518	PAVT MSSG MULTI COMP	S F	16	$30.00	$480.00	$39.90	$638.40	$42.00	$672.00	$62.00	$992.00
		Total SCHEDULE A - SURFACE IMPROVEMENTS:				$614,430.00		$718,373.84		$699,530.95		$700,632.00
SCHEDULE B - WATERMAIN IMPROVEMENTS												
51	2104.502	REMOVE GATE VALVE & BOX	EACH	1	$300.00	$300.00	$200.00	$200.00	$200.00	$200.00	$375.00	$375.00
52	2104.502	REMOVE CURB STOP & BOX	EACH	7	$300.00	$2,100.00	$100.00	$700.00	$75.00	$525.00	$185.00	$1,295.00
53	2104.502	REMOVE HYDRANT	EACH	5	$1,000.00	$5,000.00	$349.96	$1,749.80	$300.00	$1,500.00	$750.00	$3,750.00
54	2104.503	REMOVE WATER MAIN	L F	650	$4.00	$2,600.00	$4.35	$2,827.50	$8.00	$5,200.00	$20.00	$13,000.00
55	2104.503	REMOVE WATER SERVICE PIPE	L F	310	$3.00	$930.00	$1.50	$465.00	$5.00	$1,550.00	$20.00	$6,200.00
56	2211.501	RECLAIMED AGGREGATE BASE PLACED	C Y	200	$15.00	$3,000.00	$21.75	$4,350.00	$9.00	$1,800.00	$20.00	$4,000.00
57	2504.601	TEMPORARY WATER SERVICE	LS	1	$7,500.00	$7,500.00	$6,750.00	$6,750.00	$42,140.00	$42,140.00	$14,000.00	$14,000.00
58	2504.602	CONNECT TO EXISTING WATER MAIN	EACH	2	$1,000.00	$2,000.00	$1,018.52	$2,037.04	$1,000.00	$2,000.00	$800.00	$1,600.00
59	2504.602	CONNECT TO EXISTING WATER SERVICE	EACH	7	$750.00	$5,250.00	$169.08	$1,183.56	$208.00	$1,456.00	$500.00	$3,500.00
60	2504.602	HYDRANT	EACH	5	$7,500.00	$37,500.00	$4,552.42	$22,762.10	$6,173.00	$30,865.00	$5,500.00	$27,500.00
61	2504.602	ADJUST GATE VALVE & BOX	EACH	4	$250.00	$1,000.00	$185.00	$740.00	$350.00	$1,400.00	$1,000.00	$4,000.00
62	2504.602	1" CORPORATION STOP	EACH	7	$500.00	$3,500.00	$168.83	$1,181.81	$232.00	$1,624.00	$250.00	$1,750.00
63	2504.602	6" GATE VALVE & BOX	EACH	5	$2,000.00	$10,000.00	$1,479.65	$7,398.25	$1,380.00	$6,900.00	$2,200.00	$11,000.00
64	2504.602	8" GATE VALVE & BOX	EACH	3	$2,000.00	$6,000.00	$1,945.41	$5,836.23	$2,766.00	$8,298.00	$2,800.00	$8,400.00
65	2504.602	ADJUST CURB STOP	EACH	8	$250.00	$2,000.00	$150.01	$1,200.08	$100.00	$800.00	$230.00	$1,840.00
66	2504.602	1" CURB STOP & BOX	EACH	10	$500.00	$5,000.00	$231.88	$2,318.80	$320.00	$3,200.00	$360.00	$3,600.00
67	2504.603	1" TYPE K COPPER PIPE	L F	310	$30.00	$9,300.00	$36.70	$11,377.00	$32.70	$10,137.00	$42.00	$13,020.00

	Project: R-012568-000 - 2019 Street and Alley Reconstruction Project				Engineers Estimate		Northdale Construction Co., Inc.		Northwest Asphalt, Inc.		New Look Contracting, Inc.	
Line No.	Item		Units	Quantity	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price	Unit Price	Total Price
68	2504.603	6" WATERMAIN DUCTILE IRON CL 52	L F	70	$50.00	$3,500.00	$59.51	$4,165.70	$45.90	$3,213.00	$48.00	$3,360.00
69	2504.603	8" WATERMAIN DUCTILE IRON CL 52	L F	650	$60.00	$39,000.00	$53.56	$34,814.00	$52.30	$33,995.00	$60.00	$39,000.00
70	2504.604	4" POLYSTYRENE INSULATION	S Y	160	$5.00	$800.00	$50.20	$8,032.00	$40.20	$6,432.00	$40.00	$6,400.00
71	2504.608	DUCTILE IRON FITTINGS	LB	510	$8.00	$4,080.00	$10.51	$5,360.10	$8.52	$4,345.20	$13.00	$6,630.00
		Total SCHEDULE B - WATERMAIN IMPROVEMENTS:				$150,360.00		$125,448.97		$167,580.20		$174,220.00
SCHEDULE C - SANITARY SEWER IMPROVEMENTS												
72	2104.502	REMOVE CASTING	EACH	5	$200.00	$1,000.00	$250.00	$1,250.00	$100.00	$500.00	$650.00	$3,250.00
73	2506.502	CASTING ASSEMBLY	EACH	5	$800.00	$4,000.00	$873.50	$4,367.50	$900.00	$4,500.00	$1,200.00	$6,000.00
74	2506.602	CHIMNEY SEALS	EACH	5	$500.00	$2,500.00	$311.30	$1,556.50	$195.00	$975.00	$300.00	$1,500.00
		Total SCHEDULE C - SANITARY SEWER IMPROVEMENTS:				$7,500.00		$7,174.00		$5,975.00		$10,750.00
SCHEDULE D - STORM SEWER IMPROVEMENTS												
75	2104.502	REMOVE DRAINAGE STRUCTURE	EACH	6	$500.00	$3,000.00	$475.00	$2,850.00	$400.00	$2,400.00	$750.00	$4,500.00
76	2104.503	REMOVE SEWER PIPE (STORM)	L F	120	$50.00	$6,000.00	$12.50	$1,500.00	$10.00	$1,200.00	$20.00	$2,400.00
77	2503.503	12" RC PIPE SEWER DES 3006 CL V	L F	70	$100.00	$7,000.00	$75.33	$5,273.10	$46.82	$3,277.40	$52.00	$3,640.00
78	2503.503	15" RC PIPE SEWER DES 3006 CL V	L F	75	$100.00	$7,500.00	$79.40	$5,955.00	$49.60	$3,720.00	$60.00	$4,500.00
79	2503.602	CONNECT TO EXISTING STORM SEWER	EACH	4	$1,000.00	$4,000.00	$1,000.00	$4,000.00	$850.00	$3,400.00	$1,400.00	$5,600.00
80	2506.502	CASTING ASSEMBLY	EACH	1	$800.00	$800.00	$823.50	$823.50	$520.00	$520.00	$1,400.00	$1,400.00
81	2506.503	CONST DRAINAGE STRUCTURE DES 48-4020	L F	5	$500.00	$2,500.00	$424.24	$2,121.20	$487.00	$2,435.00	$660.00	$3,300.00
82	2506.503	CONST DRAINAGE STRUCTURE DES 60-4020	L F	5	$500.00	$2,500.00	$627.03	$3,135.15	$730.00	$3,650.00	$1,000.00	$5,000.00
83	2506.602	CONNECT INTO EXISTING DRAINAGE STRUCTURE	EACH	1	$750.00	$750.00	$1,250.00	$1,250.00	$850.00	$850.00	$1,300.00	$1,300.00
84	2506.602	CONST DRAINAGE STRUCTURE DESIGN SPEC (2'X3')	EACH	6	$2,000.00	$12,000.00	$2,054.83	$12,328.98	$1,794.00	$10,764.00	$2,600.00	$15,600.00
		Total SCHEDULE D - STORM SEWER IMPROVEMENTS:				$46,050.00		$39,236.93		$32,216.40		$47,240.00
	Total SCHEDULE A - SURFACE IMPROVEMENTS:					$614,430.00		$718,373.84		$699,530.95		$700,632.00
	Total SCHEDULE B - WATERMAIN IMPROVEMENTS:					$150,360.00		$125,448.97		$167,580.20		$174,220.00
	Total SCHEDULE C - SANITARY SEWER IMPROVEMENTS:					$7,500.00		$7,174.00		$5,975.00		$10,750.00
	Total SCHEDULE D - STORM SEWER IMPROVEMENTS:					$46,050.00		$39,236.93		$32,216.40		$47,240.00
	Totals for Project R-012568-000					$818,340.00		$890,233.74		$905,302.55		$932,842.00
	% of Estimate for Project R-012568-000							8.79%		10.63%		13.99%

	Project: R-012568-000 - 2019 Street and Alley Reconstruction Project				Engineers Estimate		C. S. McCrossan Construction, Inc.	
Line No.	Item		Units	Quantity	Unit Price	Total Price	Unit Price	Total Price
SCHEDULE A - SURFACE IMPROVEMENTS								
1	2021.501	MOBILIZATION	LS	1	$30,000.00	$30,000.00	$50,000.00	$50,000.00
2	2101.524	CLEARING	TREE	1	$250.00	$250.00	$350.00	$350.00
3	2101.524	GRUBBING	TREE	1	$250.00	$250.00	$100.00	$100.00
4	2104.502	SALVAGE SIGN	EACH	23	$25.00	$575.00	$50.00	$1,150.00
5	2104.503	SAWING BIT PAVEMENT (FULL DEPTH)	L F	1240	$2.00	$2,480.00	$2.20	$2,728.00
6	2104.503	REMOVE CURB & GUTTER	L F	3370	$4.00	$13,480.00	$5.00	$16,850.00
7	2104.504	REMOVE CONCRETE DRIVEWAY PAVEMENT	S Y	170	$10.00	$1,700.00	$15.00	$2,550.00
8	2104.504	REMOVE CONCRETE PAVEMENT	S Y	40	$10.00	$400.00	$19.00	$760.00
9	2104.504	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	S Y	500	$5.00	$2,500.00	$13.00	$6,500.00
10	2104.504	REMOVE BITUMINOUS PAVEMENT	S Y	600	$5.00	$3,000.00	$6.00	$3,600.00
11	2104.518	REMOVE CONCRETE WALK	S F	3760	$1.50	$5,640.00	$1.80	$6,768.00
12	2104.601	SALVAGE AND REINSTALL LANDSCAPE STRUCTURES	LS	1	$1,700.00	$1,700.00	$3,000.00	$3,000.00
13	2106.507	EXCAVATION - COMMON (P)	C Y	290	$25.00	$7,250.00	$40.00	$11,600.00
14	2123.610	STREET SWEEPER (WITH PICKUP BROOM)	HOUR	15	$150.00	$2,250.00	$140.00	$2,100.00
15	2130.523	WATER	MGAL	40	$50.00	$2,000.00	$48.00	$1,920.00
16	2211.501	RECLAIMED AGGREGATE BASE PLACED	C Y	70	$15.00	$1,050.00	$23.00	$1,610.00
17	2211.509	AGGREGATE BASE CLASS 5	TON	170	$25.00	$4,250.00	$27.00	$4,590.00
18	2215.504	FULL DEPTH RECLAMATION	S Y	8050	$2.00	$16,100.00	$3.70	$29,785.00
19	2231.502	BITUMINOUS PATCHING MIXTURE	S Y	190	$25.00	$4,750.00	$150.00	$28,500.00
20	2232.504	MILL BITUMINOUS SURFACE (2.0")	S Y	7460	$2.00	$14,920.00	$1.25	$9,325.00
21	2232.604	MILL BITUMINOUS PAVEMENT (SPECIAL)	S Y	530	$3.00	$1,590.00	$4.00	$2,120.00
22	2301.504	CONCRETE PAVEMENT 6"	S Y	440	$60.00	$26,400.00	$76.00	$33,440.00
23	2331.603	JOINT ADHESIVE	L F	7630	$1.00	$7,630.00	$0.50	$3,815.00
24	2360.504	TYPE SP 12.5 WEAR CRS MIX(2;B)3.0" THICK	S Y	170	$30.00	$5,100.00	$48.00	$8,160.00
25	2360.509	TYPE SP 9.5 WEARING COURSE MIX (2;C)	TON	2110	$65.00	$137,150.00	$75.00	$158,250.00
26	2360.509	TYPE SP 12.5 NON WEAR COURSE MIX (2;C)	TON	1460	$60.00	$87,600.00	$84.00	$122,640.00
27	2504.602	ADJUST GATE VALVE & BOX	EACH	3	$250.00	$750.00	$600.00	$1,800.00
28	2504.602	IRRIGATION SYSTEM REPAIR	EACH	7	$200.00	$1,400.00	$550.00	$3,850.00
29	2506.602	ADJUST FRAME & RING CASTING	EACH	4	$500.00	$2,000.00	$610.00	$2,440.00
30	2521.518	4" CONCRETE WALK	S F	9460	$5.00	$47,300.00	$6.25	$59,125.00
31	2521.518	6" CONCRETE WALK	S F	690	$15.00	$10,350.00	$19.00	$13,110.00
32	2531.503	CONCRETE CURB & GUTTER DESIGN B618	L F	3570	$25.00	$89,250.00	$19.00	$67,830.00
33	2531.504	6" CONCRETE DRIVEWAY PAVEMENT	S Y	390	$55.00	$21,450.00	$87.00	$33,930.00
34	2531.603	7" CONCRETE VALLEY GUTTER	L F	60	$40.00	$2,400.00	$61.00	$3,660.00

	Project: R-012568-000 - 2019 Street and Alley Reconstruction Project				Engineers Estimate		C. S. McCrossan Construction, Inc.	
Line No.	Item		Units	Quantity	Unit Price	Total Price	Unit Price	Total Price
35	2531.618	TRUNCATED DOMES	S F	100	$55.00	$5,500.00	$55.50	$5,550.00
36	2540.602	MAIL BOX (TEMPORARY)	EACH	6	$250.00	$1,500.00	$135.00	$810.00
37	2563.601	TRAFFIC CONTROL	LS	1	$11,000.00	$11,000.00	$7,000.00	$7,000.00
38	2564.602	INSTALL SIGN	EACH	23	$150.00	$3,450.00	$165.00	$3,795.00
39	2572.503	CLEAN ROOT CUTTING	L F	225	$15.00	$3,375.00	$7.00	$1,575.00
40	2572.510	PRUNE TREES	HOUR	10	$225.00	$2,250.00	$350.00	$3,500.00
41	2573.501	STABILIZED CONSTRUCTION EXIT	LS	1	$6,000.00	$6,000.00	$18,000.00	$18,000.00
42	2573.502	STORM DRAIN INLET PROTECTION	EACH	25	$200.00	$5,000.00	$115.00	$2,875.00
43	2573.503	SEDIMENT CONTROL LOG TYPE STRAW	L F	1700	$3.00	$5,100.00	$3.00	$5,100.00
44	2573.503	SEDIMENT CONTROL LOG TYPE ROCK	L F	100	$5.00	$500.00	$11.30	$1,130.00
45	2574.507	COMMON TOPSOIL BORROW	C Y	120	$30.00	$3,600.00	$60.00	$7,200.00
46	2575.504	SODDING TYPE LAWN	S Y	1550	$6.00	$9,300.00	$8.00	$12,400.00
47	2575.523	WATER	MGAL	40	$40.00	$1,600.00	$50.00	$2,000.00
48	2575.523	RAPID STABILIZATION METHOD 3	MGAL	0.2	$1,000.00	$200.00	$2,300.00	$460.00
49	2582.503	4" SOLID LINE MULTI COMP	L F	220	$3.00	$660.00	$6.00	$1,320.00
50	2582.518	PAVT MSSG MULTI COMP	S F	16	$30.00	$480.00	$125.00	$2,000.00
		Total SCHEDULE A - SURFACE IMPROVEMENTS:				$614,430.00		$772,671.00
SCHEDULE B - WATERMAIN IMPROVEMENTS								
51	2104.502	REMOVE GATE VALVE & BOX	EACH	1	$300.00	$300.00	$215.00	$215.00
52	2104.502	REMOVE CURB STOP & BOX	EACH	7	$300.00	$2,100.00	$215.00	$1,505.00
53	2104.502	REMOVE HYDRANT	EACH	5	$1,000.00	$5,000.00	$1,200.00	$6,000.00
54	2104.503	REMOVE WATER MAIN	L F	650	$4.00	$2,600.00	$16.00	$10,400.00
55	2104.503	REMOVE WATER SERVICE PIPE	L F	310	$3.00	$930.00	$11.00	$3,410.00
56	2211.501	RECLAIMED AGGREGATE BASE PLACED	C Y	200	$15.00	$3,000.00	$16.00	$3,200.00
57	2504.601	TEMPORARY WATER SERVICE	LS	1	$7,500.00	$7,500.00	$12,000.00	$12,000.00
58	2504.602	CONNECT TO EXISTING WATER MAIN	EACH	2	$1,000.00	$2,000.00	$2,000.00	$4,000.00
59	2504.602	CONNECT TO EXISTING WATER SERVICE	EACH	7	$750.00	$5,250.00	$600.00	$4,200.00
60	2504.602	HYDRANT	EACH	5	$7,500.00	$37,500.00	$5,300.00	$26,500.00
61	2504.602	ADJUST GATE VALVE & BOX	EACH	4	$250.00	$1,000.00	$600.00	$2,400.00
62	2504.602	1" CORPORATION STOP	EACH	7	$500.00	$3,500.00	$500.00	$3,500.00
63	2504.602	6" GATE VALVE & BOX	EACH	5	$2,000.00	$10,000.00	$1,825.00	$9,125.00
64	2504.602	8" GATE VALVE & BOX	EACH	3	$2,000.00	$6,000.00	$2,525.00	$7,575.00
65	2504.602	ADJUST CURB STOP	EACH	8	$250.00	$2,000.00	$330.00	$2,640.00
66	2504.602	1" CURB STOP & BOX	EACH	10	$500.00	$5,000.00	$420.00	$4,200.00
67	2504.603	1" TYPE K COPPER PIPE	L F	310	$30.00	$9,300.00	$40.00	$12,400.00

	Project: R-012568-000 - 2019 Street and Alley Reconstruction Project				Engineers Estimate		C. S. McCrossan Construction, Inc.	
Line No.	Item		Units	Quantity	Unit Price	Total Price	Unit Price	Total Price
68	2504.603	6" WATERMAIN DUCTILE IRON CL 52	L F	70	$50.00	$3,500.00	$65.00	$4,550.00
69	2504.603	8" WATERMAIN DUCTILE IRON CL 52	L F	650	$60.00	$39,000.00	$63.00	$40,950.00
70	2504.604	4" POLYSTYRENE INSULATION	S Y	160	$5.00	$800.00	$55.00	$8,800.00
71	2504.608	DUCTILE IRON FITTINGS	LB	510	$8.00	$4,080.00	$15.00	$7,650.00
		Total SCHEDULE B - WATERMAIN IMPROVEMENTS:				$150,360.00		$175,220.00
SCHEDULE C - SANITARY SEWER IMPROVEMENTS								
72	2104.502	REMOVE CASTING	EACH	5	$200.00	$1,000.00	$235.00	$1,175.00
73	2506.502	CASTING ASSEMBLY	EACH	5	$800.00	$4,000.00	$870.00	$4,350.00
74	2506.602	CHIMNEY SEALS	EACH	5	$500.00	$2,500.00	$515.00	$2,575.00
		Total SCHEDULE C - SANITARY SEWER IMPROVEMENTS:				$7,500.00		$8,100.00
SCHEDULE D - STORM SEWER IMPROVEMENTS								
75	2104.502	REMOVE DRAINAGE STRUCTURE	EACH	6	$500.00	$3,000.00	$550.00	$3,300.00
76	2104.503	REMOVE SEWER PIPE (STORM)	L F	120	$50.00	$6,000.00	$19.00	$2,280.00
77	2503.503	12" RC PIPE SEWER DES 3006 CL V	L F	70	$100.00	$7,000.00	$73.00	$5,110.00
78	2503.503	15" RC PIPE SEWER DES 3006 CL V	L F	75	$100.00	$7,500.00	$77.00	$5,775.00
79	2503.602	CONNECT TO EXISTING STORM SEWER	EACH	4	$1,000.00	$4,000.00	$500.00	$2,000.00
80	2506.502	CASTING ASSEMBLY	EACH	1	$800.00	$800.00	$900.00	$900.00
81	2506.503	CONST DRAINAGE STRUCTURE DES 48-4020	L F	5	$500.00	$2,500.00	$560.00	$2,800.00
82	2506.503	CONST DRAINAGE STRUCTURE DES 60-4020	L F	5	$500.00	$2,500.00	$820.00	$4,100.00
83	2506.602	CONNECT INTO EXISTING DRAINAGE STRUCTURE	EACH	1	$750.00	$750.00	$700.00	$700.00
84	2506.602	CONST DRAINAGE STRUCTURE DESIGN SPEC (2'X3')	EACH	6	$2,000.00	$12,000.00	$2,800.00	$16,800.00
		Total SCHEDULE D - STORM SEWER IMPROVEMENTS:				$46,050.00		$43,765.00
	Total SCHEDULE A - SURFACE IMPROVEMENTS:					$614,430.00		$772,671.00
	Total SCHEDULE B - WATERMAIN IMPROVEMENTS:					$150,360.00		$175,220.00
	Total SCHEDULE C - SANITARY SEWER IMPROVEMENTS:					$7,500.00		$8,100.00
	Total SCHEDULE D - STORM SEWER IMPROVEMENTS:					$46,050.00		$43,765.00
	Totals for Project R-012568-000					$818,340.00		$999,756.00
	% of Estimate for Project R-012568-000							22.17%

I hereby certify that this is an exact reproduction of bids received.

Certified By: Emily Luth **License No. 51773**

Date: March 5, 2019

May 13, 2019

Riley Grams
City Administrator
City of Osseo
415 Central Avenue
Osseo, MN 55369

Re: 2019 Street and Alley Reconstruction Project
Work Plan – Construction Services

Dear Mr. Grams:

As requested, the following work plan outlines the scope of services and engineering fee associated with the construction phase of the 2019 Street and Alley Reconstruction Project involving the following major tasks:

- Construction administration and observation
- Construction staking
- Material testing
- Record plans

PROJECT UNDERSTANDING

The 2019 Street and Alley Reconstruction Project has completed plans and specifications, and is ready for award to a contractor. The project consists of reclaiming or milling and overlaying existing bituminous streets, replacing a bituminous alley with concrete, storm sewer installation, watermain improvements, sidewalk installation, and curb replacement.

SCOPE OF SERVICES

WSB's project scope and proposed tasks are based on our understanding of the project and we propose the following scope of services:

Task 1: Construction Administration and Observation

This task includes construction administration and coordination of all WSB construction related work tasks, construction surveying tasks, establishment and monitoring of WSB's billings, and correspondence with the City and permitting agencies (as necessary) on a periodic basis. The construction manager will provide technical direction on aspects of the project design and provide minor plan updates as needed. WSB will track any monthly work completed to date and summary of quantities for the preparation and processing of monthly payment vouchers. This task also includes attendance of WSB staff members at the preconstruction meeting, shop drawing review and responding to requests for information.

Task 2: Construction Staking

WSB will provide location and offset stakes for project roads and infrastructure during construction. One (1) set of stakes will be provided per project component and location. Any markings, locations, stakes or control that are damaged or altered and needs to be reset shall be considered extra. Time spent to correct or reset damaged markings will be

701 XENIA AVENUE S | SUITE 300 | MINNEAPOLIS, MN | 55416 | 763.541.4800 | WSBENG.COM

paid at the hourly rate per the WSB 2019 Fee Schedule, which has been attached for your reference.

Task 3: Material Testing

WSB will provide material testing services based on the testing rates as defined in the project manual.

Task 4: Record Plans

WSB will provide full-time construction administration and observation services for this project and will provide documentation to create record plans. As part of this work, WSB will be responsible for documenting and providing a record of the following for use in creating the plans:

- Plan changes in the field during construction
- Measurement of structure inverts

WSB will perform a post-construction survey of structures, hydrants, valves, service heads, castings and other pertinent information. We will then use the construction data, along with the survey to create record drawings.

PROJECT TEAM

WSB proposes the following individuals as key members of the project team:

Emily Lueth, PE – Project Manager and Lead Design Engineer
Nick Preisler, PE – Lead Construction Manager
TBD – Construction Observer
Pete Helder – Survey Coordinator

SCHEDULE

WSB will begin construction staking and construction services coinciding with attendance at the pre-construction meeting and continuing for the duration of the project as stated in the contract documents.

PROPOSED FEE

WSB will provide the services as outlined in the Scope of Services. Our budget was developed based on our understanding of the scope and experience with similar past reconstruction projects. A summary of the costs for each task of the project is as follows:

TASK	DESCRIPTION	FEE
1	CONSTRUCTION OBSERVATION/ADMINISTRATION	$93,038
2	CONSTRUCTION STAKING	$8,534
3	MATERIAL TESTING	$10,881
4	RECORD PLANS	$3,422
	TOTAL PROPOSED FEE	**$115,875**

Based on the proposed task hour budget, WSB will complete the scope of work previously discussed on an hourly basis for a total amount of $115,875. If additional work outside of the above described scope is determined necessary, it will proceed only after City approval. This

additional work would be billed on an hourly basis in accordance with the WSB 2019 Fee Schedule.

This represents our complete understanding and scope of the project. If the scope and fee appear to be appropriate, please sign on the space provided and return one copy to our office. We are available to begin work immediately based on your authorization.

We appreciate the opportunity to provide you with this proposal and we are again looking forward to working with you and your staff toward the completion of the project. Please feel free to contact me with any questions or concerns you have.

Sincerely,

WSB

Lee Gustafson, PE
Vice President of Municipal Services

Attachment

City of Osseo:

_____
Authorized signature

_____
Title

_____
Date

2019 Rate Schedule

wsb

	Billing Rate/Hour
PRINCIPAL	$166-$185
ASSOCIATE | SR. PROJECT MANAGER | SR. PROJECT ENGINEER	$150-$185
PROJECT MANAGER	$132-$146
PROJECT ENGINEER	$116-$146
GRADUATE ENGINEER	$88-$109
SR. LANDSCAPE ARCHITECT | SR. PLANNER | SR. GIS SPECIALIST	$116-$146
LANDSCAPE ARCHITECT | PLANNER | GIS SPECIALIST	$69-$109
ENGINEERING SPECIALIST | SR. ENVIRONMENTAL SCIENTIST	$99-$143
ENGINEERING TECHNICIAN | ENVIRONMENTAL SCIENTIST	$57-$94
CONSTRUCTION OBSERVER	$93-$118
SURVEY	
One-Person Crew	$145
Two-Person Crew	$190
Three-Person Crew	$205
OFFICE TECHNICIAN	$52-$92

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.

City of Osseo City Council Meeting Item

Agenda Item: **Fire Engine Repair**

Meeting Date: May 13, 2019
Prepared by: Mike Phenow, Fire Chief

Attachments: Engine 11 Repair Estimate

Policy Consideration:
Consider approving repairs to be performed on Engine 11.

Background:
On March 18th, Emergency Apparatus Maintenance, Inc. performed annual pump testing and service on Engine 11 and Tanker 11. Both trucks passed the pump test. However, the test found 3 valves on Engine 11 to be leaking vacuum – though not enough to fail the test. The pump currently operates and operated well at the recent garage fire, but if left unchecked, the condition of those valves could degrade farther and result in a situation where the pump fails to operate at an emergency scene, hindering our ability to quickly extinguish a fire, potentially leading to preventable loss of life or property.

Previous Action or Discussion:
None

Budget or Other Considerations:
Emergency Apparatus Maintenance has provided an estimate of $1,525.00 to repair the 3 valves (see attached). The department has budgeted $6,000 for vehicle repairs and maintenance in 2019, $1,264.98 of which had been spent through mid-April. That leaves $4,735.02 before the repairs and $3,210.02 after the estimated cost of repairs.

City Goals Met By This Action:
Continue to give Staff the necessary tools to do their jobs effectively and efficiently

Options:
The City Council may choose to:

1. Approve the repairs to Engine 11;
2. Approve the repairs to Engine 11 with noted changes/as amended;
3. Deny the repairs to Engine 11;
4. Table action on this item for more information.

Recommendation/Action Requested:
Staff recommends the City Council choose option 1) approve the repairs to Engine 11.

Estimate

Date: 03/27/2019

Estimate #: 8179

Emergency Apparatus Maintenance, Inc.
7512 4th Avenue
Lino Lakes, MN 55014

TEL: 651.786.4463 · 1.800.EAM.3911
FAX: 651.786.0517
EML: service@eamservice.com

Mike Phenow
Osseo Fire Department
415 Central Ave.
Osseo, MN 55369

Sales Rep: Lance Olson

Signature: _____

Description

Quantity	Description	Unit Cost	Cost
1	Repair estimate for deficiencies noted during annual testing and service; Foam around tank plug - Clean area, snug plug and monitor. No charge. Both Priming valves sticky. (Hale panel mount) Exercise during weekly truck checks will keep them operating smoothly. Pull to activate, push to shut-off, make sure primer motor shuts off when pushed to off position. - no repair needed at this time. Officer LDH valve leaks vacuum. (3" Akron) Rebuild as necessary. Rear 2 1/2" Discharge and Drivers side 2 1/2" Discharge valves leak vacuum. (2 1/2" Akron) - Rebuild as necessary. Rebuild valves as necessary and re-check dry vacuum test.	$1,525.00	$1,525.00
		Total:	$1,525.00
		Grand Total (Minus Options):	$1,525.00

Summary

This estimate is based on the average parts and labor required to complete the stated repairs. These estimates are figured upon average accessibility to parts requiring repairs and will be charged on a time and materials basis.

*Thank you for the opportunity to provide an estimate for this project. If you have any questions regarding this estimate, or if we can be of further assistance, please call us at **651.786.4463** or **1.800.326.3911**, or email us at **service@eamservice.com.***

City of Osseo City Council Meeting Item

Agenda Item: **Discuss Teen Recreation Program**

Meeting Date: May 13, 2019
Prepared by: Nancy S. Abts, AICP, City Planner

Attachments: Parks & Recreation Committee Minutes Excerpt
Osseo Age Demographics
Examples of Existing Teen Programming in Osseo
YTD Recreation Budget Summary

Policy Consideration:
The Parks and Recreation Committee recently discussed opportunities for Teen Recreation in Osseo. The City Council should discuss whether to continue to explore programming for teens.

Background:
After the Parks & Rec Committee reviewed a teen program offered by one local business, Staff discussed opportunities for teen recreation in the City of Osseo. Youth from the ages of 10 to 19 comprise about 6 percent of Osseo's population.

Current recreation activities in Osseo include the Youth Sports program offered in partnership with Rev Sports. The program was initiated in 2017. It makes use of recreation facilities at Sipe Park and the Osseo Education Center, and because parents are actively involved with their young children's classes, provides an opportunity for area residents to get to know each other. Osseo residents pay $35 for a 5-week class, and classes are offered for ages 2-12. This demographic comprises approximately 11% of Osseo's population.

In 2016, a mid-day drop in sports and arts recreation program was offered at Sipe Park and the Community Center for no charge. Attendance was low and staffing was a challenge, prompting a change to the RevSports classes. A secondary option of Art classes offered by an outside vendor did not meet minimum enrollments and was discontinued after attempts at a Summer & Fall session.

Adult recreation opportunities include drop-in yoga classes at the Community Center on Monday evenings, and Jazzercize on Monday and Thursdays. Yoga classes are open to participants as young as 13, with a parent/guardian. There is no charge for these programs. Adults comprise approximately 50 percent of Osseo's population.

Senior recreation includes social opportunities and games, offered on Tuesday and Thursday at the Community Center. There is a small charge to participate in card games & BINGO. Seniors comprise approximately 30 percent of Osseo's population.

Community events like the Fire Department Easter Egg Hunt, Music and Movies in the Park, Citywide Night to Unite, and Minidazzle events provide additional recreation opportunities for families and people of all ages.

Anecdotally, teen recreation programs in Maple Grove and Brooklyn Park tend to see the greatest participation from "younger" teens, below the age of 16, and tend to have the best response for free and/or drop-in programming.

Budget or Other Considerations:
The City has not budgeted for Teen Recreation expenses for 2019.

In the Youth Recreation category, the 2019 budget includes $13,000 in expenses and $10,000 in revenue—for a budgeted net cost of $3,000. To date, Youth Recreation has Expenses of approximately $5,600 and Revenue of approximately $6,400, for a year-to-date net gain of approximately $800.

The Youth Recreation Program offered in partnership with Revolutionary Sports provides a 30% discount off the non-resident rate for Osseo participants. This amounts to a $5.00 subsidy per Osseo participant.

Depending its goals, there are different ways a teen recreation program could be set up. One option would be to subsidize participation in existing activities.

City Goals Met By This Action:

- Ensure City's continued financial stability
- Promote a healthy and high quality standard of living
- Adapt to changing demographics of the community
- Provide a variety of activities for all citizens with continued and new City events and programs

Recommendation/Action Requested:
Staff request the City Council discuss a teen recreation program. Questions include:

1. Whether to pursue creating a Teen Recreation Program,
2. If a program is to be created:
    a. What goals/public purposes will help shape the program design
    b. What financial constraints / budget factors would apply to the program
    c. When the program would start

OSSEO PARKS & RECREATION COMMITTEE MINUTES
REGULAR MEETING
April 2, 2019

1. CALL TO ORDER

The Osseo Parks & Recreation Committee meeting was called to order by Chair Kerstin Schulz at 6:00 p.m., Tuesday, April 2, 2019.

2. ROLL CALL

Present: Committee members Dee Bonn, Harold Johnson, Orlando Ponce, Kerstin Schulz, Brittney Quant, and Alden Webster.

Absent: Committee member Larry Stelmach

Others present: City Planner Nancy Abts

8. OLD BUSINESS

A. SUMMER YOUTH PROGRAMS UPDATE

…
Schulz explained she signed her kids up for an eight week summer fitness program with Get It Done Fitness. She questioned if the Committee wanted to promote this program for children ages 9 to 17 since the City does not offer classes for this age group. She indicated the City could subsidize a portion of the fee for Osseo residents.

Bonn supported this recommendation.

Ponce agreed stating this would promote a local business owner as well. He questioned how much of the fee the City would consider subsidizing. Abts explained this would have to be approved by the City Council and noted she would have to work with the Finance Department to see how much funding was available.

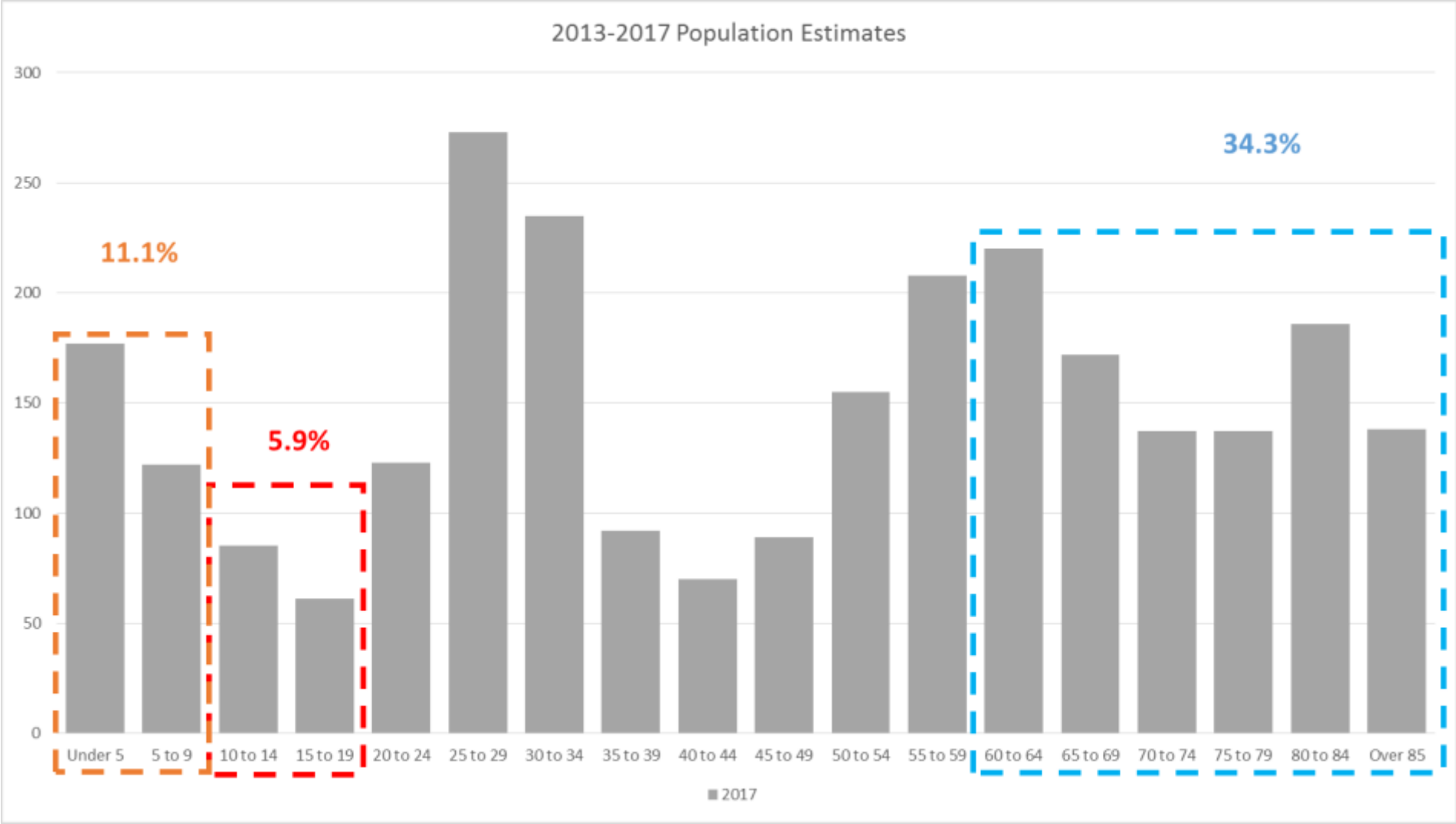
Schulz commented the City currently subsidized 30% for the youth sports program fees for Osseo residents.

Johnson feared the City had not set aside enough funding in 2019 to assist with subsidizing this program.

Bonn recommended the program still be advertised to kids age 9 to 17.

Ponce stated another idea would be to approach the business owner and see if they would be willing to offer the summer fitness program at a discounted rate for Osseo youth.

A motion was made by Bonn, seconded by Webster, to recommended the City support the Get it Done Fitness summer youth program. The motion passed 6-0.


2013-2017 Population Estimates
300
250
200
150
100
50
0
11.1%
5.9%
34.3%
Under 5
5 to 9
10 to 14
15 to 19
20 to 24
25 to 29
30 to 34
35 to 39
40 to 44
45 to 49
50 to 54
55 to 59
60 to 64
65 to 69
70 to 74
75 to 79
80 to 84
Over 85
2017

Examples of Existing Teen Programming in Osseo

Provider	Program Name	Program Focus	Ages	Length	Program Cost
Get it Done Fitness	Youth program	Endurance, Conditioning, Strength Training	9-13 / 14-17	8 weeks, 2 days/wk, 90 minute sessions	$288
Yellow Tree Theater	Summer Treehouse Theater Camps	acting, playwriting, improv, movement, technical theater and more!	Entering 4th-8th grade	4 days, 9 am – 3:30 pm	$200
	Summer Treehouse Musical Theater Cabaret	musical theater, audition skills, and theater biz	High school students	4 rehearsals & 2 performances	$100
Velocity Hockey	Puck Protection/ Battle Clinic	key elements needed to be a strong, safe and effective checker	Peewees & Bantams	4 weeks, 2 days/wk, 1 hr session	$240
	Goalie clinics	Goalie skills	Bantams/15U	4 weeks, 2 days/wk, 1 hr session	$355
Spark School of Music	Music Lessons		All ages	30 min/lesson 45 min/lesson 60 min/lesson	$120/mo $180/mo $240/mo
Escalate Dance	Classes	Dance & Theatre	Ages 9-12 Ages 12+	60 min/lesson	$84/mo
	Intensive	Contemporary & Modern Dance; Acro; Hip Hop, Tap, Musical Theatre	9+	1 week, 9 am – 3 pm M-Th, 9-noon F	$300

CITY OF OSSEO
BUDGET - RECREATION

Account Descr	2019 YTD Budget	2019 YTD Amt	Balance	% of Budget	Act Status	FUND	DEPT
FUND 101 GENERAL FUND							
DEPT 42300 ADULT RECREATION							
E 101-42300-106 PART TIME WAGES	$2,350.00	$511.56	$1,838.44	21.77%	Active	101	42300
E 101-42300-125 EMPLOYER FICA EXPENSE	$179.00	$39.12	$139.88	21.85%	Active	101	42300
E 101-42300-139 WORK COMP INSURANCE	$50.00	$68.00	-$18.00	136.00%	Active	101	42300
E 101-42300-312 PROGRAMMING	$7,500.00	$1,879.13	$5,620.87	25.06%	Active	101	42300
DEPT 42300 ADULT RECREATION	$10,079.00	$2,497.81	$7,581.19				
DEPT 42301 YOUTH RECREATION							
E 101-42301-312 PROGRAMMING	$13,000.00	$347.54	$12,652.46	2.67%	Active	101	42301
DEPT 42301 YOUTH RECREATION	$13,000.00	$347.54	$12,652.46				
DEPT 42302 SENIOR RECREATION							
E 101-42302-106 PART TIME WAGES	$6,800.00	$741.30	$6,058.70	10.90%	Active	101	42302
E 101-42302-124 EMPLOYER PERA EXPENSE	$510.00	$55.59	$454.41	10.90%	Active	101	42302
E 101-42302-125 EMPLOYER FICA EXPENSE	$520.00	$56.71	$463.29	10.91%	Active	101	42302
E 101-42302-139 WORK COMP INSURANCE	$112.00	$154.00	-$42.00	137.50%	Active	101	42302
E 101-42302-312 PROGRAMMING	$300.00	$116.75	$183.25	38.92%	Active	101	42302
DEPT 42302 SENIOR RECREATION	$8,242.00	$1,124.35	$7,117.65				

City of Osseo City Council Meeting Item

Agenda Item: **Tobacco Ordinance**

Meeting Date: May 13, 2019
Prepared by: City Clerk LeAnn Larson

Attachments: Draft Tobacco Ordinance
Current tobacco license fees in neighboring cities

Background:
At the April 22 Council work session a draft tobacco ordinance was discussed. A previous work session on this ordinance (June 25, 2018) prompted several questions and comments from the Council. City Attorney Mary Tietjen has prepared an updated draft Tobacco Ordinance (attached) based on Council comments from both Council work sessions.

Similar to the process for the recently updated liquor ordinance, staff solicited feedback about the draft tobacco ordinance from all current tobacco license holders. A letter and copy of the draft code were sent on April 24 to the tobacco license holders, seeking comments to elected officials or City staff prior to the May Council meetings. Staff has not received any comments on the proposed draft ordinance.

Discussion items:
BACKGROUND INVESTIGATION AND FEE: The current and draft tobacco ordinances discuss License Denials (Sections 112.05). Underlined language has been included per City Attorney Tietjen to address how to achieve this measure via a background investigation. In the past, a background investigation fee was not established; therefore, no background was performed for tobacco ONLY licensing. (Note: several tobacco licensees are also liquor license holders; therefore, the background investigation fee worked for the approval processes.)

Not all cities conduct a background investigation fee for tobacco licenses. See attached comparison of area city fees charged for the tobacco license and the background investigation fee. The underlined language in the draft code (on pages 5 & 6) regarding a background check can be modified if the Council chooses not to approve background investigations/fees for tobacco licenses. Staff is unsure how to determine any Basis for Denial of License if there is no background check.

At recent Council meetings, background investigation fees were approved as follows:

- At the April 8 Council meeting the background investigation fee for liquor licensing was set at $300 for an individual or $500 for a partnership/corporation (initial application). There is no background fee charged for renewals.
- At the April 22 Council meeting the background investigation fee for amusement machines was similarly set at $300 for an individual or $500 for a partnership/corporation (initial application).

Staff suggests setting a background investigation fee at $300 for an individual or $500 for a partnership/corporation (initial application). There would be no background fee charged for renewals. The goal is to provide consistency with

all business licenses. **Does the Council want to establish a background investigation check for tobacco licensing and a fee for it?**

FEES FOR TOBACCO LICENSING: The Osseo tobacco license fee is currently $250 for initial and renewal licenses. Several area cities have tobacco license fees similar to us. Staff suggests no change in tobacco license fee. **What tobacco license fee does the Council want to establish?**

City Goals Met By This Action:
Continue to give staff the necessary tools to do their jobs effectively and efficiently.
Update the City Code.

Options:
The City Council may choose to:

1. Approve the 1st reading of the proposed tobacco ordinance;
2. Approve the 1st reading of the proposed tobacco ordinance with changes/as amended;
3. Consider fees for the annual license and/or background investigation (a resolution would need to be prepared/adopted for any fee changes at the next Council meeting);
4. Table for additional information.

Recommendation/Action Requested:
Staff recommends the City Council approve the 1st reading of the proposed tobacco ordinance, and provide staff with fee recommendations (for approval at the May 28 Council meeting).

ORDINANCE NO. 2019 - _____

AN ORDINANCE REPEALING CHAPTER 112 OF THE CITY CODE RELATING TO TOBACCO REGULATIONS AND REPLACING IT WITH A NEW CHAPTER REGULATING THE POSSESSION, SALE AND CONSUMPTION OF TOBACCO AND TOBACCO RELATED DEVICES AND PRODUCTS WITHIN THE CITY OF OSSEO, MINNESOTA

THE CITY COUNCIL OF THE CITY OF OSSEO HEREBY ORDAINS AS FOLLOWS:

Section 1. Chapter 112 of the Osseo City Code is repealed in its entirety.

Section 2. The Osseo City Code is amended to add the following new Chapter 112, as follows:

CHAPTER 112: TOBACCO REGULATIONS

§ 112.01 PURPOSE AND INTENT.

Because the city recognizes that many persons under the age of 18 years purchase or otherwise obtain, possess and use tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device and nicotine or lobelia delivery devices, and the sales, possession, and use are violations of both state and federal laws; and because studies, which the city hereby accepts and adopts, have shown that most smokers begin smoking before they have reached the age of 18 years and that those persons who reach the age of 18 years without having started smoking are significantly less likely to begin smoking; and because smoking has been shown to be the cause of several serious health problems which subsequently place a financial burden on all levels of government; this chapter intends to regulate the sale, possession and use of tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device and nicotine or lobelia delivery devices for the purpose of enforcing and furthering existing laws, to protect minors against the serious effects associated with the illegal use of tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device and nicotine or lobelia delivery devices, and to further the official public policy of the state in regard to preventing young people from starting to smoke as stated in M.S. § 144.391, as amended from time to time.

§ 112.02 DEFINITIONS.

Except as otherwise provided or clearly implied by context, all terms shall be given their commonly accepted definitions. For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

CIGAR. Any roll of tobacco that is wrapped in tobacco leaf or in any substance containing tobacco, with or without a tip or mouthpiece, that is not a cigarette as defined in Minn. Stat. § 297F.01, subd. 3, as amended from time to time.

CITY. The City of Osseo, or its officers, agents, and employees.

COMPLIANCE CHECKS. The system the city uses to investigate and ensure that those authorized to sell tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device and nicotine or lobelia delivery devices are following and complying with the requirements of this ordinance. Compliance checks shall involve the use of minors as authorized by this ordinance. Compliance checks shall also mean the use of minors who attempt to purchase tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices for educational, research and training purposes as authorized by state and federal laws. Compliance checks may also be conducted by other units of government for the purpose of enforcing appropriate federal, state or local laws and regulations relating to tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device and nicotine or lobelia delivery devices.

ELECTRONIC DELIVERY DEVICE AND ELECTRONIC CIGARETTE. Any product containing or delivering nicotine, lobelia, or any other substance intended for human consumption that can be used by a person to simulate smoking in the delivery of nicotine or any other substance through inhalation of vapor from the product. Electronic delivery device includes any component part of a product, whether or not marketed or sold separately. Electronic delivery device does not include any product that has been approved or certified by the United States Food and Drug Administration for sale as a tobacco-cessation product, as a tobacco-dependence product, or for other medical purposes, and is marketed and sold for such an approved purpose.

HOOKAH. “Hookah" shall mean a pipe with a long, flexible tube by which the smoke is drawn through a jar of water and thus cooled for the use of tobacco or tobacco related products.

INDIVIDUALLY-PACKAGED. The practice of selling any tobacco or tobacco product wrapped individually for sale. Individually-wrapped tobacco and tobacco products shall include but not be limited to single cigarette packs, single bags or cans of loose tobacco in any form, and single cans or other packaging of snuff or chewing tobacco. Cartons or other packaging containing more than a single pack or other container as described in this definition shall not be considered individually-packaged.

INDOOR AREA. All space between a floor and a ceiling that is bounded by walls, doorways, or windows, whether open or closed, covering more than 50 percent of the combined surface area of the vertical planes constituting the perimeter of the area. A wall includes any retractable divider, garage door, or other physical barrier, whether temporary or permanent.

LOOSIES. The common term used to refer to a single or individually packaged cigarette or any other tobacco product that has been removed from its packaging and sold individually. The term “loosies” does not include individual cigars with a retail price, before any sales taxes, of more than $2.00 per cigar.

MINOR. Any natural person who has not yet reached the age of 18 years.

MOVEABLE PLACE OF BUSINESS. Any form of business operated out of a truck, van, automobile, kiosk, trailer or other type of vehicle or transportable shelter and not a fixed address store front or other permanent type of structure authorized for sales transactions.

NICOTINE OR LOBELIA DELIVERY DEVICES. Any product containing or delivering nicotine or lobelia intended for human consumption, or any part of such a product, that is not tobacco as defined in this section, not including any product that has been approved or otherwise certified for legal sale by the United States Food and Drug Administration for tobacco use cessation, harm reduction, or for other medical purposes, and is being marketed and sold solely for that approved purpose.

PUBLIC PLACE. Any enclosed, indoor area used by the general public, including, but not limited to, restaurants; bars; any other food or liquor establishment; retail and other commercial establishments; educational facilities; hospitals; nursing homes; auditoriums; arenas; meeting rooms; waiting rooms; and common areas of rental apartment buildings.

RETAIL ESTABLISHMENT. Any place of business where tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices are available for sale to the general public. The phrase shall include but not be limited to grocery stores, convenience stores, restaurants, and drug stores.

SALE. Any transfer of goods for money, trade, barter or other consideration.

SAMPLING. The lighting of tobacco, tobacco products, tobacco-related devices or the activation of and inhaling of vapor from electronic cigarettes in a retail establishment by a customer or potential customer for the purpose of sampling the product or device before a purchase.

SELF-SERVICE MERCHANDISING. Open displays of tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices in any manner where any person shall have access to the tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices, without the assistance or intervention of the licensee or the licensee's employee. The assistance or intervention shall entail the actual physical exchange of the tobacco, tobacco product, tobacco-related device, or nicotine or lobelia delivery device between the customer and the licensee or employee. Self-service sales are interpreted as being any sale where there is not an actual physical exchange of the product between the clerk and the customer.

SMOKING. Inhaling or exhaling smoke from any lighted or heated cigar, cigarette, pipe, hookah, or any other lighted or heated tobacco or plant product or exhaling vapor from any electronic delivery device, such as vaping. Smoking also includes carrying a lighted or heated cigar, cigarette, pipe, hookah or any other lighted or heated tobacco or plant product intended for inhalation.

SMOKING LOUNGE. A tobacco products shop which allows customers to be seated.

TOBACCO or TOBACCO RELATED PRODUCTS. Tobacco and tobacco products includes cigarettes and any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including by vaping, or any component, part, or accessory of a tobacco product; cigars; pipe tobacco, cheroots; stogies; perique; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; dipping tobaccos; and other kinds and forms of tobacco. Tobacco excludes any tobacco product that has been approved by the United States Food and Drug Administration for sale as a tobacco cessation product, as a tobacco dependence product, or for other medical purposes, and is being marketed and sold solely for such an approved purpose.

TOBACCO PRODUCTS SHOP. A retail establishment with an entrance door opening directly to the outside that derives more than ninety percent (90%) of its gross revenue from the sale of tobacco, tobacco related products, tobacco related devices and in which the sale of other products is merely incidental. "Tobacco products shop" does not include a tobacco products department or section of any individual business establishment with any type of food, liquor, or restaurant license.

TOBACCO-RELATED DEVICES. Tobacco-related devices include any tobacco product as well as a pipe, rolling papers, ashtray, or other device intentionally designed or intended to be used in a manner which enables the chewing, sniffing, smoking or vaping of tobacco or tobacco products.

VAPOR LOUNGE. A vapor products shop which allows customers to be seated.

VAPOR PRODUCTS SHOP. A retail establishment with an entrance door opening directly to the outside that derives more than ninety percent (90%) of its gross revenue from the sale of electronic delivery devices, electronic cigarettes and related products and in which the sale of other products is merely incidental. "Vapor products shop" does not include a vapor products department or section of any individual business establishment with any type of food, liquor, or restaurant license.

VENDING MACHINE. Any mechanical, electric or electronic, or other type of device which dispenses tobacco, tobacco products or tobacco-related devices upon the insertion of money, tokens or other form of payment directly into the machine by the person seeking to purchase the tobacco, tobacco product or tobacco-related device.

§ 112.03 LICENSE.

(A) License required. No person shall sell or offer to sell any tobacco, tobacco products, tobacco-related device, electronic cigarettes, electronic delivery devices or nicotine or lobelia delivery device without first having obtained a license to do so from the city. All licenses issued under this chapter shall be valid only on the premises for which the license was issued and only

for the person to whom the license was issued. No transfer of any license to another location or person shall be valid.

(B) Application. An application for a license to sell tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices shall be made on a form provided by the city. The application shall contain the full name of the applicant, the applicant's residential and business addresses and telephone numbers, the name of the business for which the license is sought, and any additional information the city deems necessary. Upon receipt of a completed application, the City Clerk shall forward the application to the police department. The police department will conduct an investigation and report the results to the City Clerk. The City Clerk will then forward the application to the City Council for action at its next regularly scheduled City Council meeting. If the City Clerk determines an application incomplete, he or she shall return the application to the applicant with notice of the information necessary to make the application complete.

(*C) Action.* The City Council may either approve or deny the license, or it may delay action for a reasonable period of time as necessary to complete any investigation of the application or the applicant it deems necessary. If the City Council approves the license, the City Clerk shall issue the license to the applicant. If the City Council denies the license, notice of the denial shall be given to the applicant along with notice of the applicant's right to appeal the City Council's decision.

(D) Term. All licenses issued under this chapter shall be valid from July 1 to June 30.

(*E) Revocation or suspension*. Any license issued under this chapter may be revoked or suspended, subject to the process for violations in § 112.13.

(F) Transfers. All licenses issued under this chapter shall be valid only on the premises for which the license was issued and only for the person to whom the license was issued. No transfer of any license to another location or person shall be valid without the prior approval of the City Council.

(G) Moveable place of business. No license shall be issued to a moveable place of business. Only fixed location businesses shall be eligible for licensing under this chapter.

(H) Display. All licenses shall be posted and displayed in plain view of the general public on the licensed premise.

(I) Renewals. The renewal of a license issued under this chapter shall be handled in the same manner as the original application. The request for a renewal shall be made at least 30 days but not more than 60 days before the expiration of the current license.

(J) Issuance as privilege and not a right. The issuance of a license issued under this chapter represents a privilege and not an absolute right of the applicant and does not entitle the holder to an automatic renewal of the license.

§ 112.04 FEES.

No license shall be issued under this chapter until the appropriate license and investigation fees are paid in full. The license and investigation fees under this chapter shall be established in the city's fee resolution. The fee for licenses granted after the commencement of the license term shall be prorated on a monthly basis. A refund pro rata share of an annual license fee may be refunded to the licensee or to the licensee's estate if:

(1) The business ceases to operate because of destruction or damage;
(2) The licensee dies;
(3) The business ceases to be lawful for a reason other than a license revocation; or
(4) The licensee ceases to carry on the licensed business under the license.

The refund shall be a pro rata portion of the fee for the unexpired period of the license, computed on a monthly basis.

§ 112.05 BASIS FOR DENIAL OF LICENSE.

(A) Grounds for denying the issuance or renewal of a license under this chapter include but are not limited to the following:

(1) The applicant is under the age of 18 years.

(2) The applicant has been convicted within the past five years of any violation of a federal, state, or local law, ordinance provision, or other regulation relating to tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices.

(3) The applicant has had a license to sell tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices revoked within the preceding 12 months of the date of application.

(4) The applicant fails to provide any information required on the application, or provides false or misleading information.

(5) The applicant is prohibited by federal, state, or other local law, ordinance, or other regulation from holding a license.

(B) Except as may otherwise be provided by law, the existence of any particular ground for denial, however, does not mean that the city must deny the license.

(C) If a license is mistakenly issued or renewed to a person, it shall be revoked upon the discovery of the ineligibility of the applicant for the license under this chapter.

§ 112.06 PROHIBITIONS.

(A) Prohibited Sales.
It shall be a violation of this chapter for any person to sell or offer to sell any tobacco, tobacco product, tobacco-related device, electronic cigarette, electronic delivery device or nicotine or lobelia delivery device:

(1) To any person under the age of 18 years.

(2) By means of any type of vending machine.

(3) By means of self-service methods whereby the customer does not need to a make a verbal or written request to an employee of the licensed premise in order to receive the tobacco, tobacco product, tobacco-related device, electronic cigarette, electronic delivery device or nicotine or lobelia delivery device and whereby there is not a physical exchange of the tobacco, tobacco product, tobacco-related device, electronic cigarette, electronic delivery device, nicotine or lobelia delivery device between the licensee, or the licensee's employee, and the customer.

(4) By means of loosies.

(5) Containing opium, morphine, jimson weed, bella donna, strychnos, cocaine, marijuana, or other deleterious, hallucinogenic, toxic or controlled substances except nicotine and other substances found naturally in tobacco or added as part of an otherwise lawful manufacturing process. It is not the intention of this provision to ban the sale of lawfully manufactured cigarettes or other tobacco products.

(6) By any other means, to any other person, or in any other manner or form prohibited by federal, state or other local law, ordinance provision, or other regulation.

(B) Smoking Prohibitions; Sampling Allowed.

(1) Except as allowed in Minn. Stat. § 144.4167, smoking shall be prohibited and no person shall smoke in public places and places of work.

(2) To ensure that tobacco smoke or vapor electronic delivery devices does not enter public places and places of work and that persons entering such places are not exposed involuntarily to smoke or vapor, smoking and the use of electronic delivery devices are prohibited within twenty-five (25) feet of entrances, exits, open windows and ventilation intakes of public places and places of work. This prohibition does not apply to entrances and exits used solely in the event of an emergency and appropriately signed for that purpose.

(3) Pursuant to Minn. Stat. § 144.4167, subd. 4, tobacco sampling, including sampling of electronic delivery devices and products used in electronic delivery devices, is allowed in a tobacco products shop.

(C) Lounges.

Smoking lounges, hookah lounges and vapor lounges are prohibited.

§ 112.07 SELF-SERVICE SALES.

It shall be unlawful for a licensee under this chapter to allow the sale of tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices by any means whereby the customer may have access to those items without having to request the item from the licensee or the licensee's employee and whereby there is not a physical exchange of the tobacco, tobacco product, tobacco-related device, or nicotine or lobelia delivery device between the licensee or his or her clerk and the customer. All tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device and nicotine or lobelia delivery devices shall either be stored behind a counter or other area not freely accessible to customers, or in a case or other storage unit not left open and accessible to the general public. Any retailer selling tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices at the time this chapter is adopted shall comply with this section within 90 days following the effective date of this chapter. A license holder who operates an establishment or fully enclosed portion of an establishment that sells at least 90 percent of its products in tobacco, or tobacco products, tobacco-related devices, electronic delivery devices or electronic cigarettes, is exempt from the self-service merchandising provision if the license holder prohibits anyone under 18 years of age from entering the establishment or fully enclosed portion of an establishment and the license holder conspicuously displays a notice prohibiting persons under 18 years of age from entering the establishment.

§ 112.08 LICENSEE RESPONSIBILITY.

All licensees under this chapter shall be responsible for the actions of their employees in regard to the sale of tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices on the licensed premises, and the sale of an item by an employee shall be considered a sale by the license holder. Nothing in this section shall be construed as prohibiting the city from also subjecting the clerk to whatever penalties are appropriate under this chapter, state or federal law, or other applicable law or regulation.

§ 112.09 COMPLIANCE CHECKS AND INSPECTIONS.

All licensed premises shall be open to inspection by the city police or other authorized city official during regular business hours. From time to time, but at least once per year, the city shall conduct compliance checks by engaging, with the written consent of the appropriate parents or guardians, minors over the age of 15 years but less than 18 years, to enter the licensed premise to attempt to purchase tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices. Minors used for the purpose of

compliance checks shall be supervised by city designated law enforcement officers or other designated city personnel. Minors used for compliance checks shall not be guilty of unlawful possession of tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices when obtaining those items as a part of the compliance check. No minor used in compliance checks shall attempt to use a false identification misrepresenting the minor's age, and all minors lawfully engaged in a compliance check shall answer all questions about the minor's age asked by the licensee or his or her employee and shall produce any identification, if any exists, for which he or she is asked. Nothing in this chapter shall prohibit compliance checks authorized by state or federal laws for educational, research, or training purposes, or required for the enforcement of a particular state or federal law.

§ 112.10 OTHER ILLEGAL ACTS; MINORS.

Unless otherwise provided, the following acts shall be a violation of this chapter:

(A) *Illegal sales*. It shall be a violation of this chapter for any person to sell or otherwise provide any tobacco, tobacco product, tobacco-related device, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery device to any minor.

(B) *Illegal possession*. It shall be a violation of this chapter for any minor to have in his or her possession any tobacco, tobacco product, tobacco-related device, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery device. This paragraph (B) shall not apply to minors lawfully involved in a compliance check.

(C) *Illegal use*. It shall be a violation of this chapter for any minor to smoke, chew, sniff or otherwise use any tobacco, tobacco product, tobacco-related device, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery device.

(D) *Illegal procurement*. It shall be a violation of this chapter for any minor to purchase or attempt to purchase or otherwise obtain any tobacco, tobacco product, tobacco-related device, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery device, and it shall be a violation of this chapter for any person to purchase or otherwise obtain those items on behalf of a minor. It shall further be a violation for any person to coerce or attempt to coerce a minor to illegally purchase or otherwise obtain or use any tobacco, tobacco product, tobacco-related device, or nicotine or lobelia delivery device. This paragraph (D) shall not apply to minors lawfully involved in a compliance check.

(E) *Use of false identification.* It shall be a violation of this chapter for any minor to attempt to disguise his or her true age by the use of a false form of identification, whether the identification is that of another person or one on which the age of the person has been modified or tampered with to represent an age older than the actual age of the person.

(F) *Tobacco and tobacco-related devices on school grounds.* It shall be a violation of this chapter for any person to have in his or her possession any tobacco, tobacco product, or tobacco-related devices while on the grounds of any school. However, it is not a violation of this section

for a person more than 18 years of age to have contained in his or her vehicle tobacco, tobacco products, or tobacco-related devices not otherwise prohibited while lawfully on school grounds.

§ 112.11 EXCEPTIONS AND DEFENSES.

Nothing in this chapter shall prevent the providing of tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices to a minor as part of a lawfully recognized religious, spiritual, or cultural ceremony. It shall be an affirmative defense to the violation of this chapter for a person to have reasonably relied on proof of age as described by state law.

§ 112.12 SEVERABILITY.

If any section or provision of this chapter is held invalid, such invalidity shall not affect other sections or provisions which can be given force and effect without the invalidated section or provision.

§ 112.13 VIOLATIONS AND PENALTY.

(A) Misdemeanor prosecution. Nothing in this chapter shall prohibit the city from seeking prosecution as a misdemeanor for any alleged violation of this chapter.

(B) Violations.

(1) Notice. A person violating this chapter may be issued, either personally or by mail, a citation that sets forth the alleged violation and that informs the alleged violator of his or her right to a hearing on the matter. No revocation, suspension or penalty may take effect until the licensee has received the notice. The citation shall provide notice that a hearing must be requested within ten (10) business days of receipt and that hearing rights shall be terminated if a hearing is not promptly requested. The citation shall provide information on how and where a hearing may be requested, including a contact address and phone number.

(2) Hearings.

(a) Upon issuance of a citation, a person accused of violating this chapter may request in writing a hearing on the matter. Hearing requests must be made within ten (10) business days of the issuance of the citation and delivered to the city clerk or other designated city officer. Failure to request a hearing within ten (10) business days of the issuance of the citation will terminate the person's right to a hearing.

(b) The city clerk or other designated city officer shall set the time and place for the hearing. Written notice of the hearing time and place shall be mailed or delivered to the accused violator at least ten (10) business days prior to the hearing.

(3) *Hearing Officer*. The city official designated by the City Council shall serve as the hearing officer. The hearing officer must be an impartial employee of the city or an impartial person retained by the city to conduct the hearing.

(4) *Decision.*

(a) A decision shall be issued by the hearing officer within ten (10) business days. If the hearing officer determines that a violation of this chapter did occur, that decision, along with the hearing officer's reasons for finding a violation and the penalty to be imposed under paragraph (B) of this section, shall be recorded in writing, a copy of which shall be provided to the city and the accused violator by in person delivery or mail as soon as practicable. Likewise, if the hearing officer finds that no violation occurred or finds grounds for not imposing any penalty, those findings shall be recorded and a copy provided to the city and the acquitted accused violator by in person delivery or mail as soon as practicable.

(b) If the citation is upheld by the hearing officer, the city's actual expenses in holding the hearing, up to a maximum of $1,000.00, shall be paid by the person requesting the hearing.

(c) The decision of the hearing officer is final.

(5) *Appeals*. Appeals of any decision made by the hearing officer must be filed in the district court for the city in which the alleged violation occurred within ten (10) business days.

(6) *Continued violation*. Each violation, and every day in which a violation occurs or continues, shall constitute a separate offense.

(C) *Administrative penalties.*

(1) *Licensees.* Any licensee found to have violated this chapter, or whose employee shall have violated this chapter, shall be charged an administrative fine of $75 for a first violation of this chapter; $200 for a second offense at the same licensed premises within a 24-month period; and $250 for a third or subsequent offense at the same location within a 24-month period. In addition, after the third offense, the license shall be suspended for not less than seven consecutive days.

(2) *Other individuals.* Other individuals, other than minors regulated by paragraph (C)(3) of this section, found to be in violation of this chapter shall be charged an administrative fine of $50.

(3) *Minors.* Minors found in unlawful possession of or who unlawfully purchase or attempt to purchase, tobacco, tobacco products, tobacco-related devices, electronic cigarettes, electronic delivery device or nicotine or lobelia delivery devices, shall be subject to an administrative fine, or may be subject to tobacco-related education classes, diversion programs, community services, or another penalty that the city believes will be appropriate and effective. The administrative fine or other penalty shall be established by the City Council in its fee resolution.

(4) *Statutory penalties*. If the administrative penalties authorized to be imposed by Minn. Stat. § 461.12, as it may be amended from time to time, differ from those established in this chapter, then the statutory penalties shall prevail.

Section 3. This ordinance shall take effect and be in force from and after its passage and publication according to law.

Adopted by the City Council this ____ day of _____, 2019

ATTEST:

_____
Mayor

_____
City Clerk

First reading: _____, 2019
Second reading and adoption: _____, 2019
Published: _____, 2019, *Osseo-Maple Grove Press*

Current Tobacco License Fees in Neighboring Cities

city	annual tobacco license fee		background investigation fee
Brooklyn Center	$150	pro rated	$150 for individual or corporation (initial)
Brooklyn Park	$200	pro rated	$200/individual (initial)
Champlin	$325	pro rated	none
Corcoran	$150	pro rated	$300 (initial)
Crystal	$325	not pro rated	$100/individual initial; $50/individual renewal
Maple Grove	$200	not pro rated	$250 individual; $500 partnership/corporation (initial)
New Hope	$250	pro rated	none
Osseo	$250	pro rated	
Plymouth	$300	pro rated	none

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Batch Name	5/13/19	User Dollar Amt	$0.00	
	Payments	Computer Dollar Amt	$88,755.85	
			$88,755.85	**Out of Balance**

Refer	7396 *ABTS, NANCY SMEBAK*				
Cash Payment	E 101-41650-260 EDUCATION/MEETING	MILEAGE REIMB - ZONING SEMINAR AND APA PRESENTATION			$42.34
Invoice					
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$42.34
Refer	7412 *ASPEN MILLS INC*				
Cash Payment	E 101-41920-218 UNIFORMS/GEAR	LIEUTENANT NAME TAG			$14.85
Invoice 236165	4/29/2019				
Transaction Date	5/9/2019	PREMIER CHECKIN	10100	**Total**	$14.85
Refer	7316 *BOB & CARL S AUTO BODY*				
Cash Payment	G 101-10600 ACCOUNTS RECEIVABLE	SQUAD ACCIDENT REPAIR			$1,060.07
Invoice 23093	4/10/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$1,060.07
Refer	7402 *BOND TRUST SERVICES CORP*				
Cash Payment	E 385-47250-612 FISCAL AGENTS FEES	2011A AGENT FEE			$575.00
Invoice 47560	2/1/2019				
Cash Payment	E 305-47250-612 FISCAL AGENTS FEES	2015A AGENT FEE			$475.00
Invoice 47562	2/1/2019				
Cash Payment	E 306-47250-612 FISCAL AGENTS FEES	2016A AGENT FEE			$475.00
Invoice 47563	2/1/2019				
Cash Payment	E 365-47250-612 FISCAL AGENTS FEES	2016B AGENT FEE			$475.00
Invoice 47564	2/1/2019				
Cash Payment	E 308-47250-612 FISCAL AGENTS FEES	2017A AGENT FEE			$575.00
Invoice 47565	2/1/2019				
Cash Payment	E 309-47250-612 FISCAL AGENTS FEES	2018A AGENT FEE			$475.00
Invoice 47566	2/1/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$3,050.00
Refer	7320 *CELAC, DINA*				
Cash Payment	G 101-22001 COMMUNITY CENTER DEP	5/4/19 CC DEPOSIT RETURN			$250.00
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$250.00
Refer	7321 *CENTERPOINT ENERGY*				
Cash Payment	E 101-42350-390 NATURAL GAS SERVIC	MAR 2019 SERVICE			$61.61
Invoice	4/15/2019				
Cash Payment	E 101-41700-390 NATURAL GAS SERVIC	MAR 2019 SERVICE			$654.09
Invoice	4/15/2019				
Cash Payment	E 101-41800-390 NATURAL GAS SERVIC	MAR 2019 SERVICE			$143.58
Invoice	4/15/2019				
Cash Payment	E 602-49400-390 NATURAL GAS SERVIC	MAR 2019 SERVICE			$34.70
Invoice	4/15/2019				
Cash Payment	E 101-42000-390 NATURAL GAS SERVIC	MAR 2019 SERVICE			$360.46
Invoice	4/15/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$1,254.44
Refer	7319 *CHURCH OF CHRIST*				

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Cash Payment	G 101-22001 COMMUNITY CENTER DEP	4/21/19 CC DEPOSIT RETURN			$250.00
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$250.00
Refer	7323 *CINTAS - UNIFORMS AND RUGS*				
Cash Payment	E 101-41700-222 BUILDING REPAIR/MAI	4/17/19 CH RUG SERVICE			$14.40
Invoice 4020213699	4/17/2019				
Cash Payment	E 101-41900-201 OFFICE OPERATIONS	4/17/19 PD RUG SERVICE			$6.24
Invoice 4020213655	4/17/2019				
Cash Payment	E 101-42000-222 BUILDING REPAIR/MAI	4/17/19 PW RUG SERVICE			$12.06
Invoice 4020213655	4/17/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$32.70
Refer	7387 *CINTAS FIRST AID & SAFETY*				
Cash Payment	E 101-42000-211 OPERATIONS	REPLENISH SAFETY SUPPLIES			$65.28
Invoice 8404101827	4/12/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$65.28
Refer	7318 *CITYWIDE SERVICE CORP - TOWI*				
Cash Payment	E 101-41900-310 OTHER PROFESSIONA	3/13/19 CASE TOW FOR STOLEN AUTO19-001905			$120.00
Invoice 31615	4/9/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$120.00
Refer	7370 *CLASSIC BIG BAND, THE*				
Cash Payment	E 253-42400-211 OPERATIONS	DEPOSIT 7/9/19 PARK ENTERTAINMENT			$100.00
Invoice					
Transaction Date	5/2/2019	PREMIER CHECKIN	10100	**Total**	$100.00
Refer	7317 *CLEAR FOR LAW ENFORCEMENT*				
Cash Payment	E 101-41900-310 OTHER PROFESSIONA	MAR 2019 SERVICES			$90.00
Invoice 840083546	4/1/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$90.00
Refer	7357 *COMCAST - CALIFORNIA*				
Cash Payment	E 101-41700-321 TELECOMMUNICATION	MAY 2019 SERVICE			$19.98
Invoice MAY 2019	5/1/2019				
Cash Payment	E 101-41700-321 TELECOMMUNICATION	MAY 2019 SERVICE			$345.71
Invoice MAY 2019	4/29/2019				
Cash Payment	E 101-42000-321 TELECOMMUNICATION	MAY 2019 SERVICE			$176.98
Invoice MAY 2019	4/29/2019				
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$542.67
Refer	7322 *COMCAST BUSINESS*				
Cash Payment	E 101-41700-321 TELECOMMUNICATION	APR 2019 TRUNK LINES			$327.52
Invoice 79490163	4/22/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$327.52
Refer	7371 *COVERALL*				
Cash Payment	E 101-41700-317 CLEANING SERVICE	APR CITY HALL CLEANING			$409.00
Invoice APR 2019					
Cash Payment	E 101-41700-317 CLEANING SERVICE	APR LIBRARY CLEANING			$63.00
Invoice APR 2019					

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Cash Payment	E 101-41700-317 CLEANING SERVICE	APR FIRE CLEANING		$45.00
Invoice APR 2019				
Cash Payment	E 101-41700-317 CLEANING SERVICE	APR POLICE CLEANING		$36.00
Invoice APR 2019				
Cash Payment	E 101-41800-317 CLEANING SERVICE	APR CC CLEANING		$125.00
Invoice APR 2019				
Cash Payment	E 101-41700-317 CLEANING SERVICE	APR CHAMBER CLEANING		$54.00
Invoice APR 2019				
Transaction Date	5/8/2019	PREMIER CHECKIN 10100	**Total**	$732.00
Refer	7394 *CULLIGAN WATER SYSTEMS*			
Cash Payment	G 101-20200 ACCOUNTS PAYABLE	PERMIT 2019-74 OVERPAYMENT		$4.00
Invoice				
Transaction Date	5/8/2019	PREMIER CHECKIN 10100	**Total**	$4.00
Refer	7391 *CURRENT, BRENDAN*			
Cash Payment	E 101-41900-218 UNIFORMS/GEAR	UNIFORM - CURRENT		$210.00
Invoice				
Transaction Date	5/8/2019	PREMIER CHECKIN 10100	**Total**	$210.00
Refer	7356 *ECM PUBLISHING*			
Cash Payment	E 101-42350-355 PERSONNEL/RECRUIT	AD FOR EMPLOY-SEASONAL PUB WORKS		$328.00
Invoice 687816	4/23/2019			
Cash Payment	E 101-42350-355 PERSONNEL/RECRUIT	AD FOR EMPLOY-SEASONAL PUB WORKS		$228.00
Invoice 690009	5/1/2019			
Transaction Date	5/1/2019	PREMIER CHECKIN 10100	**Total**	$556.00
Refer	7411 *EFTPS*	Ck# 001829E 5/9/2019		
Cash Payment	G 101-21701 FEDERAL WITHHOLDING	5/8/19 PAYROLL		$3,925.05
Invoice				
Cash Payment	G 101-21703 FICA WITHHOLDING	5/8/19 PAYROLL		$4,735.26
Invoice				
Transaction Date	5/9/2019	PREMIER CHECKIN 10100	**Total**	$8,660.31
Refer	7325 *ENDE SEPTIC SERVICE, LLC*			
Cash Payment	E 601-49400-310 OTHER PROFESSIONA	608 3RD AVE NE FROZEN WATER LINE		$250.00
Invoice 22709	3/9/2019			
Cash Payment	E 601-49400-310 OTHER PROFESSIONA	224 5TH AVE NE FROZEN WATER LINE		$250.00
Invoice 22974	4/5/2019			
Transaction Date	4/25/2019	PREMIER CHECKIN 10100	**Total**	$500.00
Refer	7361 *FINKEN WATER*			
Cash Payment	E 101-41110-211 OPERATIONS	4/23/19 WATER DELIVERY		$29.80
Invoice 93705	4/23/2019			
Cash Payment	E 101-41110-410 LEASES/RENTALS	MAY 2019 CH WATER COOLER		$13.00
Invoice 1141605	5/4/2019			
Cash Payment	E 205-42350-801 RENTAL PROPERTY E	MAY 2019 SOFTENER RENTAL 17 4TH ST NE		$15.00
Invoice 1141606	5/4/2019			
Cash Payment	E 101-41900-211 OPERATIONS	4/23/19 WATER DELIVERY		$44.70
Invoice 93706	4/23/2019			
Transaction Date	5/1/2019	PREMIER CHECKIN 10100	**Total**	$102.50
Refer	7369 *FIRE INSTRUCTION RESCUE EDU*			

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Cash Payment	E 101-41920-261 FIRE TRAINING - REIM	4/18/19 ICS TRAINING			$500.00
Invoice 3907	4/18/2019				
Cash Payment	E 101-41920-261 FIRE TRAINING - REIM	5/2/19 AUTO EXTRICATION			$500.00
Invoice 3942	5/2/2019				
Transaction Date	5/2/2019	PREMIER CHECKIN	10100	**Total**	$1,000.00
Refer	7388 *FURTHER - FORMERLY SELECTA*				
Cash Payment	E 101-41110-130 MED/DEN/LIFE/LTD INS	MAY 2019 BENE ADMIN			$30.00
Invoice 1356541	5/7/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$30.00
Refer	7410 *FURTHER - FORMERLY SELECTA*	Ck# 001827 5/9/2019			
Cash Payment	G 101-21711 EMPLOYEE H.S.A CONTRI	5/8/19 PAYROLL			$1,739.00
Invoice					
Transaction Date	5/9/2019	PREMIER CHECKIN	10100	**Total**	$1,739.00
Refer	7386 *GOPHER STATE ONE CALL, INC.*				
Cash Payment	E 601-49400-310 OTHER PROFESSIONA	APR 2019 LOCATING			$29.70
Invoice 9040654	5/2/2019				
Cash Payment	E 602-49400-310 OTHER PROFESSIONA	APR 2019 LOCATING			$29.70
Invoice 9040654	5/2/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$59.40
Refer	7399 *GRAYBAR*				
Cash Payment	E 101-42350-215 CENTRAL AVENUE ST	CENTRAL AVE OUTLET REPAIR			$46.23
Invoice 9309821945					
Cash Payment	E 101-42350-215 CENTRAL AVENUE ST	CENTRAL AVE OUTLET REPAIR			$367.39
Invoice 9309787586					
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$413.62
Refer	7327 *H & L MESABI*				
Cash Payment	E 101-42000-250 SNOW MANAGEMENT	PLOW BLADES			$918.41
Invoice 03903	4/22/2019				
Cash Payment	E 101-42000-250 SNOW MANAGEMENT	PLOW BLADES			$1,309.80
Invoice 03904	4/22/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$2,228.21
Refer	7378 *HAUG, DERICK*				
AP Payment	E 101-41920-216 FUEL - VEHICLE/EQUIP	4/29/19 TANKER FUEL REIMB			$81.90
Invoice 4/29/19	4/29/2019				
Transaction Date	5/8/2019	ACCTS PAYABLE	20200	**Total**	$81.90
Refer	7365 *HENN CO FIRE CHIEFS ASSN*				
Cash Payment	E 101-41920-255 DUES/MEMBERSHIP	2019 MEMBERSHIP			$100.00
Invoice 2019	5/2/2019				
Transaction Date	5/2/2019	PREMIER CHECKIN	10100	**Total**	$100.00
Refer	7397 *HENN CO INFO TECH*				
Cash Payment	E 101-41920-220 RADIO COMMUNICATI	APR 2019 FD RADIO ADMIN			$706.81
Invoice 1000129930	5/2/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$706.81
Refer	7398 *HENN CO PUBLIC WORKS*				
Cash Payment	E 101-42000-216 FUEL - VEHICLE/EQUIP	MAR 2019 PW FUEL			$844.52
Invoice 1000129631	4/29/2019				

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Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$844.52
Refer	7326 *HENN CO SHERIFF*				
Cash Payment	E 101-41900-316 INCARCERATION SERV	MAR 2019 BOOKING FEES			$75.00
Invoice 1000128926	3/31/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$75.00
Refer	7390 *HOLIDAY COMMERCIAL*				
Cash Payment	E 101-41900-216 FUEL - VEHICLE/EQUIP	SQUAD FUEL 1400 019 023 680			$922.73
Invoice	4/25/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$922.73
Refer	7355 *HOPKINS, CITY OF*				
Cash Payment	E 101-41900-260 EDUCATION/MEETING	REGIONAL RESPONSE TRNG-MORTINSON			$35.00
Invoice 46243	4/22/2019				
Cash Payment	E 101-41900-260 EDUCATION/MEETING	REGIONAL RESPONSE TRNG-JOHNSON			$35.00
Invoice 46243	4/22/2019				
Cash Payment	E 101-41900-260 EDUCATION/MEETING	REGIONAL RESPONSE TRNG-MOLDENHOUER			$35.00
Invoice 46243	4/22/2019				
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$105.00
Refer	7328 *ICMA MEMBERSHIP*				
Cash Payment	E 101-41110-255 DUES/MEMBERSHIP	7/1-12/31/19 GRAMS MEMBERSHIP			$457.32
Invoice					
Cash Payment	G 101-15500 PREPAID EXPENSE	1/1-6/30/20 GRAMS MEMBERSHIP			$457.36
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$914.68
Refer	7377 *INNOVATIVE OFFICE SUPPLY*				
Cash Payment	E 601-49400-211 OPERATIONS	PERF PAPER - UB			$17.52
Invoice 2505785	5/6/2019				
Cash Payment	E 602-49400-211 OPERATIONS	PERF-PAPER - UB			$17.52
Invoice 2505785	5/6/2019				
Cash Payment	E 604-49400-211 OPERATIONS	PERF-PAPER - UB			$17.52
Invoice 2505785	5/6/2019				
Cash Payment	E 101-41110-211 OPERATIONS	COPYPAPER,CLIPS,RECBOOK,TONER,LEGALPADS			$306.41
Invoice 2505785	5/6/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$358.97
Refer	7358 *INTERMARQUE*				
Cash Payment	R 101-32106 SPECIAL EVENT PERMIT	REFUND: 2019 CAR SHOW PERMIT			$50.00
Invoice					
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$50.00
Refer	7385 *JAZZERCISE*				
Cash Payment	E 101-42300-312 PROGRAMMING	APR 2019 INSTRUCTION			$280.00
Invoice	5/6/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$280.00
Refer	7346 *KENNEDY & GRAVEN, CHARTERE*				
Cash Payment	E 101-41500-304 LEGAL SERVICE - CIVI	MAR 2019 ADMIN			$2,137.53
Invoice MAR 2019	4/22/2019				

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Cash Payment	E 101-41500-304 LEGAL SERVICE - CIVI	MAR 2019 PZ		$216.18
Invoice MAR 2019	4/22/2019			
Cash Payment	E 101-41500-304 LEGAL SERVICE - CIVI	MAR 2019 PD		$132.10
Invoice MAR 2019	4/22/2019			
Cash Payment	E 407-42000-303 ENGINEERING SERVIC	2019 STR PROJECT		$24.02
Invoice MAR 2019	4/22/2019			
Cash Payment	E 101-41500-211 OPERATIONS	MAR 2019 EXPENSES		$37.80
Invoice MAR 2019	4/22/2019			
Transaction Date	5/1/2019	PREMIER CHECKIN 10100	**Total**	$2,547.63
Refer	7380 *KENTCO SIGNS*			
Cash Payment	E 101-42350-211 OPERATIONS	PET WASTE SIGNS FOR PARK		$167.50
Invoice 26046	4/24/2019			
Transaction Date	5/8/2019	PREMIER CHECKIN 10100	**Total**	$167.50
Refer	7344 *KIESLER POLICE SUPPLY INC*			
Cash Payment	E 115-41900-211 OPERATIONS	7 GLOCK GUNS		$2,863.00
Invoice 107371	4/11/2019			
Transaction Date	5/1/2019	PREMIER CHECKIN 10100	**Total**	$2,863.00
Refer	7329 *KOEP, RACHEL*			
Cash Payment	G 101-22001 COMMUNITY CENTER DEP	4/27/19 CC DEPOSIT RETURN		$250.00
Invoice				
Transaction Date	4/25/2019	PREMIER CHECKIN 10100	**Total**	$250.00
Refer	7359 *LAW ENFORCE LABOR SERVICE I*			
Cash Payment	G 101-21708 UNION DUES	POLICE UNION DUES		$255.00
Invoice MAY 2019				
Transaction Date	5/1/2019	PREMIER CHECKIN 10100	**Total**	$255.00
Refer	7347 *LEAGUE OF MN CITIES*			
Cash Payment	E 101-41000-260 EDUCATION/MEETING	HULTSTROM REG - 2019 ANNUAL CONFERENCE		$150.00
Invoice 293245	4/23/2019			
Cash Payment	E 101-41000-260 EDUCATION/MEETING	SCHULZ REG - 2019 ANNUAL CONF		$400.00
Invoice				
Transaction Date	5/1/2019	PREMIER CHECKIN 10100	**Total**	$550.00
Refer	7366 *LOFFLER - LEASE*			
Cash Payment	E 101-41110-410 LEASES/RENTALS	KONICA COPIER LEASE		$134.10
Invoice 383883261	5/1/2019			
Transaction Date	5/2/2019	PREMIER CHECKIN 10100	**Total**	$134.10
Refer	7373 *MAPLE GROVE, CITY OF*			
Cash Payment	E 601-49400-385 PURCHASED WATER	APR 2019 PURCHASED WATER		$15,082.09
Invoice 19620	5/6/2019			
Transaction Date	5/8/2019	PREMIER CHECKIN 10100	**Total**	$15,082.09
Refer	7395 *MENARDS-BROOKLYN PARK*			
Cash Payment	E 101-41700-222 BUILDING REPAIR/MAI	CITY HALL REPAIRS		$43.97
Invoice 82072	5/6/2019			
Transaction Date	5/8/2019	PREMIER CHECKIN 10100	**Total**	$43.97
Refer	7348 *MENGELKOCH, BRIDGET*			

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Cash Payment	G 601-20220 UNDISTRIBUTED UTILITY R	UTILITY OVERPAY 308 6TH AVE NE			$112.12
Invoice					
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$112.12
Refer	7374 *METRO COUNCIL-WASTEWATER*				
Cash Payment	E 602-49400-386 SANITARY SEWER SE	JUNE 2019 WASTEWATER SERVICE			$13,689.92
Invoice 1096086	5/4/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$13,689.92
Refer	7345 *METRO SALES INC*				
Cash Payment	E 101-41900-410 LEASES/RENTALS	PD COPIER LEASE			$73.04
Invoice 1321964	4/17/2019				
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$73.04
Refer	7350 *METRO WEST INSPECTION SERVI*				
Cash Payment	G 101-20222 BUILDING INSPECTIONS P	APR 2019 INSPECTIONS			$389.11
Invoice 1961	4/23/2019				
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$389.11
Refer	7335 *MIDWEST LIGHTING*				
Cash Payment	E 101-41700-222 BUILDING REPAIR/MAI	CITY HALL BULB RECYCLING			$44.30
Invoice 69162	4/9/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$44.30
Refer	7384 *MIDWEST LIGHTING*				
Cash Payment	E 101-41700-222 BUILDING REPAIR/MAI	CITY HALL LIGHT BULBS			$301.32
Invoice 69215	5/6/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$301.32
Refer	7392 *MINN COMM UTILITY CONSTR*				
Cash Payment	G 601-20200 ACCOUNTS PAYABLE	RETURN METER DEPOSIT			$1,000.00
Invoice					
Cash Payment	R 601-37100 WATER UTILITY	2600 GALLONS OF WATER USED			-$9.36
Invoice					
Cash Payment	G 601-21550 STATE SALES TAX	7.525% SALES TAX			-$0.70
Invoice					
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$989.94
Refer	7389 *MINNEAPOLIS, CITY OF*				
Cash Payment	E 101-41900-314 PAWN TRANSACTION	MAR 2019 PAWN TRANSACTIONS			$257.40
Invoice 400451002957	4/29/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$257.40
Refer	7379 *MINNESOTA EQUIPMENT INC*				
Cash Payment	E 101-41700-222 BUILDING REPAIR/MAI	SNOWBLOWER FOR CITY HALL			$999.00
Invoice 11603	2/28/2019				
Cash Payment	E 101-42350-221 EQUIP REPAIR/ MAINT	JOHN DEERE REPAIR			$21.12
Invoice 83130	2/12/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$1,020.12
Refer	7349 *MINNESOTA LIFE INS CO*				
Cash Payment	E 101-41900-130 MED/DEN/LIFE/LTD INS	MAY 2019 PREMIUM			$35.00
Invoice 91090067	4/29/2019				
Cash Payment	E 101-41110-130 MED/DEN/LIFE/LTD INS	MAY 2019 PREMIUM			$15.00
Invoice 91090067	4/29/2019				

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Cash Payment	E 101-41650-130 MED/DEN/LIFE/LTD INS	MAY 2019 PREMIUM			$5.00
Invoice 91090067	4/29/2019				
Cash Payment	E 101-42000-130 MED/DEN/LIFE/LTD INS	MAY 2019 PREMIUM			$15.00
Invoice 91090067	4/29/2019				
Cash Payment	G 101-21710 MISC DEDUCTIONS/BENEF	MAY 2019 PREMIUM			$82.50
Invoice 91090067	4/29/2019				
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$152.50
Refer	7331 *MN CHIEFS OF POLICE ASSN*	-			
Cash Payment	E 101-41900-211 OPERATIONS	PERMIT TO ACQUIRE HANDGUN			$109.90
Invoice 9639	4/10/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$109.90
Refer	7407 *MN DEPT OF REVENUE*	Ck# 001825 5/9/2019			
Cash Payment	G 101-21702 STATE WITHHOLDING	5/8/19 PAYROLL			$1,983.53
Invoice					
Transaction Date	5/9/2019	PREMIER CHECKIN	10100	**Total**	$1,983.53
Refer	7408 *MN DEPT OF REVENUE*	Ck# 001826 5/9/2019			
Cash Payment	G 101-21710 MISC DEDUCTIONS/BENEF	5/8/19 PAYROLL			$35.00
Invoice					
Transaction Date	5/9/2019	PREMIER CHECKIN	10100	**Total**	$35.00
Refer	7330 *MOSAIC CHURCH*	-			
Cash Payment	G 101-22001 COMMUNITY CENTER DEP	CC DEPOSIT RETURN			$250.00
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$250.00
Refer	7409 *MSRS DFC -EMPOWER*	Ck# 001828 5/9/2019			
Cash Payment	G 101-21705 DEFFERED COMP	5/8/19 PAYROLL			$50.00
Invoice					
Transaction Date	5/9/2019	PREMIER CHECKIN	10100	**Total**	$50.00
Refer	7372 *MUNICIPAL CLERKS & FINANCE*	-			
Cash Payment	E 101-41110-255 DUES/MEMBERSHIP	2019 MEMBERSHIP - L LARSON			$45.00
Invoice 2019					
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$45.00
Refer	7336 *NAPA-COTTENS OSSEO*	-			
Cash Payment	E 101-42000-221 EQUIP REPAIR/ MAINT	BATTERY FOR TRAILOR MOUNT GENERATOR			$99.73
Invoice 791262	4/17/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$99.73
Refer	7383 *NAPA-COTTENS OSSEO*	-			
Cash Payment	E 101-42000-217 VEHICLE REPAIRS/MAI	WASH BRUSH, LIGHT BULBS			$18.27
Invoice 798146	5/2/2019				
Cash Payment	E 101-42000-217 VEHICLE REPAIRS/MAI	BATTERY,FUEL FILTERS			$45.38
Invoice 797634	5/1/2019				
Cash Payment	E 101-42000-217 VEHICLE REPAIRS/MAI	SPARK PLUGS,START FLUID			$8.18
Invoice 796731	4/29/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$71.83
Refer	7337 *OYINLOYE, DORIS T*	-			

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Cash Payment	G 101-22001 COMMUNITY CENTER DEP	4/28/19 CC DEPOSIT RETURN			$250.00
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$250.00
Refer	7400 *PAUL BAERTSCHI P.A.*				
Cash Payment	E 101-41500-306 LEGAL SERVICE - PRO	APR 2019 PROSECUTION			$1,200.00
Invoice	APR 2019				
Cash Payment	E 101-41500-211 OPERATIONS	APR 2019 EXPENSES			$69.30
Invoice	APR 2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$1,269.30
Refer	7406 *PERA*	Ck# 001831 5/9/2019			
Cash Payment	G 101-21704 PERA	5/8/19 PAYROLL			$8,737.93
Invoice					
Transaction Date	5/9/2019	PREMIER CHECKIN	10100	**Total**	$8,737.93
Refer	7352 *PINNACLE ENGINEERING*				
Cash Payment	G 101-22001 COMMUNITY CENTER DEP	5/1/19 CC DEPOSIT RETURN			$250.00
Invoice					
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$250.00
Refer	7360 *PRIME ADVERTISING & DESIGN IN*				
Cash Payment	E 240-41700-211 OPERATIONS	MAY 2019 WEBSITE			$100.00
Invoice	68039 4/27/2019				
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$100.00
Refer	7375 *RANDYS SANITATION*				
Cash Payment	E 205-42350-801 RENTAL PROPERTY E	APR-JUN 2019 - 17 4TH ST NE			$66.69
Invoice	5/6/2019				
Cash Payment	E 205-42350-801 RENTAL PROPERTY E	APR-JUN 2019 - 417 1ST AVE NE			$70.49
Invoice	5/6/2019				
Cash Payment	E 205-42350-801 RENTAL PROPERTY E	APR-JUN 2019 - 25 4TH ST NE			$66.69
Invoice	5/6/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$203.87
Refer	7376 *REVTRAK*	Ck# 001830 5/8/2019			
Cash Payment	E 101-41800-211 OPERATIONS	APR MERCHANT FEES-CC			$74.38
Invoice	APR 2019				
Cash Payment	E 101-41550-300 FINANCIAL SERVICES	APR MERCHANT FEES-PERMITS			$116.32
Invoice	APR 2019				
Cash Payment	E 101-42301-312 PROGRAMMING	APR MERCHANT FEES-YOUTH REC			$155.39
Invoice	APR 2019				
Cash Payment	E 101-42350-212 GATEWAY SIGN OPER	APR MERCHANT FEES-GATEWAY SIGN			$26.63
Invoice	APR 2019				
Cash Payment	E 407-42000-303 ENGINEERING SERVIC	APR MERCHANT FEES-2019 STR PROJECT			$34.92
Invoice	APR 2019				
Cash Payment	E 601-49400-310 OTHER PROFESSIONA	APR MERCHANT FEES-WATER			$448.54
Invoice	APR 2019				
Cash Payment	E 602-49400-310 OTHER PROFESSIONA	APR MERCHANT FEES-SEWER			$448.54
Invoice	APR 2019				
Cash Payment	E 604-49400-310 OTHER PROFESSIONA	APR MERCHANT FEES-STORM			$448.54
Invoice	APR 2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$1,753.26

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Refer	7339 *SCHAVE, NICOLE*				
Cash Payment	G 101-22001 COMMUNITY CENTER DEP	4/20/19 CC DEPOSIT RETURN			$250.00
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$250.00
Refer	7393 *SIPE BROS. INC.*				
Cash Payment	E 101-41900-217 VEHICLE REPAIRS/MAI	SQUAD WASHES			$10.00
Invoice	STMT 4/30/19 5/2/2019				
Cash Payment	E 101-42350-216 FUEL - VEHICLE/EQUIP	MOWER FUEL			$25.31
Invoice	STMT 4/30/19 5/2/2019				
Cash Payment	E 604-49400-216 FUEL - VEHICLE/EQUIP	SWEEPER FUEL			$84.70
Invoice	STMT 4/30/19 5/2/2019				
Cash Payment	E 101-41900-216 FUEL - VEHICLE/EQUIP	PW FUEL			$39.79
Invoice	STMT 4/30/19 5/2/2019				
Cash Payment	E 101-41920-216 FUEL - VEHICLE/EQUIP	FD FUEL			$56.85
Invoice	STMT 4/30/19 5/2/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$216.65
Refer	7351 *STREICHERS INC*				
Cash Payment	E 101-41900-401 POLICE RESERVE PRO	RESERVE UNIFORM			$9.99
Invoice	1363442 4/19/2019				
Cash Payment	E 116-41900-211 OPERATIONS	AMMO			$478.40
Invoice	1363600 4/18/2019				
Cash Payment	E 115-41900-570 EQUIPMENT	1 HOLSTER			$106.99
Invoice	1363607 4/18/2019				
Cash Payment	E 101-41900-401 POLICE RESERVE PRO	RESERVE EQUIPMENT			$119.99
Invoice	1363609 4/18/2019				
Cash Payment	E 101-41900-218 UNIFORMS/GEAR	KINTZI UNIFORM			$186.98
Invoice	1363697 4/22/2019				
Cash Payment	E 115-41900-211 OPERATIONS	1 HOLSTER			$134.99
Invoice	1365763 5/2/2019				
Cash Payment	E 101-41900-401 POLICE RESERVE PRO	RESERVE UNIFORM			$144.97
Invoice	1365636 5/2/2019				
Cash Payment	E 115-41900-211 OPERATIONS	1 HOLSTER			$134.99
Invoice	1364426 4/25/2019				
Cash Payment	E 101-41900-218 UNIFORMS/GEAR	KINTZI UNIFORM			$130.00
Invoice	1364460 4/25/2019				
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$1,447.30
Refer	7353 *SWANK MOTION PICTURES INC*				
Cash Payment	E 253-42400-211 OPERATIONS	2019 MOVIE RENTAL PARK ENTERTAINMENT			$2,195.00
Invoice	1613741 4/26/2019				
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$2,195.00
Refer	7338 *SYMBOLARTS*				
Cash Payment	E 101-41900-218 UNIFORMS/GEAR	UNIFORM STARRY			$34.00
Invoice	0327900-IN 4/8/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$34.00
Refer	7367 *TIMESAVER OFF SITE SECRETARI*				
Cash Payment	E 101-41000-307 RECORDING SERVICE	4/22/19 COUNCIL MTG			$239.75
Invoice	24699 5/1/2019				

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Cash Payment	E 101-41650-307 RECORDING SERVICE	4/15/19 PLNG COMM MTG			$145.00
Invoice 24699	5/1/2019				
Transaction Date	5/2/2019	PREMIER CHECKIN	10100	**Total**	$384.75
Refer	7368 *TOKLE INSPECTION INC*				
Cash Payment	G 101-20221 ELECTRICAL INSPECTION	APR 2019 INSPECTIONS			$680.00
Invoice	5/1/2019				
Transaction Date	5/2/2019	PREMIER CHECKIN	10100	**Total**	$680.00
Refer	7381 *TWIN CITY WATER CLINIC INC.*				
Cash Payment	E 601-49400-310 OTHER PROFESSIONA	APR 2019 WATER SAMPLING			$60.00
Invoice 12939	5/2/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$60.00
Refer	7341 *US BANK*				
Cash Payment	E 101-42000-410 LEASES/RENTALS	PW COPIER			$74.42
Invoice 382763217	4/22/2019				
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$74.42
Refer	7382 *VERIZON WIRELESS*				
Cash Payment	E 101-42000-321 TELECOMMUNICATION	MAY 2019 CELL SERVICE			$106.71
Invoice 9829244163	5/7/2019				
Cash Payment	E 101-41900-321 TELECOMMUNICATION	MAY 2019 CELL SERVICE			$511.06
Invoice 9829244163	5/7/2019				
Cash Payment	E 204-42390-352 TROLLEY OPERATION	MAY 2019 CELL SERVICE			$36.15
Invoice 9829244163	5/7/2019				
Cash Payment	E 101-41110-321 TELECOMMUNICATION	MAY 2019 CELL SERVICE			$52.88
Invoice 9829244163	5/7/2019				
Transaction Date	5/8/2019	PREMIER CHECKIN	10100	**Total**	$706.80
Refer	7340 *VOSS, JASON OR MELISSA*				
Cash Payment	G 101-22001 COMMUNITY CENTER DEP	4/28/19 CC DEPOSIT RETURN			$250.00
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$250.00
Refer	7354 *YOGA SOLES*				
Cash Payment	E 101-42300-312 PROGRAMMING	MAR 2019 INSTRUCTION			$200.00
Invoice	4/29/2019				
Cash Payment	E 101-42300-312 PROGRAMMING	APR 2019 INSTRUCTION			$250.00
Invoice	4/29/2019				
Transaction Date	5/1/2019	PREMIER CHECKIN	10100	**Total**	$450.00

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Fund Summary

	10100 PREMIER CHECKING
101 GENERAL FUND	$47,185.57
115 POLICE DONATIONS/EXPENSES	$3,239.97
116 POLICE FORFIETURE FUND	$478.40
204 TROLLEY	$36.15
205 PARK DEDICATION	$218.87
240 CABLE GRANT	$100.00
253 MUSIC/MOVIES IN THE PARK	$2,295.00
305 BONDS 2015 STR IMPROVE	$475.00
306 BONDS 2016 STR IMPROVE (19349)	$475.00
308 BONDS 2017 STR IMPROVE (19644)	$575.00
309 BONDS 2018 STR IMPROVE	$475.00
365 BONDS 2009 CENTRAL AVE (17720-	$475.00
385 BONDS 2011A TIF	$575.00
407 2019 STREET IMPROVEMENT	$58.94
601 WATER FUND	$17,239.91
602 SEWER FUND	$14,220.38
604 STORM WATER FUND	$550.76
	$88,673.95
	20200 ACCTS PAYABLE
101 GENERAL FUND	$81.90
	$81.90

Pre-Written Checks	$22,959.03
Checks to be Generated by the Computer	$65,796.82
Total	$88,755.85

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Current Period: APRIL 2019

Batch Name 4/30/19
Payment Computer Dollar Amt $4,241.90 **Posted**

Refer	7363 *EFTPS*	Ck# 001817E 4/30/2019		
Cash Payment	G 101-21701 FEDERAL WITHHOLDING	1ST QTR 2019 PAYROLL		$13.20
Invoice				
Cash Payment	G 101-21703 FICA WITHHOLDING	1ST QTR 2019 PAYROLL		$9.18
Invoice				
Transaction Date	5/1/2019 Due 0	PREMIER CHECKIN 10100	**Total**	$22.38
Refer	7362 *MN UNEMPLOYMENT INS FUND*	Ck# 001816E 4/30/2019		
Cash Payment	E 101-42000-140 UNEMPLOYMENT COM	1Q2019 UNEMPLOYMENT		$71.26
Invoice				
Transaction Date	5/1/2019 Due 0	PREMIER CHECKIN 10100	**Total**	$71.26
Refer	7364 *PREMIER BANK*	Ck# 001818E 4/25/2019		
Cash Payment	E 101-41000-260 EDUCATION/MEETING	TARGET-STRATEGIC PLNG REFRESHMENTS		$16.51
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-41900-260 EDUCATION/MEETING	HOLIDAY-WATER FOR TRAINING SESSION		$7.98
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-41900-260 EDUCATION/MEETING	OSSEODELI-REFRESHMENTS FOR TRAINING		$142.88
Invoice MAR 2019	4/3/2019			
Cash Payment	E 205-42350-801 RENTAL PROPERTY E	FLEETFARM-DEICER-17 4TH ST NE		$139.98
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-42000-216 FUEL - VEHICLE/EQUIP	FLEETFARM-CB RADIO		$148.11
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-42000-218 UNIFORMS/GEAR	CABELAS-SCHILLINGER UNIFORM		$174.99
Invoice MAR 2019	4/3/2019			
Cash Payment	E 110-42000-520 CAPITAL OUTLAY	DECKEDSTORAGE-2019 TRUCK STORAGE		$1,389.99
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-41110-260 EDUCATION/MEETING	MCMA-GRAMS		$520.00
Invoice MAR 2019	4/3/2019			
Cash Payment	E 240-41000-570 EQUIPMENT	MSFT-MICROSOFT		$659.08
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-41110-355 PERSONNEL/RECRUIT	LINKEDIN-EMPLOY AD CITY ACCOUNTANT		$100.00
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-42301-312 PROGRAMMING	PEACHJAR-YOUTH REC FLYER FOR SCHOOLS		$25.00
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-41900-211 OPERATIONS	AMAZON-TAX CREDIT ON PROJECTOR LIGHTBULB		-$6.63
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-41900-260 EDUCATION/MEETING	BCA-3/8/19 KINTZI DMT REFRESHER		$75.00
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-41900-255 DUES/MEMBERSHIP	NIMBLE-PD SCHEDULING SOFTWARE		$5.78
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-41900-211 OPERATIONS	INTOXIMETERS-BREATH TESTING SUPPLIES		$60.00
Invoice MAR 2019	4/3/2019			
Cash Payment	E 101-41900-211 OPERATIONS	AMAZON-DISINFECTANT WIPES		$21.82
Invoice MAR 2019	4/3/2019			

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Cash Payment	E 101-41900-211 OPERATIONS	AMAZON-SIRCHIE EVIDENCE BAGS	$65.39
Invoice MAR 2019	4/3/2019		
Cash Payment	E 101-41900-211 OPERATIONS	AMAZON-INDUSTRIAL TAPE	$18.81
Invoice MAR 2019	4/3/2019		
Cash Payment	E 101-41900-260 EDUCATION/MEETING	BCA-4/3/19 SMITH DMT REFRESHER	$75.00
Invoice MAR 2019	4/3/2019		
Cash Payment	E 601-49400-260 EDUCATION/MEETING	STCLOUDPARKING-MN RR CONFERENCE	$5.00
Invoice MAR 2019	4/3/2019		
Cash Payment	E 101-42000-218 UNIFORMS/GEAR	FLEETFARM-WALDBILLIG UNIFORM	$49.99
Invoice MAR 2019	4/3/2019		
Cash Payment	E 101-42000-216 FUEL - VEHICLE/EQUIP	MARATHON-PW FUEL	$45.74
Invoice MAR 2019	4/3/2019		
Cash Payment	E 101-42000-216 FUEL - VEHICLE/EQUIP	MARATHON-PW FUEL	$72.28
Invoice MAR 2019	4/3/2019		
Cash Payment	E 101-42000-222 BUILDING REPAIR/MAI	FLEETFARM-SHOP WORKBENCH	$123.99
Invoice MAR 2019	4/3/2019		
Cash Payment	E 601-49400-260 EDUCATION/MEETING	STCLOUDPARKING-MN RR CONFERENCE	$5.00
Invoice MAR 2019	4/3/2019		
Cash Payment	E 101-42000-218 UNIFORMS/GEAR	REDWINGSHOES-UNIFORM SWENSON	$196.58
Invoice MAR 2019	4/3/2019		
Cash Payment	E 101-41920-211 OPERATIONS	DROPBOX-FD ELECTRONIC STORAGE	$9.99
Invoice MAR 2019	4/3/2019		
Transaction Date	5/2/2019	Due 0 PREMIER CHECKIN 10100 **Total**	$4,148.26

Fund Summary

	10100 PREMIER CHECKING
601 WATER FUND	$10.00
240 CABLE GRANT	$659.08
205 PARK DEDICATION	$139.98
110 CIP EQUIPMENT	$1,389.99
101 GENERAL FUND	$2,042.85
	$4,241.90

Pre-Written Checks	$4,241.90
Checks to be Generated by the Computer	$0.00
Total	$4,241.90

CITY OF OSSEO

Payments

Current Period: APRIL 2019

Batch Name	4/24/19 Payments	User Dollar Amt	$0.00	
		Computer Dollar Amt	$20,612.61	
			$20,612.61	**Out of Balance**

Refer	7343 *EFTPS*	Ck# 001819 4/25/2019			
Cash Payment	G 101-21701 FEDERAL WITHHOLDING	4/24/19 PAYROLL			$3,797.96
Invoice					
Cash Payment	G 101-21703 FICA WITHHOLDING	4/24/19 PAYROLL			$4,265.96
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$8,063.92
Refer	7324 *FURTHER - FORMERLY SELECTAC*	Ck# 001820 4/25/2019			
Cash Payment	G 101-21711 EMPLOYEE H.S.A CONTRI	4/24/19 PAYROLL			$1,639.00
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$1,639.00
Refer	7334 *MN DEPT OF REVENUE*	Ck# 001821 4/25/2019			
Cash Payment	G 101-21702 STATE WITHHOLDING	4/24/19 PAYROLL			$1,935.72
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$1,935.72
Refer	7333 *MN DEPT OF REVENUE*	Ck# 001824 4/25/2019			
Cash Payment	G 101-21702 STATE WITHHOLDING	4/24/19 PAYROLL			$35.00
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$35.00
Refer	7332 *MSRS DFC -EMPOWER*	Ck# 001823 4/25/2019			
Cash Payment	G 101-21705 DEFFERED COMP	4/24/19 PAYROLL			$50.00
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$50.00
Refer	7342 *PERA*	Ck# 001822 4/25/2019			
Cash Payment	G 101-21704 PERA	4/24/19 PAYROLL			$8,888.97
Invoice					
Transaction Date	4/25/2019	PREMIER CHECKIN	10100	**Total**	$8,888.97

Fund Summary

	10100 PREMIER CHECKING
101 GENERAL FUND	$20,612.61
	$20,612.61

Pre-Written Checks	$20,612.61
Checks to be Generated by the Computer	$0.00
Total	$20,612.61

OSSEO RESIDENTS

FREE TROLLEY RIDES

MONDAY - THURSDAY

9:00 a.m. to 2:30 p.m.

May through September

NEED A RIDE WITHIN OSSEO CITY LIMITS?

- ⇒ To an Osseo doctor or dentist appointment
- ⇒ To the grocery store
- ⇒ To the post office
- ⇒ To a hair appointment
- ⇒ To visit a friend

Call **763-257-3142** to schedule a ride

Sponsored by the City of Osseo, Evans-Nordby Funeral Home,
and made possible by generous volunteer drivers

City Hall will be closed Memorial Day, Monday, May 27

City Council meetings will be held on Tuesday, May 28