



COTTAGE GROVE CITY COUNCIL

12800 RAVINE PARKWAY SOUTH
COTTAGE GROVE, MINNESOTA 55016

JUNE 15, 2022

REGULAR MEETING - 7:00 P.M.

COUNCIL CHAMBER

- 1 CALL TO ORDER
- 2 PLEDGE OF ALLEGIANCE
- 3 ROLL CALL
- 4 OPEN FORUM
- 5 ADOPTION OF AGENDA
- 6 PRESENTATIONS
 - A Award Craig Woolery Scholarships
Staff Recommendation: Accept presentation awarding the Craig Woolery Scholarships.
 - B 2021 Annual Comprehensive Financial Report
Staff Recommendation: Accept Annual Comprehensive Financial Report for the year ended December 31, 2021
- 7 CONSENT AGENDA
 - A City Council Meeting Minutes - June 1, 2022, Regular Meeting
Staff Recommendation: Approve the City Council Meeting Minutes from the June 1, 2022, Regular Meeting.
 - B Public Service Commission Appointment
Staff Recommendation: Appoint Kelsey Moyer to the unexpired term on the Public Services Commission beginning on July 18, 2022, and ending February 28, 2023.
 - C Convention and Visitors Bureau Member Appointments
Staff Recommendation: Appoint Renee Bade, Gretchen Larson, and Druscilla Nute to fill the vacant seats on the Convention and Visitors Bureau Board of Directors.
 - D Purchase New Spreader Attachment
Staff Recommendation: Approve the purchase of a new spreader attachment from Niebur Tractor and Equipment not to exceed \$4,000.00.
 - E Rental License Approvals
Staff Recommendation: Approve the issuance of rental licenses to the properties listed in the attached table.
 - F Minnesota Water Assistance Program
Staff Recommendation: Approve participation as a vendor in the Minnesota Water Assistance Program.
 - G Election Judge Appointment
Staff Recommendation: Adopt Resolution 2022-102 appointing Election Judges for the August 9, 2022 Primary election and November 8, 2022 General election.

H Glacial Valley Park Consent to Improvements

Staff Recommendation: Approve the Consent to Improvements with Xcel Energy for Glacial Valley Park.

I New Northern States Power (Xcel Energy) Peak Control Agreement.

Staff Recommendation: Approve the service agreement with Northern States Power Company for Peak Control Services at the City Hall Building and terminate the agreement from 2017.

J Glacial Valley Park – Sanitary Sewer, Storm Sewer, and Watermain Easement

Staff Recommendation: Approve the Permanent Easement for Sanitary Sewer, Storm Sewer, and Watermain purposes as part of the Glacial Valley Park project.

K Park High School Football Boosters Gambling Permit

Staff Recommendation: Approve the single occasion Gambling Permit application for the Park High School Football Boosters.

L Mobile Food Unit Licenses

Staff Recommendation: Approve Mobile Food Licenses listed in the memo through December 31, 2022.

8 APPROVE DISBURSEMENTS

A Approve payments for the period of 5-27-2022 through 6-9-2022 in the amount of \$953,278.39.

9 PUBLIC HEARINGS

A Special Event Permit

Staff Recommendation: Authorize issuance of a special event permit to Monique Garza, contingent upon conditions outlined in the memo from Public Safety Director Koerner and Community Development Director Costello dated June 9, 2022, and all applicable state and local statutes.

10 BID AWARDS

A South District Trunk Storm Sewer Project – Bid Award

Staff Recommendation: Adopt Resolution 2022-103 approving the South District Trunk Storm Sewer Project to Minger Construction Company, Inc. in a total base bid amount of \$2,675,247.00.

11 REGULAR AGENDA

12 COUNCIL COMMENTS AND REQUESTS

13 WORKSHOPS - OPEN TO PUBLIC

A Glacial Valley Park Building Design Workshop

Staff Recommendation: Receive information and give feedback on Glacial Valley Park building design, project schedule and budget.

14 WORKSHOPS - CLOSED TO PUBLIC

15 ADJOURNMENT



City Council Action Request

6A

Meeting Date	6/15/2022
Department	Public Safety
Agenda Category	Presentations
Title	Award Craig Woolery Scholarships
Staff Recommendation	Accept presentation awarding the Craig Woolery Scholarships.
Budget Implication	N/A
Attachments	



City Council Action Request

6B

Meeting Date	6/15/2022	
Department	Finance	
Agenda Category	Presentations	
Title	2021 Annual Comprehensive Financial Report	
Staff Recommendation	Accept Annual Comprehensive Financial Report for the year ended December 31, 2021	
Budget Implication	N/A	
Attachments	Memo 2021 ACFR Presentation.tif	2.22MB
	2021 Cottage Grove ACFR - Final.tif	100.84MB



To: Mayor and City Council Members
Jennifer Levitt, City Administrator

From: Brenda Malinowski, Finance Director

Date: June 9, 2022

Subject: 2021 Annual Comprehensive Financial Report

Introduction

Matt Mayer with the City's auditing firm, BerganKDV will be at the meeting to present the 2021 financial highlights from the Annual Comprehensive Financial Report (ACFR). A copy of the 2021 ACFR is included in the packet.

The auditing firm has provided an unmodified opinion on the financial statements, which is the highest opinion that can be given. The city is required by Minnesota law to have an external audit completed annually. The audit provides reasonable assurance to the City Council and stakeholders that the financial statements are free of material misstatement.

The auditor required communications will be sent separately to Council.

Action Requested

Following the presentation, a motion to receive and accept the Annual Comprehensive Financial Report is appropriate.



ANNUAL COMPREHENSIVE FINANCIAL REPORT



City of Cottage Grove, Minnesota
Year Ended December 31, 2021



Annual
Comprehensive Financial Report
of the
CITY OF COTTAGE GROVE,
MINNESOTA

For the Year Ended

December 31, 2021

Prepared by

City's Finance Department

City of Cottage Grove
12800 Ravine Parkway South
Cottage Grove, MN 55016



**City of Cottage Grove
Table of Contents**

Introductory Section	Page
Letter of Transmittal	3
Certificate of Achievement for Excellence in Financial Reporting	7
Elected Officials and Administration	8
Organization Chart	9
 Financial Section	
Independent Auditor's Report	13
Management's Discussion and Analysis	17
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	31
Statement of Activities	32
Fund Financial Statements	
Balance Sheet – Governmental Funds	34
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds	37
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	38
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds	40
Statement of Net Position – Proprietary Funds	41
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	42
Statement of Cash Flows – Proprietary Funds	44
Notes to Basic Financial Statements	45
 Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	88
Schedule of Changes in Total OPEB Liability and Related Ratios	90
Schedule of City's Proportionate Share of Net Pension Liability – General Employees Retirement Fund	91
Schedule of City's Proportionate Share of Net Pension Liability – Police and Fire Retirement Fund	91
Schedule of City Contributions – General Employees Retirement Fund	93
Schedule of City Contributions – Police and Fire Retirement Fund	93
Schedule of Changes in Net Pension Liability and Related Ratios – Fire Relief Association	94
Schedule of City and Non-Employer Contributing – Fire Relief Association	96
Notes to Required Supplementary Information	98
 Combining and Individual Fund Statements and Schedules	
Nonmajor Governmental Funds	109

City of Cottage Grove Table of Contents

Financial Section (Continued)

Combining and Individual Fund Statements and Schedules (Continued)	Page
Combining Balance Sheet – Nonmajor Governmental Funds	111
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	112
Nonmajor Special Revenue Funds	113
Subcombining Balance Sheet – Nonmajor Special Revenue Funds	114
Subcombining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds	116
Nonmajor Debt Service Funds	119
Subcombining Balance Sheet – Nonmajor Debt Service Funds	120
Subcombining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Debt Service Funds	122
Nonmajor Capital Projects Funds	125
Subcombining Balance Sheet – Nonmajor Capital Projects Funds	126
Subcombining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds	130
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Recycling Special Revenue Fund	134
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Storm Water Maintenance Special Revenue Fund	135
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Forfeiture/Seizure Special Revenue Fund	136
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Ice Arena Special Revenue Fund	137
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Golf Course Special Revenue Fund	138
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – HERO Center Operations Special Revenue Fund	139
Schedules of Revenues, Expenditures, and Changes in Fund Balances COVID-19 Pandemic Relief Special Revenue Fund	140
Internal Service Funds	141
Combining Statement of Net Position – Internal Service Funds	142
Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds	143
Combining Statement of Cash Flows – Internal Service Funds	144
Economic Development Authority Component Unit	145
Combining Balance Sheet – All Governmental Fund Types – Economic Development Authority Component Unit	146
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – All Governmental Fund Types – Economic Development Authority Component Unit	147

City of Cottage Grove Table of Contents

Financial Section (Continued)

Supplementary Financial Information

	Page
Combined Schedule of Bonded Indebtedness	150
Debt Service payments to Maturity	152
Deferred Tax Levies	155
Subcombining Balance Sheet – Pavement Management Debt Service Schedule	156
Subcombining Statement of Revenues, Expenditures, and Changes in Fund Balance – Pavement Management Debt Service Schedule	158
Subcombining Balance Sheet – Tax Increment Construction Revolving Schedule	160
Subcombining Statement of Revenues, Expenditures, and Changes in Fund Balance – Tax Increment Construction Revolving Schedule	162
Subcombining Balance Sheet – TIF Debt Service Revolving Schedule	164
Subcombining Statement of Revenues, Expenditures, and Changes in Fund Balances – TIF Debt Service Revolving Schedule	165

Statistical Section

	Section	Page
Net Position by Component	1	170
Changes in Net Position	2	172
Fund Balances of Governmental Funds	3	176
Changes in Fund Balances of Governmental Funds	4	178
Assessed and Estimated Actual Value of Taxable Property	5	180
Property Tax Rates Direct and Overlapping Governments	6	182
Principal Property Taxpayers	7	183
Property Tax Levies and Collections	8	184
Ratios of Outstanding Debt by Type	9	186
Ratios of General Bonded Debt Outstanding	10	188
Direct and Overlapping Governmental Activities Debt	11	189
Legal Debt Margin Information	12	190
Demographic and Economic Statistics	13	192
Principal Employers	14	193
Full-Time Equivalent City Government Employees by Function	15	194
Operating Indicators by Function/Program	16	196
Capital Asset Statistics by Function/Program	17	198



INTRODUCTORY SECTION



June 7, 2022

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

Minnesota statutes require all cities to submit an annual audited financial statement to the Office of the State Auditor. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report of the City of Cottage Grove for the year ended December 31, 2021.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control standards that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements.

BerganKDV, Ltd., independent certified public accountants have issued an unmodified (“clean”) opinion on the City of Cottage Grove’s financial statements for the year ended December 31, 2021. The independent auditors’ report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditors’ report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Profile of the City

Cottage Grove was organized as a village on July 13, 1965, and was incorporated as a city on January 1, 1974. It is a suburban community located on the southern border of Washington County, sixteen miles southeast of downtown St. Paul. The City currently occupies 34.3 square miles of land. The 2020 Census established the City population at 38,839; recent data estimates 2021 population at 39,605.

Cottage Grove operates as a Statutory Plan A City under Minnesota law. Policy making and legislative authority are vested in a City Council, consisting of the Mayor and four other members, elected at large and on a non-partisan basis. Terms of office are staggered four-year terms, with elections held in each even-numbered year. The City Council is responsible for passing ordinances, adopting the budget and appointing members of the various citizens’ advisory boards. In addition, the Mayor and Council appoint a full-time City Administrator, who is responsible for overall supervision of City operations.

The City provides a full range of municipal services. These services include police and fire protection, ambulance services, parks and park facilities, a golf course, recreational programming, an ice arena, street construction and maintenance, water, sewer, and storm water utilities, planning and zoning, and general administrative functions.

The Economic Development Authority (EDA) of the City of Cottage Grove is a separate legal entity organized pursuant to Minnesota Statute 469. There are seven members of the EDA who are appointed by the City Council; two appointees are Council members, and the five others are appointed from the community. The EDA is included in this financial report as a discretely presented component unit, due to the EDA's relationship of financial benefit or burden to the City.

The annual budget serves as the foundation for the City of Cottage Grove's financial planning and control. The budget incorporates the City's financial policies, financial operations, debt management, reserves, and investments. The process by which the biennial budget document is prepared begins with the submission of department appropriation requests in June. The requests, along with projected revenues and stated City Council strategic goals, provide the starting point for budget development. Collaborative meetings are held with City staff and workshops are held with the City Council to refine the budget document in advance of the submission of the preliminary tax levy in September each year. The preliminary levy may be reduced after it is adopted but cannot be increased. An information session is held for taxpayers at the first City Council meeting in December in advance of adoption of the final levy and budget. The Council is required to adopt a final budget by no later than December 28th of each year. The legal level of budgetary control is at the department level.

Local economy

Cottage Grove benefits from a significant amount of developable land and a location within the economically prosperous Minneapolis/St. Paul seven county metropolitan area. The City's tax base is 80% residential and 20% commercial/industrial property. Total taxable market value in 2021 was \$4 billion. This was an increase of 8% over 2020, due to new construction and increases in property values of existing building stock.

The business park is home to Up North Plastics, Green Thumb, American Logistics, Modern Automotive Performance, Renewal by Andersen, North Star Sheets, and Van Meter. Other major employers in the City include 3M Company, Target, Menard's, Walmart, and Aggregate Industries. In 2021 the companies were doing so well that many began actively expanding their operations including North Star Sheets, Renewal by Andersen, and Leafline Labs. NorthPoint also updated their initial plans for building 2.4M square feet of logistics and warehousing space to over 3.4M square feet.

The City's commercial areas include four community shopping centers which are home to many prominent retailers including Hy-Vee, PetSmart, Target, TJ-Maxx, Walgreens, Kohl's, Chipotle, Aldi, Cub Foods, and Walmart.

In 2021, the city was actively purchasing and selling land in the City's business park. Numerous deals were struck with companies eager to locate in the city's business park including Ryan Companies, Enclave, Endeavor and NorthPoint. These developments, along with others, will add more than 4M square feet of warehousing, logistics and manufacturing in the next several years and grow our workforce by more than 2,000 jobs.

Airgas who began construction of a \$54 million air-separation plant on 8.5 acres in the business park completed their plans in mid-2021 and are now actively working on an expansion in 2022.

Long-term financial planning

The City places a high priority on planning for future growth. Staff uses different long-range revenue and expenditure models during the annual preparation of a biennial budget plan for the General Fund, Special Revenue and Enterprise Funds. The biennial budget process allows for the assurance that any change to revenues or expenditures is sustainable in the successive year.

Furthermore, Council and staff compile a five-year Capital Improvement Plan (CIP) which addresses the future building and infrastructure projects necessary to address the new residential and commercial property outlined in the City's 2040 Comprehensive Plan.

As part of the CIP, each capital project is analyzed to determine if sufficient funding exists for the project and the longer-term impact of each of the projects on the individual capital fund balances. Pavement Management projects are full road reconstruction projects or a reclamation process to extend roadway life. Project funding for Pavement Management is covered by a 45% / 55% cost split: special assessments against benefiting properties with the balance of the costs covered by general obligation debt to be repaid by annual tax levies.

Relevant Financial Policies

The City has financial policies and plans which establish the principles that guide staff and Council members to make consistent and informed financial decisions. These policies and plans include:

- *Fund balance policy*
- *Cash and investment management policy*
- *Debt management policy*
- *Capital improvements plan*
- *Infrastructure Maintenance Task Force (IMTF) policy*

It is important for the financial stability of the City to maintain reserve funds for unanticipated expenditures or unforeseen emergencies as well as providing adequate working capital for current operations without short term borrowing. The City's fund balance policy identifies the unassigned fund balance in the General Fund shall be no less than 55% of annual budgeted expenditures.

Major Initiatives

The population of Cottage Grove has increased from 833 in 1950 to 38,839 per the 2020 census. Most of the population of the City concentrates in two age groups: 0 - 14 years (22.8%) and 25 - 54 years (41.8%). According to the 2020 census, the average age is 38.1 years, and the median family income is \$102,600. This median family income is 39.8% higher than Minnesota's median family income.

Cottage Grove has evolved from a 1970's bedroom community to a steadily growing suburb with an expanding commercial and industrial base. The 1990's and early 2000's, Cottage Grove saw a residential development boom, with several years of building permits for single family homes exceeding 300 per year.

Major Initiatives (Continued)

During the Great Recession of 2007, residential development slowed significantly for the Cottage Grove community. The real estate slowdown affected more than five years of new home construction in the community. However, since 2015, the City has seen a consistent year over year increase in construction of single family and multifamily homes. In 2021, 574 permits were issued for new construction of residential housing (detached and attached) units. Over 1,094 platted lots with completed infrastructure awaited construction at the end of 2021.

The “East Ravine Master Plan” was completed in 2006. After the delay, development of the 4,000 acres of low-density residential housing with park and open space amenities and nodes of commercial use began in earnest in 2013. In the eight years since then, more than 1,000 acres of land has been developed into a variety of residential housing. Ravine Parkway which serves as the transportation backbone and connects these developments is now in Phase 3 of construction.

The City strategy of positioning for growth can be seen in the residential and industrial growth. The growth has provided Cottage Grove more homes and jobs opportunities, which in return has led to additional interest in commercial/retail users and demands for community services.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Cottage Grove for its Annual Comprehensive Financial Report for the year ended December 31, 2020. This was the thirty-first consecutive year the City has achieved this prestigious award. To receive a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

This report was compiled and completed by the dedicated staff of the Finance Department to whom I give my heartiest thanks. Lastly, thank you to the Mayor and City Council members for their support in maintaining a fiscally sound and stable organization in the service of our residents and business owners.

Respectfully Submitted,

CITY OF COTTAGE GROVE, MINNESOTA

A handwritten signature in cursive script, appearing to read "Jennifer Levitt".

Jennifer Levitt
City Administrator

**City of Cottage Grove
Certificate of Achievement for Excellence in Financial Reporting**



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Cottage Grove
Minnesota**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

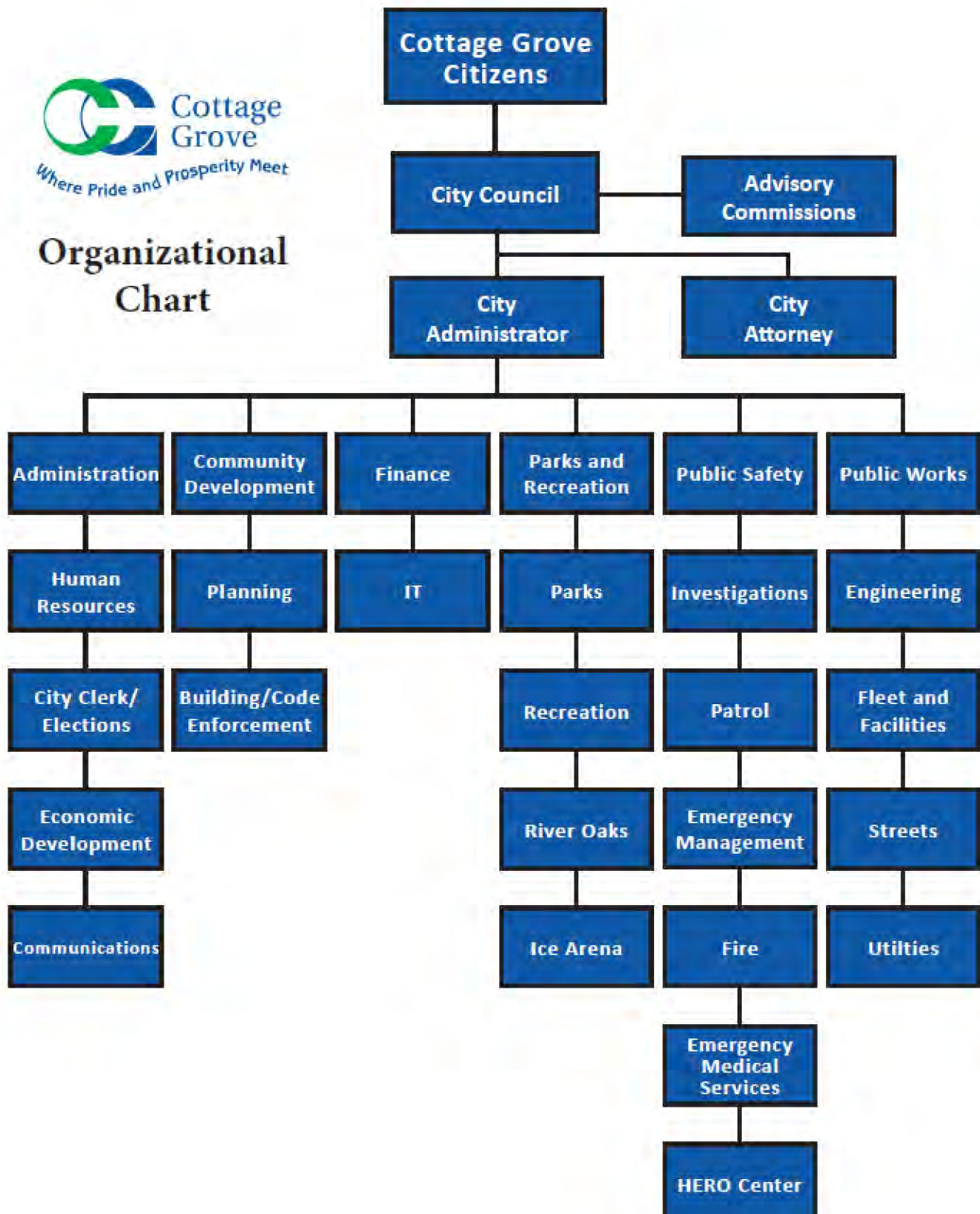
**City of Cottage Grove
Elected Officials and Administration
December 31, 2021**

<u>Elected Officials</u>	<u>Position</u>	<u>Term Expires</u>
Myron Bailey	Mayor	December 31, 2024
Steve Dennis	Council Member	December 31, 2022
Justin Olsen	Council Member	December 31, 2024
Tony Khambata	Council Member	December 31, 2022
Dave Thiede	Council Member	December 31, 2022

<u>Appointed Personnel</u>	
Jennifer Levitt	City Administrator
Robin Roland	Finance Director
Tammy Anderson	City Clerk
Christine Costello	Community and Economic Development Director
Ryan Burfeind	Public Works Director and City Engineer
Peter Koerner	Director of Public Safety
Zac Dockter	Parks and Recreation Director



Organizational Chart





FINANCIAL SECTION



Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Cottage Grove
Cottage Grove, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Cottage Grove, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Cottage Grove, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Cottage Grove and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City of Cottage Grove's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Cottage Grove's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Cottage Grove's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Cottage Grove's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, 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 is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Cottage Grove's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2022, on our consideration of the City of Cottage Grove's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Cottage Grove's internal control over financial reporting and compliance.

Minneapolis, Minnesota
May 25, 2022



City of Cottage Grove Management's Discussion and Analysis

As management of the City of Cottage Grove, we offer readers of the City of Cottage Grove's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 3 through 6 of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City of Cottage Grove and the EDA Component Unit exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$345,747,083 (net position). Of this amount, \$45,457,006 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the City's fund designations and fiscal policies.
- The City's total net position increased by \$25,639,366 as a result of current year operations.
- As of the close of the current fiscal year, the City of Cottage Grove's governmental funds reported combined ending fund balances of \$46,425,125 an increase of \$15,168,475 compared to the previous year. Approximately 79% or \$36,640,225 is available for spending according to the City's policies and constraints.
- At the end of the current fiscal year, unassigned fund balance for the General fund was \$11,384,256 (55%) of the total subsequent year General fund expenditures.
- At the end of the current fiscal year, the City of Cottage Grove had total long-term debt outstanding of \$46,484,011, an increase of \$4,222,290 compared to the previous year due to the issuance of new debt during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Cottage Grove'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 the 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 broad overview of the City of Cottage Grove's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City of Cottage Grove's assets and deferred outflows of resources and liabilities and deferred inflows of resources, 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 of Cottage Grove is improving or deteriorating.

City of Cottage Grove Management's Discussion and Analysis

Overview of the Financial Statements (Continued)

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

Both of the government-wide financial statements distinguish functions of the City of Cottage Grove 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 of Cottage Grove include general government, community development, economic development, public safety, public works, and culture and recreation. The business-type activities of the City of Cottage Grove include street lighting, water and sewer, and an ambulance service.

The government-wide financial statements include not only the City of Cottage Grove itself (known as the *primary government*), but also a legally separate EDA component unit for which the City of Cottage Grove is financially accountable. Financial information for this *component unit* is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements start on page 31 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 of Cottage Grove, 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 of Cottage Grove 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 fiscal year. Such information may be useful in evaluating a government's near-term financial 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 statement. By doing so, readers may better understand the long-term impact of the City's near term financial decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and change in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

City of Cottage Grove Management's Discussion and Analysis

Overview of the Financial Statements (Continued)

Governmental funds: Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the City's seven individual major governmental funds. They are as follows:

- General Fund
- Closed Debt Fund —Debt service fund
- Municipal Building Capital Project Fund – Capital project fund
- MSA Construction Capital Project Fund —Capital project fund
- Future Projects Fund - Capital project fund
- Water Connection and Area Fund – Capital project fund
- Developer Petitioned Projects Fund – Capital project fund

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

The City of Cottage Grove adopts an annual appropriated budget for its general and special revenue funds. A budgetary comparison statement has been provided for those funds to demonstrate compliance with this budget.

The basic governmental fund financial statements start on page 34 of this report.

Proprietary funds: The City of Cottage Grove maintains four enterprise funds and three internal service funds as a part of its proprietary fund type. Enterprise funds are used to report the same functions presented as business-type activities in the governmental-wide financial statements. The City of Cottage Grove uses enterprise funds to account for street light operations, ambulance service, water operations, and sewer operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City of Cottage Grove's various functions. The City of Cottage Grove uses internal service funds to account for self-insurance, fleet maintenance, and information technology services activity. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for street light operations, ambulance service, water operations, and sewer operations, all of which are major funds of the City of Cottage Grove. Conversely, the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements start on page 41 of this report.

Notes to the 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 the financial statements start on page 45 of this report.

City of Cottage Grove Management's Discussion and Analysis

Overview of the Financial Statements (Continued)

Other information: The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules start on page 107 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Cottage Grove, assets exceeded liabilities by \$346,215,575 at the close of the most recent fiscal year.

The largest portion of the City of Cottage Grove's net position (\$291,598,794 or 84%) reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City of Cottage Grove uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Cottage Grove's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	City of Cottage Grove Net Position					
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 90,098,292	\$ 45,740,424	\$ 20,647,393	\$ 15,961,687	\$ 110,745,685	\$ 61,702,111
Capital assets	219,903,206	239,424,423	84,328,385	75,408,885	304,231,591	314,833,308
Total assets	310,001,498	285,164,847	104,975,778	91,370,572	414,977,276	376,535,419
Deferred outflows of resources	9,759,024	3,433,239	1,517,475	508,175	11,276,499	3,941,414
Long-term liabilities outstanding	39,126,686	38,590,666	102,827	76,209	39,229,513	38,666,875
Pension liability	7,198,406	10,396,962	1,083,940	1,514,935	8,282,346	11,911,897
Other liabilities	17,836,151	10,086,785	748,662	628,680	18,584,813	10,715,465
Total liabilities	64,161,243	59,074,413	1,935,429	2,219,824	66,096,672	61,294,237
Deferred inflows of resources	12,118,020	4,052,946	1,823,508	553,441	13,941,528	4,606,387
Net Position						
Net investment in capital asset	204,395,412	198,383,059	87,203,382	75,408,885	291,598,794	273,791,944
Restricted	8,691,283	7,959,917	-	-	8,691,283	7,959,917
Unrestricted	30,394,564	25,127,751	15,530,934	13,696,597	45,925,498	38,824,348
Total net position	<u>\$ 243,481,259</u>	<u>\$ 231,470,727</u>	<u>\$ 102,734,316</u>	<u>\$ 89,105,482</u>	<u>\$ 346,215,575</u>	<u>\$ 320,576,209</u>

An additional portion of the City's net position (\$8,691,283 or 2.5%) represents resources that are subject to external restrictions on how they may be used. The remaining portion of net position, \$45,925,498, may be used to meet the City's ongoing obligations to citizens and creditors.

City of Cottage Grove Management's Discussion and Analysis

Government-wide Financial Analysis (Continued)

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

The following is a summary of the City's change in net position:

	City of Cottage Grove's Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for services	\$ 11,286,119	\$ 7,681,171	\$ 10,641,942	\$ 8,928,778	\$ 21,928,061	\$ 16,609,949
Operating Grants and Contributions	4,648,424	17,726,027	147,694	101,196	4,796,118	17,827,223
Capital grants and contributions	23,828,108	20,144,097	6,359,047	3,842,839	30,187,155	23,986,936
General revenues						
Property taxes	17,494,963	16,881,359	-	-	17,494,963	16,881,359
Other taxes	2,066,026	1,940,895	-	-	2,066,026	1,940,895
Grants and contributions not	83,568	181,316	-	-	83,568	181,316
Unrestricted investment earnings	(258,924)	582,781	(40,919)	179,837	(299,843)	762,618
Gain on sale of assets	31,111	34,579	-	-	31,111	34,579
Total revenues	<u>59,179,395</u>	<u>65,172,225</u>	<u>17,107,764</u>	<u>13,052,650</u>	<u>76,287,159</u>	<u>78,224,875</u>
Expenses						
General government	2,936,133	5,621,197	-	-	2,936,133	5,621,197
Community development	2,305,822	1,750,768	-	-	2,305,822	1,750,768
Economic development	823,036	583,767	-	-	823,036	583,767
Public safety	11,098,534	6,947,733	-	-	11,098,534	6,947,733
Public works	15,567,240	13,650,476	-	-	15,567,240	13,650,476
Culture and recreation	6,365,540	5,638,642	-	-	6,365,540	5,638,642
Interest on long-term debt	1,236,037	1,141,147	-	-	1,236,037	1,141,147
Street lights	-	-	1,262,557	1,152,326	1,262,557	1,152,326
Cottage Grove EMS	-	-	2,091,317	1,843,840	2,091,317	1,843,840
Water operating	-	-	3,428,669	3,039,639	3,428,669	3,039,639
Sewer operating	-	-	3,532,908	3,463,493	3,532,908	3,463,493
Total expenses	<u>40,332,342</u>	<u>35,333,730</u>	<u>10,315,451</u>	<u>9,499,298</u>	<u>50,647,793</u>	<u>44,833,028</u>
Increase (decrease) in net position before	18,847,053	29,838,495	6,792,313	3,553,352	25,639,366	33,391,847
Transfers	(6,836,521)	(2,435,861)	6,836,521	2,435,861	-	-
Increase (decrease) in net position	12,010,532	27,402,634	13,628,834	5,989,213	25,639,366	33,391,847
Net position - beginning	<u>231,470,727</u>	<u>204,068,093</u>	<u>89,105,482</u>	<u>83,116,269</u>	<u>320,576,209</u>	<u>287,184,362</u>
Net Position - Ending	<u>\$ 243,481,259</u>	<u>\$ 231,470,727</u>	<u>\$ 102,734,316</u>	<u>\$ 89,105,482</u>	<u>\$ 346,215,575</u>	<u>\$ 320,576,209</u>

Net position increased by \$12,010,532 or 5.2% in governmental activities as a result of current year operations.

Overall, revenues from governmental activities decreased by \$5,992,830 or 9.2%. Charges for services increased due to increased building and development activity in the current year. Operating grants and contributions decreased due to one-time revenues received in the prior year for CARES Act revenue

City of Cottage Grove Management's Discussion and Analysis

Government-wide Financial Analysis (Continued)

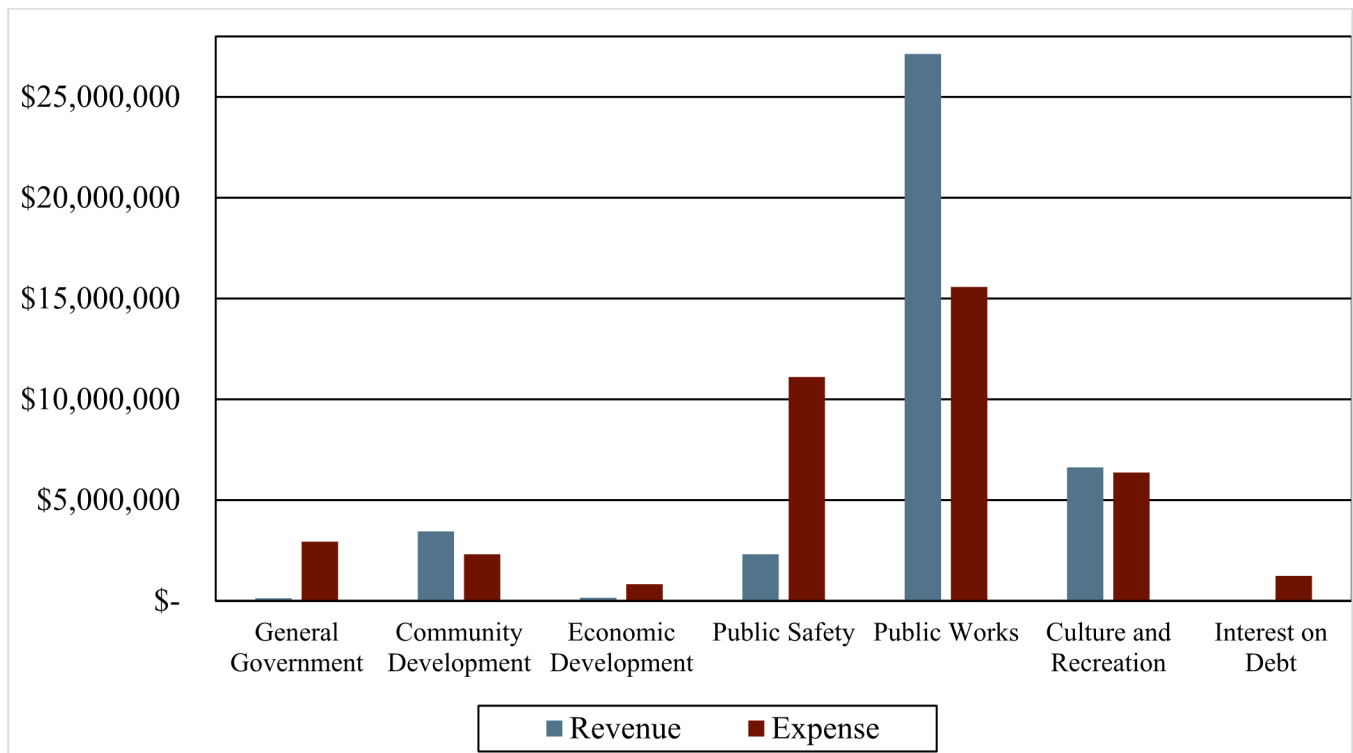
received in order to respond to the COVID-19 pandemic. Capital grants and contributions increased during the current year, due to the receipt of Municipal State Aid for construction and settlement funding received from the PCA/3M settlement. Infrastructure related to water treatment were constructed with the use of these settlement funds.

Governmental activities expenses increased overall by 14.15% as all governmental activities returned to near normal operations after the initial response to COVID-19 pandemic in the prior year. Transfers out from the governmental activities to the business-type activities increased due to capital contributions related to new development activity and infrastructure construction related to water treatment activities.

Net position in business-type activities increased \$13,628,834 primarily due to the transfers from the governmental activities. In addition, charges for services increased in the business-type activities due to increased water demand due to dry summer conditions, increased calls for service in the EMS fund, and rate increases in the business-type activities as identified in various utility rates studies.

Governmental Activities

The following chart illustrates the City's expenses and corresponding program revenues for its governmental activities.

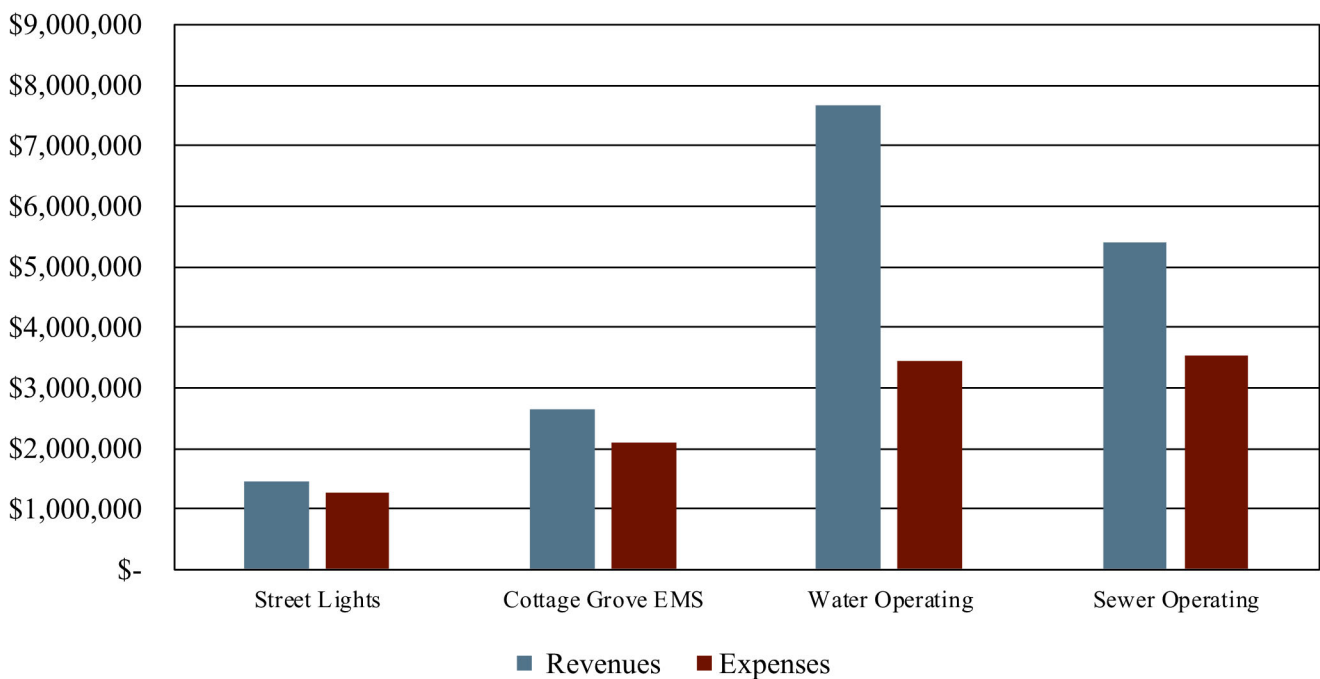
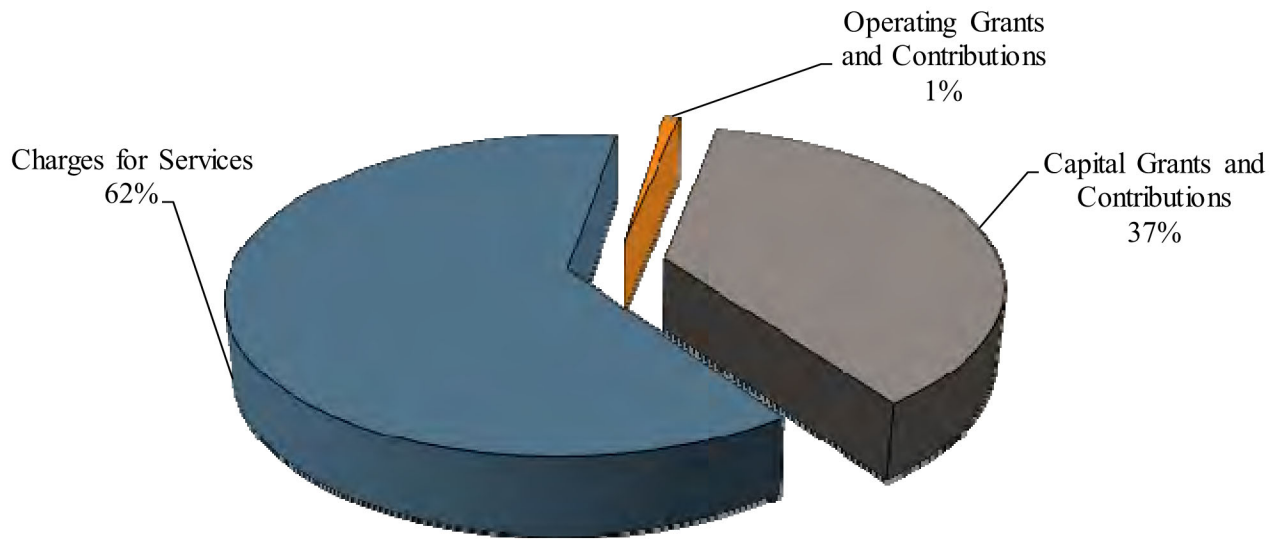


**City of Cottage Grove
Management's Discussion and Analysis**

Business-Type Activities

Net position in business-type activities by \$13,628,834. Below are graphs showing the business-type activities revenue and expense comparisons.

Revenues - Business-Type Activities



In business type activities, changes in net position were positive for all four business-type activity funds.

City of Cottage Grove Management's Discussion and Analysis

Financial Analysis of the Government's Funds

Governmental Funds

The focus of the City of Cottage Grove'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 of Cottage Grove's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City of Cottage Grove's governmental funds reported combined ending fund balances of \$46,425,125, an increase of \$15,168,475. *Committed, assigned and unassigned* fund balance which is available for spending at the government's discretion has a balance of \$36,640,225 at year end. The remainder of the fund balance is non-spendable or restricted to indicate it is not available for new spending because it has already been obligated.

General Fund

The General fund is the chief operating fund of the City of Cottage Grove. At the end of the current fiscal year, unassigned fund balance of the General fund was \$11,384,256 while total fund balance was \$13,104,379. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 55% of total subsequent year General fund expenditures, while total fund balance represents 64% of the same amount.

The General fund balance increased by \$829,003. The increase primarily occurred in permit revenue and charges for services due to increased construction and development activity that occurred during the current year.

Other Major Governmental Funds

The Closed Debt Fund decreased by \$462,089 due to a transfer out to the non-major fund, Pavement Management Debt Service. This transfer was used to call one of the pavement management bonds, in order to realize interest debt service savings in the future.

The Municipal Building Fund increased by \$327,220 due to property tax revenues collected for the repayment of the interfund loan which funded the Public Safety/City Hall building that was constructed in 2012 and funded with an interfund loan. The loan is anticipated to be paid in full in 2032.

The MSA Construction Fund increased by \$1,922,949. Current year receipts of Municipal State Aid for the 80th street construction project that was constructed in prior years resulted in the increase in the fund.

The Future Projects Fund increased by \$702,965 due to funds received from developers that will be used to fund future improvements in their respective developments.

The Water Connection and Area Fund increased by \$2,194,550 due to area charges collected from the development of sixteen new residential plats in 2021. This fund also saw significant activity from the PCA/3M settlement funding of interim water treatment facilities in the City, including the purchase of land for one of the future water treatment facilities.

City of Cottage Grove Management's Discussion and Analysis

Other Major Governmental Funds (Continued)

The Developer Petitioned Projects Fund increased by \$3,681,022 due to the collection of levied special assessments for the Summers Landing development. This development was constructed by the City, and the special assessments are for payment of the City incurred costs.

Proprietary funds

The City of Cottage Grove's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Business-type activities increased the City's net position by \$13,724,860 in 2021 due to increased utility rates, capital contributions from completed infrastructure projects in new developments, and a capital contribution from the State of MN for land that will be used for a future water treatment facility.

Budgetary Highlights

General Fund.

The General Fund actual results were different than the final budget amounts due to the following:

- Licenses and Permits categories were \$360,115 more than the final budget due to more building permit activity that occurred than anticipated in the current year.
- Charges for services were \$110,990 more than budgeted due to engineering fees resulting from increased construction and development activity.
- Community development expenditures were \$156,224 more than budgeted amounts due to a staffing and consultants costs related to the increase in development projects.
- Culture and recreation expenditures were \$125,269 more than budgeted due to expenses incurred relating a storm cleanup during the current year.

City of Cottage Grove Management's Discussion and Analysis

Capital Assets

The City of Cottage Grove's investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounts to \$332,829,181 (net of accumulated depreciation). This investment in capital assets includes land, buildings, infrastructure, machinery and equipment.

	City of Cottage Grove's Capital Assets (Net of Depreciation)					
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Land and land improvements	\$ 18,060,944	\$ 18,105,944	\$ 2,900,083	\$ 505,665	\$ 20,961,027	\$ 18,611,609
Easements	1,157,202	1,157,202		-	1,157,202	1,157,202
Construction in progress	6,504,447	12,756,257		-	6,504,447	12,756,257
Buildings and improvements	46,305,075	47,890,594	4,176,157	4,467,002	50,481,232	52,357,596
Equipment and furniture	344,774	265,411		-	344,774	265,411
Machinery and equipment	6,522,016	6,653,274	963,214	830,901	7,485,230	7,484,175
Other improvements	7,258,914	4,646,135	6,772,193	6,487,714	14,031,107	11,133,849
Infrastructure					-	
Streets	119,389,415	110,044,332		-	119,389,415	110,044,332
Storm sewers	34,001,465	32,360,290		-	34,001,465	32,360,290
Sidewalks/trails	6,081,547	5,544,984		-	6,081,547	5,544,984
Water and sewer lines		-	72,391,735	63,117,603	72,391,735	63,117,603
Ending balance	<u>\$ 245,625,799</u>	<u>\$ 239,424,423</u>	<u>\$ 87,203,382</u>	<u>\$ 75,408,885</u>	<u>\$ 332,829,181</u>	<u>\$ 314,833,308</u>

Infrastructure capital assets in new developments were the largest additions to capital assets during the current year.

Additional information on the City of Cottage Grove's capital assets can be found in Note 3.

Long-term debt

At the end of the current fiscal year, the City of Cottage Grove had total long-term debt outstanding of \$46,484,011 an increase of \$4,222,290. \$7,871,832 of the debt outstanding is due within one year. Bonds issued during the current year totaled \$7,795,000.

\$26,610,000 of the outstanding bonds payable is for pavement management debt being repaid by a combination of special assessments and property tax levies.

City of Cottage Grove's Outstanding Debt		
	2021	2020
Governmental activities		
Bonds payable, net	\$ 45,184,230	\$ 41,041,364
Compensated absences	1,134,893	1,073,065
Total governmental activities	<u>46,319,123</u>	<u>42,114,429</u>
Business-Type activities		
Compensated absences	164,888	147,292
Total business-type activities	<u>164,888</u>	<u>147,292</u>
Total primary government	<u>\$ 46,484,011</u>	<u>\$ 42,261,721</u>

City of Cottage Grove Management's Discussion and Analysis

Long-term debt

The City of Cottage Grove holds a general obligation debt rating of Aa1 from Moody's (2010 Global Ratings Scale) and of AA+/Stable from Standard and Poor's. According to S&P, Cottage Grove has "a strong financial profile, anchored by a very strong general fund balance; and good management practices that have contributed to the city's ongoing financial health."

State statutes limit the amount of general obligation debt a Minnesota city may issue to 3% of total Estimated Market Value. The current debt limitation for the City of Cottage Grove is \$133,187,259. Of that limit, \$10,300,000 of the City's outstanding debt is counted within the statutory limitation because all other debt is either wholly or partially repaid by revenues other than general property tax levies.

Additional information on the City of Cottage Grove's long-term debt can be found in Note 4.

Requests for information: This financial report is designed to provide a general overview of the City of Cottage Grove'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 Finance Director, 12800 Ravine Parkway St, Cottage Grove, Minnesota 55016.



BASIC FINANCIAL STATEMENTS



City of Cottage Grove
Statement of Net Position
December 31, 2021
With Comparative Totals for December 31, 2020

	Primary Government			Component Unit	Totals	
	Governmental Activities	Business-Type Activities	Total Primary Government	Economic Development Authority	Reporting Entity	
					2021	2020
Assets						
Cash and investments (including cash equivalents)	\$ 55,799,854	\$ 11,795,971	\$ 67,595,825	\$ -	\$ 67,595,825	\$ 50,600,813
Interest receivable	215,933	-	215,933	-	215,933	201,147
Due from other governments	1,469,880	70,820	1,540,700	-	1,540,700	2,191,538
Accounts receivable	1,831,401	3,453,080	5,284,481	8,282	5,292,763	2,911,499
Prepaid items	324,074	4,817	328,891	480	329,371	655,020
Property tax receivable	103,637	-	103,637	832	104,469	124,585
Loan receivable	-	-	-	44,175	44,175	73,299
Special assessments receivable	4,390,225	-	4,390,225	-	4,390,225	8,300,947
Inventories	230,734	-	230,734	-	230,734	149,408
Internal balances	(2,447,708)	2,447,708	-	-	-	-
Property held for resale	716,398	-	716,398	129,300	845,698	903,949
Fire relief pension asset	1,741,271	-	1,741,271	-	1,741,271	1,989,839
Capital assets not being depreciated						
Land	18,060,944	2,874,997	20,935,941	-	20,935,941	18,585,729
Easements	1,157,202	-	1,157,202	-	1,157,202	1,157,202
Construction in progress	6,504,447	-	6,504,447	-	6,504,447	12,756,257
Capital assets net of accumulated depreciation						
Land improvements	-	25,086	25,086	-	25,086	25,880
Buildings and improvements	46,305,075	4,176,157	50,481,232	-	50,481,232	52,357,596
Equipment and furniture	344,774	-	344,774	-	344,774	265,411
Machinery and equipment	6,522,016	963,214	7,485,230	-	7,485,230	7,484,175
Other improvements	7,258,914	6,772,193	14,031,107	-	14,031,107	11,133,849
Infrastructure	159,472,427	72,391,735	231,864,162	-	231,864,162	211,067,209
Total assets	310,001,498	104,975,778	414,977,276	183,069	415,160,345	382,935,352
Deferred Outflows of Resources						
Deferred outflows of resources related to OPEB	233,213	35,432	268,645	186	268,831	47,082
Deferred outflows of resources related to pensions	9,525,811	1,482,043	11,007,854	61,436	11,069,290	3,910,802
Total deferred outflows of resources	9,759,024	1,517,475	11,276,499	61,622	11,338,121	3,957,884
Total assets and deferred outflows of resources	\$ 319,760,522	\$ 106,493,253	\$ 426,253,775	\$ 244,691	\$ 426,498,466	\$ 386,893,236
Liabilities						
Accounts payable	\$ 3,458,035	\$ 209,226	\$ 3,667,261	\$ 31,354	\$ 3,698,615	\$ 2,035,351
Salaries and benefits payable	769,399	133,593	902,992	3,991	906,983	674,242
Contracts payable	528,799	-	528,799	-	528,799	544,078
Due to other governments	114,197	157,281	271,478	435,978	707,456	616,562
Deposits payable	4,702,746	106,400	4,809,146	74,625	4,883,771	2,749,413
Unearned revenue	61,241	-	61,241	-	61,241	30,305
Interest payable	482,064	-	482,064	-	482,064	487,378
Bonds payable, net of unamortized premium						
Due within one year	6,825,000	-	6,825,000	-	6,825,000	3,025,000
Due in more than one year	38,359,230	-	38,359,230	-	38,359,230	38,016,364
Compensated absences payable						
Due within one year	894,670	142,162	1,036,832	10,219	1,047,051	949,592
Due in more than one year	240,223	22,726	262,949	-	262,949	280,910
Net pension liability						
Due in more than one year	7,198,406	1,083,940	8,282,346	76,802	8,359,148	12,044,666
Total OPEB liability						
Due in more than one year	527,233	80,101	607,334	6,308	613,642	374,505
Total liabilities	64,161,243	1,935,429	66,096,672	639,277	66,735,949	61,828,366
Deferred Inflows of Resources						
Deferred inflows of resources related to pensions	12,102,499	1,821,149	13,923,648	71,116	13,994,764	4,589,288
Deferred inflows of resources related to OPEB	15,521	2,359	17,880	2,790	20,670	23,428
Total deferred inflows of resources	12,118,020	1,823,508	13,941,528	73,906	14,015,434	4,612,716
Net Position						
Net Investment in capital assets	204,395,412	87,203,382	291,598,794	-	291,598,794	273,791,944
Restricted for						
Forfeiture and seizure	72,712	-	72,712	-	72,712	89,411
Pandemic relief	-	-	-	-	-	1,500
Debt retirement	6,956,447	-	6,956,447	-	6,956,447	6,786,378
Tax increment purposes	1,662,124	-	1,662,124	-	1,662,124	1,082,628
Unrestricted	30,394,564	15,530,934	45,925,498	(468,492)	45,457,006	38,700,293
Total net position	243,481,259	102,734,316	346,215,575	(468,492)	345,747,083	320,452,154
Total liabilities, deferred inflows of resources, and net position	\$ 319,760,522	\$ 106,493,253	\$ 426,253,775	\$ 244,691	\$ 426,498,466	\$ 386,893,236

See notes to basic financial statements.

City of Cottage Grove
Statement of Activities
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities				
General government	\$ 2,936,133	\$ 54,220	\$ 71,959	\$ -
Community development	2,305,822	3,439,162	-	-
Public safety	11,098,534	1,689,365	616,291	-
Economic Development	823,036	210	150,000	-
Public works	15,567,240	2,304,418	3,274,099	21,548,822
Culture and recreation	6,365,540	3,798,744	536,075	2,279,286
Interest and fiscal charges on long-term debt	1,236,037	-	-	-
Total governmental activities	<u>40,332,342</u>	<u>11,286,119</u>	<u>4,648,424</u>	<u>23,828,108</u>
Business-type activities				
Street lights	1,262,557	1,115,511	-	347,268
Cottage Grove EMS	2,091,317	2,524,990	112,983	-
Water operating	3,428,669	3,648,447	34,711	3,971,646
Sewer operating	3,532,908	3,352,994	-	2,040,133
Total business-type activities	<u>10,315,451</u>	<u>10,641,942</u>	<u>147,694</u>	<u>6,359,047</u>
Total primary government	<u>\$ 50,647,793</u>	<u>\$ 21,928,061</u>	<u>\$ 4,796,118</u>	<u>\$ 30,187,155</u>
Component unit				
Economic Development Authority	<u>\$ 635,299</u>	<u>\$ 168,527</u>	<u>\$ -</u>	<u>\$ -</u>
General revenues				
Property taxes				
Franchise taxes				
Aggregate taxes				
Tax increment collections				
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings				
Gain on sale of asset				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning				
Net position - ending				

Net (Expense) Revenues and Changes in Net Position				Component Unit
Primary Government				Economic Development Authority
Governmental Activities	Business-Type Activities	2021	2020	
\$ (2,809,954)	\$ -	\$ (2,809,954)	\$ (2,534,534)	\$ -
1,133,340	-	1,133,340	913,947	-
(8,792,878)	-	(8,792,878)	(4,033,621)	-
(672,826)	-	(672,826)	178,261	-
11,560,099	-	11,560,099	18,059,300	-
248,565	-	248,565	(1,224,641)	-
(1,236,037)	-	(1,236,037)	(1,141,147)	-
(569,691)	-	(569,691)	10,217,565	-
-	200,222	200,222	235,869	-
-	546,656	546,656	(31,789)	-
-	4,226,135	4,226,135	2,686,556	-
-	1,860,219	1,860,219	482,879	-
-	6,833,232	6,833,232	3,373,515	-
(569,691)	6,833,232	6,263,541	13,591,080	-
-	-	-	-	(466,772)
17,494,963	-	17,494,963	16,881,359	124,806
615,326	-	615,326	596,537	-
23,467	-	23,467	22,699	-
1,427,233	-	1,427,233	1,321,659	-
83,568	-	83,568	181,316	-
(258,924)	(40,919)	(299,843)	762,618	(2,471)
31,111	-	31,111	34,579	-
(6,836,521)	6,836,521	-	-	-
12,580,223	6,795,602	19,375,825	19,800,767	122,335
12,010,532	13,628,834	25,639,366	33,391,847	(344,437)
231,470,727	89,105,482	320,576,209	287,184,362	(124,055)
\$ 243,481,259	\$ 102,734,316	\$ 346,215,575	\$ 320,576,209	\$ (468,492)

City of Cottage Grove
Balance Sheet - Governmental Funds
December 31, 2021
With Comparative Totals for December 31, 2020

		Debt Service	Capital Projects	
	General Fund (100)	Closed Debt Fund (300)	Municipal Building Fund (525)	MSA Construction (520)
Assets				
Cash and investments	\$ 12,792,496	\$ 982,003	\$ 68,281	\$ -
Interest receivable	215,933	-	-	-
Interfund receivable	-	1,234,530	-	-
Interfund loan receivable	-	-	-	-
Due from other governments	494,890	-	-	320,909
Accounts receivable	160,116	-	-	-
Prepaid items	43,228	-	-	-
Inventories	-	-	-	-
Taxes receivable - delinquent	90,602	941	2,096	-
Special assessments receivable				
Deferred	3,733	212,413	-	92,098
Delinquent	1,510	3,497	-	680
Special deferred	-	5,782	-	-
Property held for resale	-	-	-	267,498
Total assets	<u>\$ 13,802,508</u>	<u>\$ 2,439,166</u>	<u>\$ 70,377</u>	<u>\$ 681,185</u>
Liabilities				
Accounts payable	\$ 67,216	\$ -	\$ -	\$ 30,382
Salaries and benefits payable	432,361	-	-	-
Interfund payable	-	-	-	1,082,326
Contracts payable	-	-	-	35,156
Due to other governments	42,619	-	-	-
Deposits payable	500	-	-	-
Unearned revenue	59,588	-	1,652	-
Interfund loan payable	-	-	2,650,000	-
Total liabilities	<u>602,284</u>	<u>-</u>	<u>2,651,652</u>	<u>1,147,864</u>
Deferred Inflows of Resources				
Unavailable revenue - tax increment	-	-	-	-
Unavailable revenue - property taxes	90,602	941	2,096	-
Unavailable revenue - special assessments	5,243	221,692	-	92,778
Unavailable revenue - intergovernmental	-	-	-	1,056,418
Total deferred inflows of resources	<u>95,845</u>	<u>222,633</u>	<u>2,096</u>	<u>1,149,196</u>
Fund Balances				
Nonspendable	43,228	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	1,676,895	2,216,533	-	-
Unassigned	11,384,256	-	(2,583,371)	(1,615,875)
Total fund balances	<u>13,104,379</u>	<u>2,216,533</u>	<u>(2,583,371)</u>	<u>(1,615,875)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,802,508</u>	<u>\$ 2,439,166</u>	<u>\$ 70,377</u>	<u>\$ 681,185</u>

See notes to basic financial statements.

Capital Projects				Totals	
Future Projects (510, 810)	Water Connection and Area (575)	Developer Petitioned Projects (568)	Nonmajor Governmental Funds	2021	2020
\$ 5,485,469	\$ 3,762,083	\$ 1,569,565	\$ 30,420,033	\$ 55,079,930	\$ 38,738,599
-	-	-	-	215,933	201,147
-	-	-	698,524	1,933,054	4,345,114
-	-	-	601,063	601,063	661,279
-	177,300	-	476,781	1,469,880	2,121,972
287,100	-	-	1,287,828	1,735,044	463,277
-	-	-	7,743	50,971	60,860
-	-	-	84,153	84,153	28,265
19	-	-	9,979	103,637	123,629
-	-	74,969	2,606,430	2,989,643	7,021,659
-	-	15,057	2,398	23,142	21,532
838,382	-	-	533,276	1,377,440	1,257,756
-	-	-	448,900	716,398	592,231
<u>\$ 6,610,970</u>	<u>\$ 3,939,383</u>	<u>\$ 1,659,591</u>	<u>\$ 37,177,108</u>	<u>\$ 66,380,288</u>	<u>\$ 55,637,320</u>
\$ 376,162	\$ 260,935	\$ 15,428	\$ 2,642,133	\$ 3,392,256	\$ 1,499,310
-	-	-	48,765	481,126	483,486
-	-	-	850,728	1,933,054	4,345,114
49,155	22,064	116,775	305,649	528,799	544,078
3,685	-	536	7,758	54,598	51,347
4,027,585	-	219,814	454,847	4,702,746	2,685,413
1	-	(1)	1	61,241	30,305
-	-	-	601,063	3,251,063	3,521,279
<u>4,456,588</u>	<u>282,999</u>	<u>352,552</u>	<u>4,910,944</u>	<u>14,404,883</u>	<u>13,160,332</u>
-	-	-	-	-	5,144
19	-	-	615,174	708,832	118,485
838,382	-	90,026	2,536,909	3,785,030	8,300,947
-	-	-	-	1,056,418	2,795,762
<u>838,401</u>	<u>-</u>	<u>90,026</u>	<u>3,152,083</u>	<u>5,550,280</u>	<u>11,220,338</u>
-	-	-	91,896	135,124	89,125
-	-	-	9,649,776	9,649,776	4,969,881
-	-	-	2,531,015	2,531,015	2,136,969
1,315,981	3,656,384	1,217,013	17,517,454	27,600,260	23,224,182
-	-	-	(676,060)	6,508,950	836,493
<u>1,315,981</u>	<u>3,656,384</u>	<u>1,217,013</u>	<u>29,114,081</u>	<u>46,425,125</u>	<u>31,256,650</u>
<u>\$ 6,610,970</u>	<u>\$ 3,939,383</u>	<u>\$ 1,659,591</u>	<u>\$ 37,177,108</u>	<u>\$ 66,380,288</u>	<u>\$ 55,637,320</u>



City of Cottage Grove
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
December 31, 2021
With Comparative Totals for December 31, 2020

	2021	2020
Total Fund Balances - Governmental Funds	\$ 46,425,125	\$ 31,256,650
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	325,308,502	312,766,986
Less accumulated depreciation	(80,598,217)	(74,327,816)
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	(44,015,000)	(40,005,000)
Unamortized bond premium	(1,169,230)	(1,036,364)
Net pension liability	(6,714,207)	(9,851,290)
Compensated absences payable	(1,049,891)	(999,562)
Total OPEB liability	(487,041)	(301,090)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	104,269	124,283
Special assessments	4,389,593	8,300,293
Deferred intergovernmental grants receivable	1,056,417	2,795,762
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.		
Deferred inflows of resources related to fire relief pensions	(456,906)	(336,673)
Deferred inflows of resources related to city pensions	(11,197,243)	(3,671,312)
Deferred outflows of resources related to fire relief pensions	24,133	-
Deferred inflows of resources related to OPEB	(14,338)	(18,835)
Deferred outflows of resources related to city pensions	9,114,355	3,327,465
Deferred outflows of resources related to OPEB	215,435	37,852
The Fire Relief Association net pension asset created through contributions to a defined benefit pension plan which is not recognized in the governmental funds.	1,741,271	1,989,839
Governmental funds do not report a liability for accrued interest due and payable.	(482,064)	(487,378)
Internal service funds are used by management to charge the cost of insurance to individual funds. The assets and liabilities are included in the governmental activities Statement of Net Position	1,286,296	1,906,917
Total net position - governmental activities	<u>\$ 243,481,259</u>	<u>\$ 231,470,727</u>

City of Cottage Grove
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

		Debt Service	Capital Projects	
	General Fund (100)	Closed Debt Fund (300)	Municipal Building Fund (525)	MSA Construction (520)
Revenue				
General property taxes	\$ 14,691,272	\$ 261	\$ 249,975	\$ -
Franchise taxes	-	-	-	-
Aggregate taxes	-	-	-	-
Tax increment collections	-	-	-	-
Special assessments	4,219	112,946	-	624,882
Licenses and permits	3,181,740	-	-	-
Direct charges to developers	-	-	-	-
Intergovernmental	1,065,768	-	-	1,739,345
Charges for services	1,758,070	-	-	-
Rent	-	-	59,431	-
Fines and forfeitures	148,726	-	-	-
Investment earnings	(63,605)	(13,649)	(665)	-
Interest on interfund loan	-	-	-	-
Connection charges	-	-	-	-
Park dedication fees	-	-	-	-
Donations	61,554	-	-	-
Miscellaneous	119,381	-	-	239,255
Total revenues	<u>20,967,125</u>	<u>99,558</u>	<u>308,741</u>	<u>2,603,482</u>
Expenditures				
Current				
General government	2,485,436	1,215	419	-
Community development	2,329,259	-	-	-
Public safety	9,589,132	-	-	-
Public works	2,844,019	-	-	2,093
Culture and recreation	2,444,169	-	-	-
Economic development	-	-	-	-
Capital outlay				
General government	-	-	-	-
Public safety	193,386	-	-	-
Public works	-	-	-	509,458
Culture and recreation	36,400	-	-	-
Debt service				
Principal retirement	-	-	-	-
Interest and other charges	-	-	27,551	-
Total expenditures	<u>19,921,801</u>	<u>1,215</u>	<u>27,970</u>	<u>511,551</u>
Excess of revenues over (under) expenditures	1,045,324	98,343	280,771	2,091,931
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	-	-
Bond issuance	-	-	-	-
Bond premium	-	-	-	-
Transfers in	616,890	108,381	46,449	-
Transfers out	(833,211)	(668,813)	-	(168,982)
Total other financing sources (uses)	<u>(216,321)</u>	<u>(560,432)</u>	<u>46,449</u>	<u>(168,982)</u>
Net change in fund balances	829,003	(462,089)	327,220	1,922,949
Fund Balances				
Beginning of year	<u>12,275,376</u>	<u>2,678,622</u>	<u>(2,910,591)</u>	<u>(3,538,824)</u>
End of year	<u>\$ 13,104,379</u>	<u>\$ 2,216,533</u>	<u>\$ (2,583,371)</u>	<u>\$ (1,615,875)</u>

See notes to basic financial statements.

Capital Projects				Totals	
Future Projects (510, 810)	Water Connection and Area (575)	Developer Petitioned Projects (568)	Nonmajor Governmental Funds	2021	2020
\$ 5	\$ -	\$ -	\$ 2,573,231	\$ 17,514,744	\$ 16,887,233
-	-	-	615,326	615,326	596,537
-	-	-	23,467	23,467	22,699
-	-	-	1,427,233	1,427,233	1,321,659
325,282	-	6,160,238	1,192,535	8,420,102	6,085,906
-	-	-	-	3,181,740	2,480,933
523,383	-	-	104,157	627,540	444,907
-	2,954,885	-	4,902,271	10,662,269	20,635,136
-	-	-	5,211,611	6,969,681	5,062,505
-	-	-	435,449	494,880	492,206
-	-	-	43,310	192,036	141,380
(7,390)	(19,461)	(3,016)	(161,284)	(269,070)	527,309
-	-	-	19,395	19,395	21,895
-	1,916,355	-	3,376,744	5,293,099	2,563,422
-	27,930	-	1,986,872	2,014,802	1,110,209
-	-	-	191,500	253,054	392,563
104,243	-	-	308,415	771,294	758,658
945,523	4,879,709	6,157,222	22,250,232	58,211,592	59,545,157
-	-	-	17,865	2,504,935	5,122,412
-	-	-	-	2,329,259	1,753,836
-	-	-	668,069	10,257,201	8,186,255
104,159	1,308,261	698,096	1,954,060	6,910,688	6,257,352
117,729	-	-	3,406,981	5,968,879	4,646,429
-	-	-	823,036	823,036	539,092
-	-	-	172,732	172,732	305,358
-	-	-	-	193,386	619,601
20,670	1,376,898	1,778,104	11,234,243	14,919,373	25,135,487
-	-	-	2,464,672	2,501,072	2,240,389
-	-	-	3,785,000	3,785,000	2,435,000
-	-	-	1,316,683	1,344,234	1,352,629
242,558	2,685,159	2,476,200	25,843,341	51,709,795	58,593,840
702,965	2,194,550	3,681,022	(3,593,109)	6,501,797	951,317
-	-	-	3,267	3,267	13,771
-	-	-	7,795,000	7,795,000	-
-	-	-	235,748	235,748	-
-	-	-	2,126,124	2,897,844	5,094,561
-	-	-	(594,175)	(2,265,181)	(4,267,119)
-	-	-	9,565,964	8,666,678	841,213
702,965	2,194,550	3,681,022	5,972,855	15,168,475	1,792,530
613,016	1,461,834	(2,464,009)	23,141,226	31,256,650	29,464,120
\$ 1,315,981	\$ 3,656,384	\$ 1,217,013	\$ 29,114,081	\$ 46,425,125	\$ 31,256,650

City of Cottage Grove
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances to
the Statement of Activities - Governmental Funds
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021	2020
Total net change in fund balances - governmental funds	\$ 15,168,475	\$ 1,792,530
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	14,293,017	26,884,397
Developer contributed assets	6,560,657	4,632,858
Depreciation expense	(7,059,184)	(6,409,582)
Loss on disposal	(136,416)	(128,291)
Assets contributed to business-type activities	(7,469,184)	(3,263,303)
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(50,329)	(72,491)
OPEB expenses are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	3,871	3,994
Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in the net position in the Statement of Activities.	3,785,000	2,435,000
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	5,314	111,519
Amortization of bond discounts and premiums	102,883	99,963
Proceeds from long-term debt are recognized as an other financing source in the governmental funds but as a decrease in net position in the Statement of Activities.	(7,795,000)	-
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 discounts and premiums	(235,748)	-
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.	1,127,857	931,948
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	(19,781)	(5,874)
Special assessments	(3,910,933)	(1,768,796)
Loans and grants receivable	(1,739,345)	2,619,587
Internal service funds are used by management to charge the cost of insurance to individual funds. This amount is net revenue (loss) attributable to governmental funds.	(620,622)	(460,825)
Change in net position - governmental activities	<u>\$ 12,010,532</u>	<u>\$ 27,402,634</u>

City of Cottage Grove
Statement of Net Position - Proprietary Funds
December 31, 2021

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Street Light Fund (630)	Cottage Grove EMS Fund (660)	Water Operating (610)	Sewer Operating (620)	Total	
Assets						
Current assets						
Cash and investments	\$ 473,383	\$ -	\$ 8,067,632	\$ 3,254,956	\$ 11,795,971	719,924
Accounts receivable	149,890	2,311,386	432,917	558,887	3,453,080	96,357
Interfund loan receivable	-	-	57,261	-	57,261	-
Due from other governments	-	10,757	40,811	19,252	70,820	-
Due from other funds	-	-	-	-	-	631,585
Inventories	-	-	-	-	-	146,581
Prepaid items	-	2,337	2,480	-	4,817	273,103
Total current assets	623,273	2,324,480	8,601,101	3,833,095	15,381,949	1,867,550
Noncurrent assets						
Interfund loan receivable	-	-	-	2,650,000	2,650,000	-
Capital assets						
Land and land improvements	-	-	2,760,015	154,785	2,914,800	424,665
Buildings and improvements	-	-	7,616,850	-	7,616,850	928,870
Equipment and furniture	-	-	-	-	-	70,127
Machinery and equipment	109,567	957,849	1,188,479	372,008	2,627,903	504,229
Other improvements	10,219,075	-	-	-	10,219,075	-
Water and sewer lines	-	-	60,057,399	38,085,987	98,143,386	-
Total capital assets	10,328,642	957,849	71,622,743	38,612,780	121,522,014	1,927,891
Accumulated depreciation	(3,556,279)	(412,749)	(20,309,764)	(10,039,840)	(34,318,632)	(1,012,377)
Net capital assets	6,772,363	545,100	51,312,979	28,572,940	87,203,382	915,514
Total noncurrent assets	6,772,363	545,100	51,312,979	31,222,940	89,853,382	915,514
Total assets	7,395,636	2,869,580	59,914,080	35,056,035	105,235,331	2,783,064
Deferred Outflows of Resources						
Deferred outflows of resources related to pensions	65,120	1,056,077	256,662	104,184	1,482,043	387,323
Deferred outflows of resources related to OPEB	2,909	17,245	10,595	4,683	35,432	17,778
Total deferred outflows of resources	68,029	1,073,322	267,257	108,867	1,517,475	405,101
Total assets and deferred outflows of resources	\$ 7,463,665	\$ 3,942,902	\$ 60,181,337	\$ 35,164,902	\$ 106,752,806	\$ 3,188,165
Liabilities						
Current liabilities						
Accounts payable	\$ 61,229	\$ 17,554	\$ 67,515	\$ 62,928	\$ 209,226	\$ 313,454
Salaries payable	5,333	92,011	29,654	6,595	133,593	40,598
Due to other funds	-	57,261	-	-	57,261	631,585
Due to other governments	428	4,260	64,028	88,565	157,281	59,599
Deposits payable	-	-	-	106,400	106,400	-
Compensated absences payable	4,997	66,420	52,538	18,207	142,162	65,995
Total current liabilities	71,987	237,506	213,735	282,695	805,923	1,111,231
Noncurrent liabilities						
Compensated absences payable	2,923	4,495	11,640	3,668	22,726	19,007
Net pension liability	81,408	551,432	320,858	130,242	1,083,940	484,199
Total OPEB liability	6,576	38,986	23,952	10,587	80,101	40,192
Total noncurrent liabilities	90,907	594,913	356,450	144,497	1,186,767	543,398
Total liabilities	162,894	832,419	570,185	427,192	1,992,690	1,654,629
Deferred Inflows of Resources						
Deferred inflows of resources related to pensions	75,381	1,328,066	297,103	120,599	1,821,149	448,350
Deferred inflows of resources related to OPEB	194	1,148	705	312	2,359	1,183
Total deferred inflows of resources	75,575	1,329,214	297,808	120,911	1,823,508	449,533
Net Position						
Net investment in capital assets	6,772,363	545,100	51,312,979	28,572,940	87,203,382	915,514
Unrestricted	452,833	1,236,169	8,000,365	6,043,859	15,733,226	168,489
Total net position	7,225,196	1,781,269	59,313,344	34,616,799	102,936,608	1,084,003
Total liabilities, deferred inflows of resources, and net position	\$ 7,463,665	\$ 3,942,902	\$ 60,181,337	\$ 35,164,902	\$ 106,752,806	\$ 3,188,165
Net position proprietary funds					102,936,608	
Some amounts reported for business-type activities in the Statement of Net Position are different because certain internal service fund assets and liabilities are included with business-type activities.					(202,292)	
Net position business-type activities					\$ 102,734,316	

See notes to basic financial statements.

City of Cottage Grove
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Proprietary Funds
For the Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds			
	Street Light Fund (630)	Cottage Grove EMS Fund (660)	Water Operating (610)	Sewer Operating (620)
Operating Revenue				
Charges for services - user fees	\$ 747,974	\$ 2,446,021	\$ 3,382,209	\$ 3,336,966
Water meter/street light material sales	294,300	-	222,210	-
Insurance refunds and reimbursements	-	-	-	-
Total operating revenues	<u>1,042,274</u>	<u>2,446,021</u>	<u>3,604,419</u>	<u>3,336,966</u>
Operating Expenses				
Personal services	179,255	1,523,488	721,502	315,894
Commodities	55,984	147,401	238,788	8,963
Commodities - items for resale	266,311	-	-	-
Contractual services	543,709	241,796	1,058,614	543,695
Disposal - contractual services - MCES	-	-	-	1,995,516
Claims	-	-	-	-
Depreciation	208,349	79,339	1,381,023	656,565
Total operating expenses	<u>1,253,608</u>	<u>1,992,024</u>	<u>3,399,927</u>	<u>3,520,633</u>
Operating loss	(211,334)	453,997	204,492	(183,667)
Nonoperating Revenues (Expenses)				
Investment earnings	(3,293)	(1,392)	(46,384)	(17,401)
Interest on interfund debt	-	-	138	27,413
Loss on disposal of property	-	(55,064)	-	-
Intergovernmental grants	-	112,983	34,711	-
Miscellaneous	73,237	80,085	44,743	16,028
Total nonoperating revenues (expenses)	<u>69,944</u>	<u>136,612</u>	<u>33,208</u>	<u>26,040</u>
Income (loss) before capital contributions and transfers	(141,390)	590,609	237,700	(157,627)
Capital contributions	460,202	-	10,828,078	2,539,951
Transfers out	<u>(48,650)</u>	<u>(95,000)</u>	<u>(245,601)</u>	<u>(243,412)</u>
Change in net position	270,162	495,609	10,820,177	2,138,912
Net Position				
Beginning of year	<u>6,955,034</u>	<u>1,285,660</u>	<u>48,493,167</u>	<u>32,477,887</u>
End of year	<u>\$ 7,225,196</u>	<u>\$ 1,781,269</u>	<u>\$ 59,313,344</u>	<u>\$ 34,616,799</u>

Change in net position reported above

Adjustment to reflect the consolidation of internal service fund activity related to enterprise funds

Change in net position of business-type activities

See notes to basic financial statements.

<u>Total</u>	<u>Governmental Activities - Internal Service Funds</u>
\$ 9,913,170	\$ 4,629,244
516,510	-
-	124,260
<u>10,429,680</u>	<u>4,753,504</u>
2,740,139	3,381,532
451,136	701,381
266,311	-
2,387,814	1,171,278
1,995,516	-
-	145,677
2,325,276	53,260
<u>10,166,192</u>	<u>5,453,128</u>
263,488	(699,624)
(68,470)	(9,249)
27,551	-
(55,064)	(16,479)
147,694	-
<u>214,093</u>	<u>8,704</u>
<u>265,804</u>	<u>(17,024)</u>
529,292	(716,648)
13,828,231	-
<u>(632,663)</u>	<u>-</u>
13,724,860	(716,648)
<u>89,211,748</u>	<u>1,800,651</u>
<u>\$ 102,936,608</u>	<u>\$ 1,084,003</u>
\$ 13,724,860	
<u>(96,026)</u>	
<u>13,628,834</u>	

**Statement of Cash Flows -
Proprietary Funds
For the Year Ended December 31, 2021**

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Fund
	Street Light Fund (630)	Cottage Grove EMS Fund (660)	Water Operating (610)	Sewer Operating (620)	Total	
Cash Flows - Operating Activities						
Receipts from customers and users	\$ 1,020,960	\$ 1,516,895	\$ 3,552,229	\$ 3,350,285	\$ 9,440,369	\$ 4,545,801
Receipts from insurance refunds and reimbursements	-	-	-	-	-	124,260
Payments to suppliers	(831,181)	(384,487)	(1,264,243)	(2,407,758)	(4,887,669)	(1,947,884)
Payments to employees	(176,500)	(1,621,494)	(762,002)	(293,324)	(2,853,320)	(3,318,930)
Miscellaneous revenue	73,237	80,085	44,743	16,028	214,093	8,703
Net cash flows - operating activities	86,516	(409,001)	1,570,727	665,231	1,913,473	(588,050)
Cash Flows - Noncapital Financing Activities						
Advances to/from Other Funds	-	57,261	-	182,500	239,761	1
Intergovernmental revenue	-	112,983	34,711	-	147,694	-
Transfer from Other Funds	-	-	-	-	-	-
Transfer to other funds	(48,650)	(95,000)	(245,601)	(243,412)	(632,663)	-
Net cash flows - noncapital financing activities	(48,650)	75,244	(210,890)	(60,912)	(245,208)	1
Cash Flows - Capital Related Financing Activities						
Principal Paid on Debt	-	-	-	-	-	-
Interest Paid on Debt	-	-	-	-	-	-
Long-Term Debt Proceeds	-	-	-	-	-	-
Proceeds from sale of capital assets	-	29,726	(1)	(1)	29,724	-
Acquisition of capital assets	-	(281,236)	-	(95,095)	(376,331)	-
Net cash flows - capital related financing activities	-	(251,510)	(1)	(95,096)	(346,607)	-
Cash Flows - Investing Activities						
Interest and dividends received	(3,292)	(1,392)	(46,384)	(17,401)	(68,469)	(9,249)
Interest on interfund loan	-	-	138	27,413	27,551	-
Payment received on interfund loan	-	-	(29,761)	-	(29,761)	-
Net cash flows - investing activities	(3,292)	(1,392)	(76,007)	10,012	(70,679)	(9,249)
Net change in cash and cash equivalents	34,574	(586,659)	1,283,829	519,235	1,250,979	(597,298)
Cash and Cash Equivalents						
January 1	438,809	586,659	6,783,803	2,735,721	10,544,992	1,317,222
December 31	<u>\$ 473,383</u>	<u>\$ -</u>	<u>\$ 8,067,632</u>	<u>\$ 3,254,956</u>	<u>\$ 11,795,971</u>	<u>\$ 719,924</u>
Reconciliation of Operating Loss to Net Cash Flows - Operating Activities						
Operating loss	\$ (211,334)	\$ 453,997	\$ 204,492	\$ (183,667)	\$ 263,488	\$ (699,624)
Adjustments to reconcile operating loss to income (loss) to net cash net cash flows - operating activities						
Depreciation expense	208,349	79,339	1,381,023	656,565	2,325,276	53,260
Miscellaneous revenue	73,237	80,085	44,743	16,028	214,093	7,590
Pension expense	1,662	(110,975)	(52,119)	21,341	(140,091)	40,821
Receivables	(21,314)	(929,126)	(52,190)	13,319	(989,311)	(82,330)
Prepaid items	-	(275)	(63)	166,293	165,955	149,010
Inventory	-	-	-	-	-	(25,438)
Accounts payable	34,395	6,201	(5,255)	45,965	81,306	(104,955)
Due to other governmental units	428	(1,216)	38,477	(71,842)	(34,153)	51,835
Salaries payable	806	(1,594)	8,179	(1,541)	5,850	8,167
Compensated absences payable	(64)	13,173	3,317	1,170	17,596	11,499
OPEB expense	351	1,390	123	1,600	3,464	2,115
Total adjustments	297,850	(862,998)	1,366,235	848,898	1,649,985	111,574
Net cash flows - operating activities	<u>\$ 86,516</u>	<u>\$ (409,001)</u>	<u>\$ 1,570,727</u>	<u>\$ 665,231</u>	<u>\$ 1,913,473</u>	<u>\$ (588,050)</u>
Noncash Investing, Capital, and Financing Activities						
Capital asset contributions from governmental activities	\$ 112,934	\$ -	\$ 6,856,432	\$ 499,818	\$ 7,469,184	\$ -
Capital asset contributions from developers	347,268	-	3,971,646	2,040,133	6,359,047	-
Loss on disposal of capital asset	-	(55,064)	-	-	(55,064)	-
Total Noncash Activities	<u>\$ 460,202</u>	<u>\$ (55,064)</u>	<u>\$ 10,828,078</u>	<u>\$ 2,539,951</u>	<u>\$ 13,773,167</u>	<u>\$ -</u>

See notes to basic financial statements.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Cottage Grove was incorporated in 1974 and operates under the State of Minnesota Statutory Plan A form of government. The governing body consist of a five-member City Council elected by voters of the City.

The financial statements of the City of Cottage Grove have been prepared in conformity with generally accepted accounting principles in the United States of America, as applied to governmental units by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies.

A. Financial Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City of Cottage Grove (the primary government) and its component unit. The component unit discussed below is included in the City's reporting entity because of the significance of its operational and financial relationship with the City.

Component Unit

The Economic Development Authority (EDA) is considered a component unit of the City because the Council appoints the members of the governing authority and because the EDA is in a relationship of financial benefits or burden to the City. It is governed by a board which is made up of two City council members and five other members. The EDA provides services to the City and to potential future business owners within the City. The financial position and results of operations of the EDA component unit is discretely presented in the primary government's basic financial statements. The EDA is reported in a separate column to emphasize that it is legally separate from the City. The component unit activity is reported on the modified accrual basis of accounting. Separate financial statements are not prepared for the 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 of the activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. 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 business-type activity, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or business-type activity. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, service or privileges provided by a given function or business-type activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or business-type activity. Taxes and other items not included in program revenues are reported instead as general revenues.

City of Cottage Grove
Notes to Basic Financial Statements

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 statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers all revenues, except reimbursement grants, to be available if they are collected within 60 days of the end of the current fiscal period. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting except for debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

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

Descriptions of Funds:

The government reports the following major governmental funds:

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

Closed Debt Fund – This fund accounts for the accumulation of residual resources from debt funds that have been closed as the associated debt has been satisfied.

Municipal Building Capital Project Fund – This fund accounts for the accumulation of resources and construction or remodeling costs of municipal buildings and facilities.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Descriptions of Funds: (Continued)

Major Governmental Funds: (Continued)

MSA Construction Capital Project Fund – This fund accounts for projects related to Municipal State Aids.

Future Projects Fund – This fund accounts for the preliminary expenditures of projects which do not have a source of funding or which have most of their funding from non-city sources.

Water Connection and Area Fund – This fund accounts for the projects that are partially paid for with connection charges.

Developer Petitioned Projects Fund– This fund accounts for costs of infrastructure projects petitioned by developers and special assessment revenue which repay the costs.

The government reports the following major proprietary funds:

Street Light Fund – This fund accounts for customer street light and service charges which are used to finance street light operating expenses.

Cottage Grove EMS Fund – This fund accounts for the operation of the Cottage Grove ambulance service that serves the cities of Cottage Grove, Newport, Saint Paul Park, and Grey Cloud Island.

Water Operating Fund – This fund accounts for customer water service charges which are used to finance water operating expenses.

Sewer Operating Fund – This fund accounts for customer sewer service charges which are used to finance sewer operating expenses.

Additionally, the government reports the following fund type:

Internal service funds account for the City's self-insurance, fleet maintenance, and information services provided to other departments of the government on a cost reimbursement basis.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transactions that would be treated as revenues, expenditures, or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the City of Cottage Grove. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from non-operating 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 revenue of the water, sewer, ambulance, and street light enterprise funds are charges to customers for sales and services. The ambulance fund operating revenues are net of write offs mandated by various government agencies (including Medicare and Medicaid). 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, and then unrestricted resources as needed.

D. Budgets

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. Budgeted amounts are reported as originally adopted, and as amended by the City Council. Individual amendments were not material in relation to the original appropriations which were adjusted. Budgeted expenditure appropriations can be carried forward to the next budget year subject to City Council approval.

E. Legal Compliance – Budgets

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Administrator submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. The City Council reviews the proposed budget and makes appropriate changes. Per statute, public meetings are held to receive taxpayer comments.
3. The budget is legally enacted through passage of a resolution on a departmental basis and can be expended by each department based upon detailed budget estimates for individual expenditure accounts.
4. The City Administrator is authorized to transfer appropriations within any department budget up to \$2,500. Additional interdepartmental or interfund appropriations and deletions are authorized by the City Council with expenditure reductions, fund (contingency) reserves or additional revenues. The City Council may authorize transfers of budgeted amounts between City funds.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, certain capital Project Funds, Enterprise Funds, and the Internal Service Fund. The General Fund and Special Revenue Funds are the only funds with legally adopted annual budgets.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Legal Compliance – Budgets (Continued)

6. Legal debt obligation indentures determine the appropriation level and debt service tax levies for the Debt Service Funds. Supplementary budgets are adopted for the Proprietary Funds to determine and calculate user charges. These are not reflected in the financial statements.
7. A capital improvement program is reviewed annually by the City Council for the Capital Project Funds. However, appropriations for major projects are not adopted until the actual bud award of the improvement. The appropriations are not reflected in the financial statements.
8. Expenditures may not legally exceed budgeted appropriations at the total fund level. The legal level of budgetary control is at the expenditure category level (i.e., personal services, commodities, contractual services, and capital outlay) within each activity. All amounts over budget have been approved by the City Council through the disbursement approval process.

The following is a listing of expenditure categories that exceed budget appropriations for nonmajor funds:

	<u>Final Budget</u>	<u>Actual</u>	<u>Over Budget</u>
Nonmajor Funds			
Storm Water Maintenance	\$ 578,950	\$ 788,374	\$ 209,424
Fines/Seizures	29,500	59,559	30,059
Ice Arena	863,140	951,523	88,383
Golf Course	2,017,740	2,357,544	339,804

F. Deposits and Investments

Cash and investments include balances from all funds and are pooled and invested to the extent available in authorized investments. Earnings from investments are allocated to the individual funds on the basis of the fund's equity in the cash and investment pool.

The City provides temporary advances to funds that have insufficient cash balances by means of an advance from another fund shown as interfund receivables in the advancing fund, and an interfund payable in the fund with the deficit, until adequate resources are received.

Investments are stated at fair value, based upon quoted market prices as of the balance sheet date. Certain investments for the City are reported at fair value as disclosed in Note 2. 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.

For purposes of the statement of cash flows for the proprietary funds, cash equivalents are considered to be all highly liquid investments with a maturity of three months or less when purchased. All of the cash and investments allocated to the proprietary funds have original maturities of 90 days or less. Therefore, the entire balances in such funds are considered cash equivalents.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Receivables and Payables

During operations, numerous transactions occur between individual funds for goods provided or services rendered. Short-term interfund loans are classified as "interfund receivables/payables." All short-term interfund receivables and payables at December 31, 2021, are planned to be eliminated in 2022. Long-term interfund loans are classified as "interfund loans receivable/payable." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Property taxes, special assessments, and ambulance receivables have been reported net of estimated uncollectible accounts (see Note 1 H, I and L). Because utility bills are considered liens on property, no estimated uncollectible amounts are established. Uncollectible amounts are not material for other receivables and have not been reported.

H. Property Tax Revenue Recognition

The City Council annually adopts a tax levy and certifies it to the County in December (levy/assessment date) of each year for collection in the following year. The County is responsible for billing and collecting all property taxes for itself, the City, the local school district, and other taxing authorities. Such taxes become a lien on January 1 and are recorded as receivables by the City at that date. Real property taxes are payable (by property owners) on May 15 and October 15 of each calendar year. Personal property taxes are payable by taxpayers on February 28 and June 30 of each year. These taxes are collected by the County and remitted to the City on or before July 7 and December 2 of the same year. Delinquent collections for November and December are received the following January. The City has no ability to enforce payment of property taxes by property owners; the County possesses this authority.

Government-wide Financial Statements

The City recognizes property tax revenue in the period for which the taxes were levied. Uncollectible property taxes are not material and have not been reported.

Governmental Fund Financial Statements

The City recognizes property tax revenue when it becomes both measurable and available to finance expenditures of the current period. In practice, current and delinquent taxes received by the City in July, December and January are recognized as revenue for the current year. Taxes collected by the County by December 31 (remitted to the City following January) and taxes and credits not received at year-end are classified as delinquent and due from County taxes receivable. The portion of delinquent taxes not collected by the City in January is fully offset by deferred inflows of resources because they are not available to finance current expenditures.

I. Special Assessment Revenue Recognition

Special Assessments are levied against benefited properties for the cost or a portion of the cost of special assessment improvement projects in accordance with State Statutes. These assessments are collectible by the City over a term of years usually consistent with the term of the related bond issue. Collection of annual installments (including interest) is handled by the County Auditor in the same manner as property taxes. Property owners are allowed to (and often do) prepay future installments without interest or prepayment penalties.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Special Assessment Revenue Recognition (Continued)

Once a special assessment roll is adopted, the amount attributed to each parcel is a lien upon that property until full payment is made or the amount is determined to be excessive by the City Council or court action. If special assessments are allowed to go delinquent, the property is subject to tax forfeit sale. Proceeds of sales from tax forfeited properties are allocated first to the County's cost of administering all tax forfeit properties. Pursuant to State Statutes, a property shall be subject to a tax forfeit sale after three years unless it is homesteaded, agricultural or seasonal recreational land in which event the property is subject to such sale after five years.

Government-Wide Financial Statements

The City recognizes special assessment revenue in the period that the assessment roll was adopted by the City Council. Uncollectible special assessments are not material and have not been reported.

Governmental Fund Financial Statements

Revenue from special assessments is recognized by the City when it becomes measurable and available to finance expenditures of the current fiscal period. In practice, current and delinquent special assessments received by the City are recognized as revenue for the current year. Special assessments that are collected by the County by December 31 (remitted to the City the following January) are also recognized as revenue for the current year. All remaining delinquent, deferred and special deferred assessments receivable in governmental funds are completely offset by deferred inflows of resources.

J. Inventories

Inventories are stated at cost, which approximates market, using the first-in, first-out (FIFO) method and consist of items for resale, expendable supplies, and vehicle repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased in both government-wide and fund financial statements.

K. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

L. Allowance for Uncollectible

The City directly bills for individuals for ambulance services. The City reserves an amount as uncollectible based on historical collection rates. The amounts of the estimated uncollectible ambulance billings to individuals as of December 31, 2021, were \$1,220,000.

M. Properties Held for Resale

Property is acquired by the City for redevelopment purposes and subsequent resale. Properties held for resale is reported as an asset at the lower of cost or estimated fair value. Fair value estimates have been based on estimated realizable sales proceeds net of selling expenses.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable government or business-type activities columns in the government-wide financial statements. Infrastructure assets have been capitalized retroactively to 1980. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life more than one year. 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 repair which do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. For the year ended December 31, 2021, no interest was capitalized in connection with construction in progress.

Capital assets not being depreciated include land, easements and construction in progress. Property, plant and equipment of the primary government, as well as the component units, is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	20-50
Equipment and furniture	3-10
Machinery and equipment	5-20
Other improvements	5-20
Streets	50
Storm sewers	50
Sidewalks	50
Trails	20
Street lights	50
Water and sewer lines	50

Capital assets of the water and sewer utility operations include the water distribution system and sewage collection system. These systems have been wholly (or substantially) financed by non-operating funds (special assessments, general taxes, federal and state grants, and other sources) and contributed to the sewer and water operating funds. City policy is to finance these assets by the sources indicated rather than by user charges. Accordingly, the water and sewer user rates are not established at levels sufficient to cover depreciation on these assets.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Deferred Outflows and Inflows of Resources

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 presents deferred inflows of resources on the Governmental Fund Balance Sheet as unavailable revenues. These amounts are deferred and recognized as an inflow of resources in the period that the amounts became available. The City presents deferred inflows of resources on the Statements of Net Position for amounts related to pensions and OPEB.

In addition to assets, the statements 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 future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The City presents deferred outflows of resources on the Statements of Net Position for amounts related to pensions and OPEB.

P. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused annual leave benefits. Under the City's personnel policies and collective bargaining agreements, city employees are granted annual leave benefits in varying amounts based on length of service. Annual Leave accruals vary from 18 to 26 days per year.

As benefits accrue to employees, the accumulated leave amounts are reported as an expense and liability in the proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In accordance with the provisions of GASB 16, *Accounting for Compensated Absences*, no liability is recorded for non-vesting accumulating rights to receive accumulated leave benefits. However, a liability is recognized for that portion of accumulating leave benefits that is vested as severance pay.

Q. 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 are deferred and amortized over the life of the bonds.

R. 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 additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA 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.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Fund Balance

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

Nonspendable – Amounts that cannot be spent because they are not in spendable form, such as prepaid items and inventory.

Restricted – Amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.

Committed – Amounts constrained for specific purposes that are internal imposed by formal action (resolution) of the City Council. Committed amounts cannot be used for any other purpose unless the Council modifies or rescinds the commitment by resolution.

Assigned – Amounts constrained for specific purposes that are internally imposed. The Council has adopted a fund balance policy which delegates the authority to assign fund balances to the City Administrator and/or Finance Director.

Unassigned – The residual classification for the General fund and also negative residual amounts in other funds.

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City formally adopted a fund balance policy for the General Fund. The policy establishes an unassigned fund balance range of no less than 55% of the subsequent year's budgeted expenditures to provide sufficient working capital and margin of safety to address local emergencies without borrowing.

T. 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. 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.

U. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Interfund loans are reported as an interfund loan receivable or payable which offsets the movement of cash between funds. All other interfund transactions are reported as transfers.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

V. Use of Estimates

The preparation of financial statements in accordance with U.S. generally accepted accounting principles (GAAP) requires management to make estimates that affect the amounts reported in the financial statements during the reporting period. Actual results could differ from such estimates.

W. Comparative Data

Summarized comparative data for the previous year has been presented only for certain sections of the accompanying financial statements in order to provide an understanding of the changes in the City's financial position and operations. Certain reclassifications have been made to prior year data to conform to the current year presentation. The reclassifications had no effect on the change in net position or total net position as previously reported.

NOTE 2 – DEPOSITS AND INVESTMENTS

A. Deposits

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheets as "Cash and Investments."

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the City will not be able to recover its deposits. Neither the City nor the Cottage Grove Economic Development Authority, a discretely presented component unit, has a deposit policy for custodial credit risk – deposits beyond the requirements of state statutes. As of December 31, 2021, all of the deposits were insured or collateralized by securities held by the City or its agent in the City's name.

In accordance with *Minnesota Statutes*, the City maintains deposits at financial institutions which are authorized by the City Council. *Minnesota Statutes* require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral includes: U.S. government treasury bills, notes, or bonds; issues of a U.S. government agency; general obligations of a state or local government rated "A" or better; revenue obligations of a state or local government rated "AA" or better; irrevocable standby letter of credit issued by a Federal Home Loan Bank; and time deposits insured by a federal agency. *Minnesota Statutes* require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or at an account at a trust department of a commercial bank or other financial institution not owned or controlled by the depository.

B. Investments

Minnesota Statutes and the City's investment policy authorize the City to invest in the following:

- a) Direct obligations or obligations guaranteed by the United States or its agencies, its instrumentalities or organizations created by an act of congress, excluding mortgage-backed securities defined as high risk.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

- b) General Obligations of the State of Minnesota or any of its municipalities as follow:
 - 1) General obligation of any state or local government with taxing powers which is rated "A" or better by a national bond rating service;
 - 2) Revenue obligation of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service; and
 - 3) General obligation of the Minnesota Housing Finance Agency rated "A" or better by a national bond rating agency.
- c) Bankers' acceptance of United States banks eligible for purchase by the Federal Reserve System.
- d) Commercial paper of the highest quality (A1, P1), and maturing in 270 days or less.
- e) Repurchase agreements from national or state banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York.
- f) Certificates of Deposit collateralized by FDIC or FSLIC insurance. Deposits exceeding \$250,000 insurance shall be covered by a surety bond or collateralized with U.S. Treasury or agency securities computed at fair value which shall be at least 10% more than the amount of each deposit in excess of the insured portions. All collateral shall be assigned to the City from the depository.
- g) Shares of mutual funds holdings pursuant to *Minnesota Statute* 118A.04. The City participates in the Minnesota Municipal Money Market Fund (4M Fund) whereby, the fair value of the position in the pool is the same as the value of the pool shares owned.

Interest Rate Risk – The interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's formal investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The policy also states that no more than 25% of total investments should extend beyond five years and in no circumstance should any extend beyond ten years.

Investment Type	Investment Maturities				Credit Risk	
	Fair Value	Less than One Year	1-5 Years	6-10 Years	Rating	Agency
U.S. Agencies						
Federal Home Loan Bank - FHLB	\$ 7,026,138	\$ 1,003,445	\$ 6,022,693	\$ -	AA+/Aaa	S&P/Moody's
Freddie Mac - FHLMC	2,476,365	500,125	1,976,240	-	AA+/Aaa	S&P/Moody's
Federal Farm Credit Bank	4,209,872	499,710	3,710,162	-	AA+/Aaa	S&P/Moody's
Federal National Mortgage Association - FNMA	4,439,946	450,261	3,989,685	-	AA+/Aaa	S&P/Moody's
US Treasury	2,495,430	-	2,495,430	-	AA+/Aaa	S&P/Moody's
Municipal Obligations	20,139,677	4,782,991	15,029,744	326,942	AA+/Aaa	S&P/Moody's
Pooled Money Markets	7,097,957	7,097,957	-	-	NR	N/A
Negotiable CD's	10,248,530	1,977,355	8,271,175	-	NR	N/A
Total Pooled Investments	58,133,915	\$ 16,311,844	\$ 41,495,129	\$ 326,942		
Deposits	9,448,143					
Petty Cash and Change	13,767					
Total Cash and Investments	\$ 67,595,825					

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Custodial Credit Risk – Investment – custodial credit risk is the risk that, in the event of failure of the depository financial institution, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The City has no custodial credit risk for its investments since all the City's investments held in safekeeping by U.S. Trust in the City's name are insured and registered.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. As indicated previously, *Minnesota Statute* requires Commercial paper to be of the highest quality (A1, P1) and municipal general obligations need an "A" rating or better.

Concentration of Credit Risk – The City's investment policy places no limit on the amount that may be invested in any one issuer. The following is a list of investments by issuer which individually comprise more than 5% of the City's total investments:

Type	Fair Value	Percent
Federal Home Loan Bank - FHLB	\$ 7,026,138	12%
Federal National Mortgage Association - FNMA	4,439,946	8%
Federal Farm Credit Bank	4,209,872	7%

The City has the following recurring fair value measurements as of December 31, 2021:

- \$2,495,430 of \$58,133,915 are valued using quoted market prices (Level 1 inputs).
- \$55,638,485 of \$58,133,915 are valued using a matrix pricing model (Level 2 inputs).

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 3 – CAPITAL ASSETS

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

	Beginning Balance (Reclassified)	Increases	Decreases	Ending Balance
Primary Government				
Governmental activities				
Capital assets not being depreciated				
Land	\$ 18,105,944	\$ -	\$ 45,000	\$ 18,060,944
Permanent easements	1,157,202	-	-	1,157,202
Construction in progress	12,756,257	12,646,443	18,898,253	6,504,447
Total capital assets not being depreciated	32,019,403	12,646,443	18,943,253	25,722,593
Capital assets being depreciated				
Buildings and improvements	63,489,125	-	15,803	63,473,322
Equipment and furniture	1,956,811	-	96,220	1,860,591
Machinery and equipment	14,377,747	1,092,902	706,817	14,763,832
Other improvements	9,360,030	3,028,748	153,371	12,235,407
Infrastructure				
Streets	143,491,322	12,340,920	-	155,832,242
Storm sewers	42,266,347	3,120,158	-	45,386,505
Sidewalks/trails	7,826,126	135,775	-	7,961,901
Total capital assets being depreciated	282,767,508	19,718,503	972,211	301,513,800
Less accumulated depreciation for				
Buildings and improvements	15,493,152	1,690,898	15,803	17,168,247
Equipment and furniture	1,470,512	125,046	79,741	1,515,817
Machinery and equipment	7,984,664	873,346	616,194	8,241,816
Other improvements	4,740,437	388,636	152,580	4,976,493
Infrastructure				
Streets	33,454,584	2,988,243	-	36,442,827
Storm sewers	10,510,013	875,027	-	11,385,040
Sidewalks/trails	1,709,126	171,228	-	1,880,354
Total accumulated depreciation	75,362,488	7,112,424	864,318	81,610,594
Total capital assets being depreciated, net	207,405,020	12,606,079	107,893	219,903,206
Governmental activities capital assets, net	<u>\$ 239,424,423</u>	<u>\$ 25,252,522</u>	<u>\$ 19,051,146</u>	<u>\$ 245,625,799</u>

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 3 – CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Primary Government				
Business-type activities				
Capital assets not being depreciated				
Land	\$ 479,785	\$ 2,395,212	\$ -	\$ 2,874,997
Capital assets being depreciated				
Land improvements	39,803	-	-	39,803
Buildings and improvements	7,616,850	-	-	7,616,850
Machinery and equipment	2,463,099	376,331	211,526	2,627,904
Other improvements	9,758,873	460,202	-	10,219,075
Water and sewer lines	87,170,569	10,972,817	-	98,143,386
Total capital assets being depreciated	<u>107,049,194</u>	<u>11,809,350</u>	<u>211,526</u>	<u>118,647,018</u>
Less accumulated depreciation for				
Land improvements	13,923	794	-	14,717
Buildings and improvements	3,149,848	290,845	-	3,440,693
Machinery and equipment	1,632,198	159,229	126,737	1,664,690
Other improvements	3,271,159	175,723	-	3,446,882
Water and sewer lines	24,052,966	1,698,685	-	25,751,651
Total accumulated depreciation	<u>32,120,094</u>	<u>2,325,276</u>	<u>126,737</u>	<u>34,318,633</u>
Total capital assets being depreciated, net	<u>74,929,100</u>	<u>9,484,074</u>	<u>84,789</u>	<u>84,328,385</u>
Business-type activities capital assets, net	<u>\$ 75,408,885</u>	<u>\$ 11,879,286</u>	<u>\$ 84,789</u>	<u>\$ 87,203,382</u>

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

Governmental activities	
General government	\$ 274,954
Public safety	1,451,364
Public works	4,343,828
Culture and recreation	<u>1,042,278</u>
Total depreciation expense - governmental activities	<u>\$ 7,112,424</u>
Business-type activities	
Street lights	\$ 208,349
Cottage Grove EMS	79,339
Water operating	1,381,023
Sewer operating	<u>656,565</u>
Total depreciation expense - business-type activities	<u>\$ 2,325,276</u>

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 4 – LONG-TERM DEBT

A. General Obligation Debt

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital improvements. The City issues special assessment bonds to finance various improvements and will be repaid primarily from special assessments levied on the properties benefiting from the improvements. The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities. As of December 31, 2021, the governmental long-term debt of the financial reporting entity consisted of the following:

	Interest Rate	Issue Date	Final Maturity	Original Issue	Principal Outstanding
Primary government:					
Governmental Activities					
General Obligation Tax Increment Bonds					
G.O. Tax Increment Bonds of 2004A	3.00-4.65%	7/1/2004	2/1/2024	\$ 1,405,000	\$ 820,000
General Obligation Capital Improvement Bonds					
G.O. CIP Bonds of 2017A	2.50-3.25%	5/11/2017	2/1/2038	9,155,000	8,090,000
G.O. CIP Bonds of 2019A	3.00-4.00%	2/14/2019	2/1/2040	4,090,000	3,945,000
Total General Obligation Capital Improvement Bonds				13,245,000	12,035,000
G.O. Refunding Bonds of 2016A	2.00-3.00%	1/28/2016	2/1/2027	4,660,000	2,210,000
Equipment Certificate 2019B	3.00%	2/14/2019	2/1/2029	2,845,000	2,340,000
Special Assessment Bonds with Government Commitment					
G.O. Improvement Bonds of 2013A	3.00-3.50%	9/26/2013	2/1/2029	7,345,000	4,365,000
G.O. Improvement Bonds of 2015A	2.50-3.00%	5/27/2015	2/1/2031	5,700,000	3,940,000
G.O. Improvement Bonds of 2016B	2.00-2.10%	11/16/2016	2/1/2033	4,275,000	3,300,000
G.O. Improvement Bonds of 2018A	3.00%	6/26/2018	2/1/2035	7,620,000	7,210,000
G.O. Improvement Bonds of 2021A	1.65%-2.00%	6/10/2021	2/1/2037	3,950,000	3,955,000
G.O. Improvement Refunding Bonds of 2021B	1.10%-2.00%	12/9/2021	2/1/2029	3,955,000	3,840,000
Total Special Assessment Bonds				32,845,000	26,610,000
Bond premium				-	1,169,230
Total Governmental Activities Bonds				55,000,000	45,184,230
Compensated absences payable					1,134,893
Total - governmental activities				\$ 55,000,000	46,319,123
Business Type Activities					
Compensated absences payable					164,888
Total - primary government					\$ 46,484,011
Component Unit - EDA					
Compensated absences payable					
Total indebtedness - component unit					\$ 10,219

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 4 – LONG-TERM DEBT (CONTINUED)

B. Minimum Debt Payments

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31,	Tax Increment Bonds		
	Governmental Activities		
	Principal	Interest	Total
2022	\$ 255,000	\$ 31,872	\$ 286,872
2023	275,000	19,810	294,810
2024	290,000	6,743	296,743
Total	<u>\$ 820,000</u>	<u>\$ 58,425</u>	<u>\$ 878,425</u>

Year Ending December 31,	Special Assessment Bonds		
	Governmental Activities		
	Principal	Interest	Total
2022	\$ 5,430,000	\$ 630,161	\$ 6,060,161
2023	1,840,000	475,668	2,315,668
2024	1,880,000	430,243	2,310,243
2025	1,915,000	383,893	2,298,893
2026	1,955,000	337,568	2,292,568
2027-2031	9,095,000	1,025,035	10,120,035
2032-2036	4,200,000	230,480	4,430,480
2037	295,000	2,434	297,434
Total	<u>\$ 26,610,000</u>	<u>\$ 3,515,482</u>	<u>\$ 30,125,482</u>

Year Ending December 31,	G.O. Refunding Bonds		
	Governmental Activities		
	Principal	Interest	Total
2022	\$ 350,000	\$ 49,650	\$ 399,650
2023	355,000	39,075	394,075
2024	365,000	28,275	393,275
2025	375,000	19,050	394,050
2026	380,000	11,500	391,500
2027	385,000	3,850	388,850
Total	<u>\$ 2,210,000</u>	<u>\$ 151,400</u>	<u>\$ 2,361,400</u>

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 4 – LONG-TERM DEBT (CONTINUED)

B. Minimum Debt Payments (Continued)

Year Ending December 31,	G.O. CIP Bonds		
	Governmental Activities		
	Principal	Interest	Total
2022	\$ 525,000	\$ 357,784	\$ 882,784
2023	545,000	340,209	885,209
2024	560,000	322,059	882,059
2025	580,000	303,309	883,309
2026	600,000	283,884	883,884
2027-2031	3,270,000	1,147,875	4,417,875
2032-2036	3,750,000	646,235	4,396,235
2037-2040	2,205,000	108,397	2,313,397
Total	<u>\$ 12,035,000</u>	<u>\$ 3,509,752</u>	<u>\$ 15,544,752</u>

Year Ending December 31,	Equipment Certificates		
	Governmental Activities		
	Principal	Interest	Total
2022	\$ 265,000	\$ 66,225	\$ 331,225
2023	270,000	58,200	328,200
2024	280,000	49,950	329,950
2025	285,000	41,475	326,475
2026	295,000	32,775	327,775
2027-2029	945,000	43,125	988,125
Total	<u>\$ 2,340,000</u>	<u>\$ 291,750</u>	<u>\$ 2,631,750</u>

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 4 – LONG-TERM DEBT (CONTINUED)

C. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Primary Government					
Governmental activities					
Bonds payable					
General obligation bonds	\$ 16,180,000	\$ -	\$ 1,115,000	\$ 15,065,000	\$ 1,130,000
Special assessment bonds	21,230,000	7,795,000	2,415,000	26,610,000	5,430,000
Equipment certificate	2,595,000	-	255,000	2,340,000	265,000
Bond premiums	1,036,364	235,749	102,883	1,169,230	-
Total bonds payable	41,041,364	8,030,749	3,887,883	45,184,230	6,825,000
Compensated absences payable	1,073,065	974,812	912,984	1,134,893	894,670
Total governmental activities	42,114,429	9,005,561	4,800,867	46,319,123	7,719,670
Business-type activities					
Compensated absences payable	147,292	175,204	157,608	164,888	142,162
Total primary government	<u>\$ 42,261,721</u>	<u>\$ 9,180,765</u>	<u>\$ 4,958,475</u>	<u>\$ 46,484,011</u>	<u>\$ 7,861,832</u>
Component Unit					
Economic Development Authority					
Compensated absences payable	<u>\$ 10,145</u>	<u>\$ 7,765</u>	<u>\$ 7,691</u>	<u>10,219</u>	<u>\$ 10,219</u>

For the governmental activities, compensated absences are generally liquidated by the General Fund.

All long-term bonded indebtedness outstanding at December 31, 2021, is backed by the full faith and credit of the City, including special assessment and revenue bond issues. Delinquent assessments receivable at December 31, 2021, totaled \$22,510.

NOTE 5 – PENSION PLANS

The City participates in various pension plans. Total pension expense for the year ended December 31, 2021, was \$200,060. The components of pension expense are noted in the following plan summaries.

The General Fund, Water Operating, Sewer Operating, Street Light, Cottage Grove EMS and Internal Service Funds typically liquidate the liability related to pensions.

Public Employees' Retirement Association

A. Plan Description

General Employees Retirement Plan

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (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.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

A. Plan Description (Continued)

General Employees Retirement Plan (Continued)

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

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.

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 5 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 10 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. Beginning in 2019, the postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided (Continued)

Police and Fire Plan Benefits

Benefits for the Police and Fire Plan 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 10 years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after 10 years up to 100% after 20 years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

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 Plan Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2021 and the City was required to contribute 7.5% for Coordinated Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2021, were \$595,200. The City's contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.8% of their annual covered salary in fiscal year 2021 and the City was required to contribute 17.7% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2021, were \$1,050,974. The City's contributions were equal to the required contributions as set by state statute.

General Employees Fund Pension Costs

At December 31, 2021, the City reported a liability of \$4,530,946 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. 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 \$138,442.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs

General Employees Fund Pension Costs (Continued)

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2020, through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.1061% at the end of the measurement period and 0.0967% for the beginning of the period.

City's proportionate share of the net pension liability	\$ 4,530,946
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>138,442</u>
Total	<u><u>\$ 4,669,388</u></u>

For the year ended December 31, 2021, the City recognized pension expense of \$340,078 for its proportionate share of General Employees Plan's pension expense. Included in the amount, the City recognized \$17,504 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.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

At December 31, 2021, 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	\$ 24,295	\$ 137,238
Changes in actuarial assumptions	-	90,115
Net collective difference between projected and actual investment earnings	2,766,501	3,952,822
Changes in proportion	536,019	15,256
Contributions paid to PERA subsequent to the measurement date	<u>297,600</u>	<u>-</u>
Total	<u>\$ 3,624,415</u>	<u>\$ 4,195,431</u>

The \$297,600 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, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	\$ (8,826)
2023	118,442
2024	91,985
2025	<u>(1,070,277)</u>
Total	<u>\$ (868,676)</u>

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs

At December 31, 2021, the City reported a liability of \$3,828,202 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share 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, 2020, through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2021, the City's proportionate share was 0.5018% at the end of the measurement period and 0.4772% for the beginning of the period.

The State of Minnesota also contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2021. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state aid was paid on October 1, 2020. Thereafter, by October 1 of each year, the State will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. Strong asset returns for the fiscal year ended 2021 will accelerate the phasing out of these state contributions, although it is not anticipated that they will be phased out during the fiscal year ended 2022.

As a result, the State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (pension allocation schedules), for the \$4.5 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2020, the City recognized pension expense of (\$140,018) for its proportionate share of the Police and Fire Plan's pension expense. Included in this amount, the City recognized \$47,196 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City also recognized \$174,149 for the year ended December 31, 2021, 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.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual economic experience	\$ 729,648	\$ -
Changes in actuarial assumptions	5,692,830	1,870,286
Net collective difference between projected and actual investment earnings	-	7,425,262
Change in proportion	472,277	46,820
Contributions paid to PERA subsequent to the measurement date	<u>525,487</u>	<u>-</u>
Total	<u><u>\$ 7,420,242</u></u>	<u><u>\$ 9,342,368</u></u>

The \$525,487 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, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions from the following sources:

Year Ending December 31,	Pension Expense Amount
	<u> </u>
2022	\$ (2,272,655)
2023	(363,825)
2024	(409,763)
2025	(701,662)
2026	<u>1,300,292</u>
Total	<u><u>\$ (2,447,613)</u></u>

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Long-Term Expected Return on Investment

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 table on the following page.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5 %	5.10 %
Internatinoal equity	16.5	5.30
Fixed incom	25.0	0.75
Private Markets	25.0	5.90
Total	100 %	

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan and 2.25% for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees. The Police and Fire Plan benefit increase is fixed at 1% per year and that increase was used in the valuation.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 29 years of service and 6.0% per year thereafter. In the Police and Fire Plan, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 –PENSION PLANS (CONTINUED)

F. Actuarial Methods and Assumptions (Continued)

Public Employees' Retirement Association (Continued)

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

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

The following changes in actuarial assumptions and plan provisions occurred in 2021:

General Employees Fund

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- There have been no changes since the previous valuation.

Police and Fire Fund

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The inflation assumption was changed from 2.5% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.0%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020, experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020, experience study. The changes resulted in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes resulted in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates resulted in more projected disabilities.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

G. Discount Rate

The discount rate used to measure the total pension liability in 2021 was 6.5%. 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 these assumptions, the fiduciary net positions of the General Employees Fund and the Police and Fire Fund were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following 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:

	Discount Rate (5.5%)	Discount Rate (6.5%)	Discount Rate (7.5%)
City's proportionate share of the General Employees Fund net pension liability	\$ 9,240,816	\$ 4,530,946	\$ 666,209
	1% Decrease in Discount Rate (5.5%)	Current Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
City's proportionate share of the Police and Fire Fund net pension liability	\$ 12,448,779	\$ 3,828,202	\$ (3,077,319)

I. Pension Plan Fiduciary Net Position

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

J. Public Employees Defined Contribution Plan (Defined Contribution Plan)

Council members of the City of Cottage Grove are covered by the Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The Defined Contribution Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

J. Public Employees Defined Contribution Plan (Defined Contribution Plan) (Continued)

The defined contribution plan consists of individual accounts paying a lump-sum benefit. Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses; therefore, there is no future liability to the City. *Minnesota Statutes*, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5% of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2% of employer contributions and twenty-five hundredths of 1% (.25%) of the assets in each member's account annually.

Pension expense for the year is equal to the contributions made. Total contributions made by the City during fiscal year 2021 were:

Contribution Amount		Percentage of Covered Payroll		Required Rate
Employee	Employer	Employee	Employer	
\$ 1,292	\$ 1,292	5%	5%	5%

Defined Benefit Pension Plan – Volunteer Fire Relief Association

A. Plan Description

The City of Cottage Grove participates in the Statewide Volunteer Firefighter Retirement Plan (Volunteer Firefighter Plan accounted for in the Volunteer Firefighter Fund), an agent multiple-employer lump-sum defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). The Volunteer Firefighter Plan covers volunteer firefighters of municipal fire departments that have elected to join the plan. As of December 31, 2020, the plan covered 32 active firefighters and 25 vested terminated firefighters whose pension benefits are deferred. The plan is established and administered in accordance with *Minnesota Statutes*, Chapter 353G.

B. Benefits Provided

The Volunteer Firefighter Plan provides retirement, death, and supplemental benefits to covered firefighters and survivors. Benefits are paid based on the number of years of service multiplied by a benefit level approved by the City of Cottage Grove. Members are eligible for a lump-sum retirement benefit at 50 years of age with five years of service. Plan provisions include a pro-rated vesting schedule that increases from 5 years at 40% through 20 years at 100%.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

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

C. Contributions

The Volunteer Firefighter Plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in *Minnesota Statutes*. The State of Minnesota contributed \$234,524 in fire state aid to the fund for the year ended December 31, 2021. Required employer contributions are calculated annually based on statutory provisions. The City of Cottage Grove's statutorily-required contributions to the Volunteer Firefighter Fund for the year ended December 31, 2021, were \$0.

D. Pension Costs

At December 31, 2021, the City of Cottage Grove reported a net pension asset of \$1,741,271 for the Volunteer Firefighter Fund. The net pension asset was measured as of December 31, 2021. The total pension liability used to calculate the net pension asset in accordance with GASB 68 was determined by PERA applying an actuarial formula to specific census data certified by the fire department as of December 31, 2021. The following table presents the changes in net pension liability during the year.

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at January 1, 2021	\$ 1,719,406	\$ 3,709,245	\$ (1,989,839)
Changes for the year			
Service cost	118,397	-	118,397
Interest cost	103,853	-	103,853
Actuarial expenses (gains)/losses	30,166	-	30,166
State contributions	-	234,524	(234,524)
Projected investment return	-	-	-
Change in benefit levels	580,945	-	580,945
Asset (gain)/loss	-	352,396	(352,396)
Benefit payments	(213,833)	(213,833)	-
Administrative expense	-	(2,127)	2,127
Net changes	619,528	370,960	248,568
Balances at December 31, 2021	\$ 2,338,934	\$ 4,080,205	\$ (1,741,271)

Benefits were increased to \$8,700 per year of service during the reporting period.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

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

D. Pension Costs (Continued)

For the year ended December 31, 2021 the City of Cottage Grove recognized pension expense of a \$344,668.

At December 31, 2021, the City of Cottage Grove 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
Actuarial experience gain/loss	\$ 24,633	\$ 117,380
Difference between projected and actual investment earnings	-	339,585
Total	<u>\$ 24,633</u>	<u>\$ 456,965</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2021	\$ (126,726)
2022	(181,567)
2023	(104,104)
2024	<u>(19,935)</u>
Total	<u>\$ (432,332)</u>

E. Actuarial Assumptions

The total pension liability at December 31, 2021, was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

- Retirement eligibility at the later of age 50 or 20 years of service
- Investment rate of return of 6.0%
- Inflation rate of 3.0%

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

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

F. Discount Rate

The discount rate used to measure the total pension liability was 6.0%. The projection of cash flows used to determine the discount rate assumed that contributions to the Volunteer Firefighter Fund will be made as specified in statute. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Pension Liability Sensitivity

The following presents the net pension liability for the Volunteer Firefighter Fund, calculated using the assumed discount rate, as well as what the City of Cottage Grove's net pension asset would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (5.00%)	Current Discount Rate (6.00%)	1% Increase in Discount Rate (7.00%)
City's net pension liability (asset)	\$ (1,640,734)	\$ (1,741,271)	\$ (1,837,397)

H. Plan Investments Investment Policy

The Minnesota State Board of Investment (SBI) is established by Article XI of the Minnesota Constitution to invest all state funds. Its membership as specified in the Constitution is comprised of the governor (who is designated as chair of the board), state auditor, secretary of state and state attorney general.

All investments undertaken by the SBI are governed by the prudent person rule and other standards codified in *Minnesota Statutes*, Chapter 11A and Chapter 353G.

Within the requirements defined by state law, the SBI, with assistance of the SBI staff and the Investment Advisory Council, establishes investment policy for all funds under its control. These investments policies are tailored to the specific needs of each fund and specify investment objectives, risk tolerance, asset allocation, investment management structure and specific performance standards. Studies guide the on-going management of the funds and are updated periodically.

I. Asset Allocation

To match the long-term nature of the pension obligations, the SBI maintains a strategic asset allocation for the Volunteer Firefighter Plan that includes allocations to domestic equity, international equity, bonds and cash equivalents. The long-term target asset allocation and long-term expected real rate of return on the following page:

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 5 – PENSION PLANS (CONTINUED)

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

I. Asset Allocation (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Return of Return</u>
Domestic equity	35 %	5.10 %
International equity	15	5.90
Bonds	45	0.75
Cash	5	0.00
Total	100 %	

The 6% long-term expected rate of return on pension plan investments was determined using a building block method. Best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using both long-term historical returns and long-term capital market expectations from several investment management and consulting organizations. The asset class estimates, and the target allocations were then combined to produce a geometric, long-term expected real rate of return for the portfolio. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

J. Description of significant investment policy changes during the year

The SBI made no significant changes to their investment policy during fiscal year 2021 for the Volunteer Firefighter Fund.

K. Pension Plan Fiduciary Net Position

Detailed information about the Volunteer Firefighter Fund's fiduciary net position as of December 31, 2021, is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained at www.mnpera.org.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 6 – INTERFUND LOANS AND TRANSFERS

The City uses interfund loans when possible, to finance construction activities to avoid costs associated with issuing bonds. These loans are for this purpose. The interfund loan receivable and payable balances at December 31, 2021, were:

Fund	Total
Municipal Building Capital Projects Fund owed to Sewer Fund	\$ 2,650,000
Nonmajor Governmental Funds owed to Nonmajor Governmental Funds	601,063
Total	<u>\$ 3,251,063</u>

Interfund receivable and payable balances are used for temporary cash deficits. Interfund receivable and payable balances at December 31, 2021, are as follows:

Fund	Total
EMS Fund owed to Water Operating	\$ 57,261
MSA Construction Fund owed to Closed Debt Service	1,082,326
Nonmajor Governmental Funds owed to Closed Debt Service	152,204
Nonmajor Governmental Funds owed to General Fund	334,067
Nonmajor Governmental Funds owed to Nonmajor Governmental Fund	698,524
Internal Service Funds owed to Internal Service Funds	631,585
Total	<u>\$ 2,955,967</u>

Interfund transfers during the year ended December 31, 2021, were as follows:

	Transfers In				
	General Fund (100)	Municipal Building Fund (525)	Closed Debt Fund (300)	Nonmajor Governmental Funds	Total
Transfers Out					
General Fund (100)	\$ -	\$ 46,449	\$ 108,381	\$ 678,381	\$ 833,211
Closed Debt Fund (300)	-	-	-	668,813	668,813
MSA Construction (520)	-	-	-	168,982	168,982
Nonmajor Governmental Funds	95,240	-	-	498,935	594,175
Street Light (630)	48,650	-	-	-	48,650
Cottage Grove EMS (660)	95,000	-	-	-	95,000
Water Operating (610)	186,000	-	-	59,601	245,601
Sewer Operating (620)	192,000	-	-	51,412	243,412
Total	<u>\$ 616,890</u>	<u>\$ 46,449</u>	<u>\$ 108,381</u>	<u>\$ 2,126,124</u>	<u>\$ 2,897,844</u>

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 6 – INTERFUND LOANS AND TRANSFERS (CONTINUED)

Interfund transfers allow the City to allocate financial resources to the funds that receive benefit from services provided by another fund. All transfers in 2021 were considered to be routine in nature as they were related to services provided to another fund, fund balance policy transfers and funding construction projects.

NOTE 7 – TAX INCREMENT FINANCING

The City has entered into one Tax Increment Financing agreement which meets the criteria for disclosure under GASB Statement No. 77 – Tax Abatement Disclosures. The City's authority to enter into this agreement comes from *Minnesota Statute 469*. The City entered into this agreement for economic development.

Under the agreement, the City and developer agree on an amount of development costs to be reimbursed to the developer by the City through tax revenues from the additional taxable value of the property generated by the development (tax increment). A "pay as you go" note is established for this amount, on which the City makes payments for a fixed period with available tax increment revenue after deducting certain administrative costs.

During the year ended December 31, 2021, the City generated \$1,427,233 in tax increment revenue and made \$439,147 in payments to developers.

- TIF District #1-12 was established in 2001 for redevelopment of certain blighted properties into retail, commercial, and senior housing developments. An agreement with PHS/Cottage Grove Inc. called for up to \$2.8 million to be reimbursed through tax increment over a ten-year period. During the year ended December 31, 2021, the district generated \$286,029 of tax increment and \$192,104 in payments on the pay as you go note were made. The balance due on the note at year end was \$729,574.

NOTE 8 – DEFICIT FUND BALANCES

The City has deficit fund balances at December 31, 2021, as follows:

Fund	Amount	The deficit fund balances will be resolved through
Major Governmental Funds		
Municipal Building Fund (525)	\$ 2,583,371	Future tax levies
MSA Construction (520)	1,615,875	Future MSA revenues
Nonmajor Governmental Funds		
Ice Arena (250)	577,292	Future excess revenues and transfers from other City resources
HERO Center Operations (290)	28,629	Future excess revenues
2019B Equipment Certificates (305)	4,341	Future tax levies
3M Settlement - MPCA	11,185	Future Settlement Proceeds

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 9 – CONTINGENCIES

A. Risk Management

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors, and omissions and natural disasters for which the City carries commercial insurance policies. The City retains risk for the deductible portions of the insurance policies. The amount of these deductibles is considered immaterial to the financial statements.

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

Workers compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The City pays an annual premium to LMCIT. The City is subject to supplemental assessments as deemed necessary by the LMCIT. The LMCIT reinsures through Worker's Compensation Reinsurance Association (WCRA) as required by law. For workers compensation, the City is subject to a \$25,000 medical expense deductible. The City's premiums are determined after loss experience is known. The amount of premium adjustment, if any, is considered immaterial and not recorded until received or paid.

Property and casualty insurance coverage is provided through a pooled self-insurance program through LMCIT. The City pays an annual premium to the LMCIT. The City is subject to supplemental assessments as deemed necessary by the LMCIT.

The City established the Self Insurance Fund in 1986 to account for and finance its uninsured risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Under this program, the Self Insurance Fund provides coverage for losses up to \$50,000 for each claim (annual aggregate is \$100,000). The City purchases commercial insurance for claims more than coverage provided by the Fund and for any risk of loss not covered. Settled claims have not exceeded the commercial coverage in any of the past three fiscal years.

This fund is presented as an internal service fund type. All funds of the City participate in the program and make payments to the Self Insurance Fund based on historical cost information. The claims liability of \$222,469 reported in the Fund at December 31, 2021, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the fund's claims liability amounts were as follows:

<u>Year</u>	<u>Beginning of Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>End of Year Liability</u>
2021	\$ 325,646	\$ 145,677	\$ (248,854)	\$ 222,469
2020	201,608	346,696	(222,658)	325,646
2019	170,124	200,669	(169,185)	201,608

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 9 – CONTINGENCIES

B. Litigation

The City attorney has indicated that existing and pending lawsuits, claims and other actions in which the City is a defendant are either covered by insurance; of an immaterial amount; or, in the judgment of the City attorney, remotely recoverable by plaintiffs.

C. Federal and State Funds

The City receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2021.

D. Tax Increments

The City's tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund.

NOTE 10 – FUND BALANCES

At December 31, 2021, the City had various fund balances through legal restriction and City Council authorization. Fund balance appropriations at December 31, 2021, are shown on the various balance sheets as segregations of the fund balance. The fund balance classifications for governmental funds are as follows:

	Major Funds							Nonmajor	
	General	Municipal	MSA	Closed	Future	Water Connection	Developer	Governmental	Total
	Fund (100)	Building	Construction	Debt	Projects	and Area	Petitioned	Funds	
		Fund (525)	(520)	Fund (300)	(510, 810)	Fund (575)	Projects		
Fund Balances									
Nonspendable									
Prepaid items	\$ 43,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,743	\$ 50,971
Inventory	-	-	-	-	-	-	-	84,153	84,153
Restricted									
Debt retirement	-	-	-	-	-	-	-	8,112,273	8,112,273
Forfeiture and seizure	-	-	-	-	-	-	-	72,712	72,712
Tax increment purposes	-	-	-	-	-	-	-	1,464,791	1,464,791
Committed									
Golf course operations	-	-	-	-	-	-	-	110,039	110,039
Recycling program	-	-	-	-	-	-	-	73,224	73,224
Storm water activities	-	-	-	-	-	-	-	2,347,752	2,347,752
Assigned									
Compensated absences	1,049,891	-	-	-	-	-	-	-	1,049,891
Future budgets	621,404	-	-	-	-	-	-	-	621,404
School bus safety	5,600	-	-	-	-	-	-	-	5,600
Debt retirement	-	-	-	2,216,533	-	-	-	-	2,216,533
Future pavement management	-	-	-	-	570,050	-	-	-	570,050
Tree mitigation	-	-	-	-	703,939	-	-	-	703,939
Future roads and trails	-	-	-	-	41,992	-	-	-	41,992
Equipment replacement	-	-	-	-	-	-	-	1,343,542	1,343,542
Street sealcoating	-	-	-	-	-	-	-	996,394	996,394
Economic development	-	-	-	-	-	-	-	4,684,912	4,684,912
Capital improvements	-	-	-	-	-	3,656,384	1,217,013	10,492,606	15,366,003
Unassigned	11,384,256	(2,583,371)	(1,615,875)	-	-	-	-	(676,060)	6,508,950
Total fund balances	\$13,104,379	\$ (2,583,371)	\$ (1,615,875)	\$ 2,216,533	\$ 1,315,981	\$ 3,656,384	\$ 1,217,013	\$29,114,081	\$46,425,125

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The City provides health benefits for retirees as required by *Minnesota Statute* §471.61 subdivision 2b through a single-employer defined benefit OPEB plan. Pursuant to the provisions of the plan, retirees are required to pay the total premium cost. No assets are accumulated in a trust.

B. Benefits Provided

Active employees, who retire from the City when over age 50 and with 20 years of service, may continue coverage with respect to both themselves and their eligible dependent(s) under the City's health benefits program until age 65.

C. Contributions

Retirees contribute to the health care plan at the same rate as City employees. This results in the retirees receiving an implicit rate subsidy. Contribution requirements are established by the City, based on the contract terms with Medica. The required contributions are based on projected pay-as-you-go financing requirements. For the year 2021, the City contributed \$60,592 to the plan.

D. Members

As of January 1, 2019, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	9
Active employees	<u>146</u>
Total	<u><u>155</u></u>

E. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	2.06%
Inflation	2.25%
Healthcare cost trend increases	7.00% initially decreasing to an ultimate rate of 4.14% by 2040
Mortality assumption	Pub-2010 Mortality Table adjusted for moratlity improvements using projecxtion scale MP-2020 by employee class

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

E. Actuarial Assumptions (Continued)

The actuarial assumptions used in the January 1, 2021, valuation was based on the results of an actuarial experience study dated June 30, 2019, for PERA's General Employees Retirement Plan and dated July 14, 2020, for PERA's PEPFF Plan.

The discount rate used to measure the total OPEB liability was 2.06% based on the Bond Buyer 20-Bond Obligation Index.

F. Total OPEB Liability

The City's total OPEB liability of \$613,642 was measured as of December 31, 2021, and was determined by an actuarial valuation as of January 1, 2021.

Changes in the total OPEB liability are as follows:

	OPEB Liability
Balance at January 1, 2021	<u>\$ 374,505</u>
Changes for the year	
Service cost	25,083
Interest	13,939
Change in assumption	33,310
Difference between expected and actual experience	227,397
Benefit payments	<u>(60,592)</u>
Net changes	<u>239,137</u>
Balance at December 31, 2021	<u><u>\$ 613,642</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.12% in 2019 to 2.06% in 2021 to reflect recent rate changes in the Bond Buyer 20-Bond General Obligation Index.

The general inflation rate was changed to the 2.25% used in the July 1, 2021 GERP and PEP&FP actuarial valuations.

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

F. Total OPEB Liability (Continued)

The General Fund and Water Operating, Sewer Operating, Street Light, Cottage Grove EMS and Internal Service Funds typically liquidate the liability related to OPEB.

G. OPEB Liability Sensitivity

The following presents the City's total OPEB liability calculated using the discount rate of 2.06% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

Total OPEB Liability		
1% decrease (1.06%)	Current (2.06%)	1% increase (3.06%)
\$ 659,306	\$ 613,642	\$ 571,667

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		
1% decrease	Current	1% increase
\$ 562,430	\$ 613,642	\$ 673,228

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

For the year ended December 31, 2021, the City recognized OPEB expense of \$70,014. At December 31, 2021, the City 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
Differences between expected and actual economic experience	\$ 200,187	\$ 12,698
Changes of assumptions and other inputs	68,644	7,972
Total	<u>\$ 268,831</u>	<u>\$ 20,670</u>

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 11 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

**H. OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources
Related to OPEB (Continued)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	Total
2022	\$ 30,992
2023	30,992
2024	30,992
2025	30,992
2026	31,370
Thereafter	92,823
Total	\$ 248,161

NOTE 12 – OPERATING LEASES

The City leases land for the golf course under an operating lease. The monthly lease payments equal \$1 per month for the remaining term of the lease agreement. The lease was amended in 2021 to add a first extension option to 2025. In 2021, \$60 was paid under this lease arrangement for the entire five-year extension.

The City entered into two operating leases during 2007 for the leasing of ice time for the Ice Arena with Independent School District No. 833 and the Cottage Grove Athletic Association. The lease payments began in 2008 when the new ice arena expansion project opened. The future minimum annual lease payments that the City will receive are as follows:

Year Ended December 31	Independent School District No. 833	Cottage Grove Athletic Association
2022	\$ 104,250	\$ 400,000
2023	104,250	400,000
2024	104,250	400,000
2025	104,250	400,000
2026	104,250	400,000
2027-2029	312,750	1,200,000
Total	\$ 834,000	\$ 3,200,000

City of Cottage Grove
Notes to Basic Financial Statements

NOTE 13 – COMMITTED CONTRACTS

At December 31, 2021, the City had commitments of \$1,988,051 for uncompleted construction contracts.

NOTE 14 – CONDUIT DEBT OBLIGATIONS

The City has issued Industrial Revenue Bonds to provide financial assistance to private sector entities for the acquisition and construction of industrial and commercial facilities which are deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond issue. The City is not obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2021, a series of Industrial Revenue Bonds were outstanding.

Bond	Issue Date	Original Issue Amount	12/31/2021 Balance	Maturity Date
Commercial Development Revenue Note - ESR, Inc.	11/22/05	\$ 76,500	\$ 14,993	11/22/25
Commercial Development Revenue Note - ESR, Inc.	05/19/05	853,000	183,051	12/19/25
Variable Rate Revenue Bonds - Allina Health System	11/01/09	6,100,000	6,100,000	11/15/22
Multifamily Housing Note - Legends of Cottage Grove	10/07/16	18,422,000	18,635,195	05/01/34
Multifamily Housing Note - Legends of Cottage Grove	10/07/16	6,328,000	5,294,252	05/01/34
Total		<u>\$ 31,779,500</u>	<u>\$ 30,227,491</u>	

NOTE 15 – NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED

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, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

City of Cottage Grove
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - General Fund
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			2020	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Actual
	Original	Final			
Revenues					
General property taxes	\$ 14,697,785	\$ 14,697,785	\$ 14,691,272	\$ (6,513)	\$ 14,236,904
Special assessments	3,000	3,000	4,219	1,219	4,412
Licenses and permits					
General government	74,200	9,525	7,733	(1,792)	57,827
Community development	1,558,100	2,754,100	3,141,461	387,361	2,379,978
Engineering	36,000	36,000	20,798	(15,202)	23,368
Public safety	22,000	22,000	11,748	(10,252)	19,760
Total licenses and permits	1,690,300	2,821,625	3,181,740	360,115	2,480,933
Intergovernmental revenues					
Federal grants and aids	97,000	97,000	110,833	13,833	123,627
State grants and aids					
Local government aid	-	-	-	-	87,494
Market value homestead credit	-	-	9,085	9,085	4,943
MSA maintenance - public works	44,000	44,000	48,285	4,285	42,390
PERA Aid	-	-	-	-	-
Fire relief aid - public safety	-	233,500	233,524	24	220,637
Police relief aid - public safety	385,000	379,200	379,193	(7)	385,130
Other - public safety	24,000	24,000	71,154	47,154	57,527
Other - planning	-	-	3,500	3,500	16,000
Local					
SRO program - public safety	180,000	166,000	166,663	663	122,196
Other - public safety	12,500	35,000	41,435	6,435	28,673
Other - public works	2,500	2,500	2,096	(404)	19,603
Other - culture and recreation	-	-	-	-	-
Total intergovernmental	745,000	981,200	1,065,768	84,568	1,108,220
Charges for services					
Investment charge - general government	15,000	15,000	-	(15,000)	22,253
Other - general government	100	100	100	-	471
Other - community development	65,000	240,800	297,391	56,591	210,736
Other - engineering	350,000	790,000	829,743	39,743	927,043
Other - public safety	49,200	388,380	418,438	30,058	32,685
Other - public works	34,200	34,200	20,998	(13,202)	12,430
Other - culture and recreation	207,400	178,600	191,400	12,800	38,169
Total charges for services	720,900	1,647,080	1,758,070	110,990	1,243,787
Fines and forfeitures - public safety	150,000	150,000	148,726	(1,274)	119,092
Investment earnings	100,000	-	(63,605)	(63,605)	148,175
Donations					
General government	-	-	9,028	9,028	10,872
Public safety	-	-	8,900	8,900	16,323
Public works	-	-	-	-	2,000
Culture and recreation	2,000	2,000	43,626	41,626	1,550
Total donations	2,000	2,000	61,554	59,554	30,745
Miscellaneous					
General government	41,200	-	55,992	55,992	111,166
Public safety	20,000	20,000	29,537	9,537	24,811
Public works	-	-	33,852	33,852	5,789
Total miscellaneous	61,200	20,000	119,381	99,381	141,766
Total revenues	18,170,185	20,322,690	20,967,125	644,435	19,514,034

City of Cottage Grove
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - General Fund
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021				2020
	Budgeted Amounts			Variance with	
	Original	Final	Actual Amounts	Final Budget - Over (Under)	Actual
Expenditures					
General government					
Mayor and city council	\$ 100,720	\$ 91,660	\$ 91,498	\$ (162)	\$ 89,501
Administrative	720,485	698,180	673,638	(24,542)	688,696
Finance	629,840	651,565	653,973	2,408	649,834
Personnel	-	-	-	-	-
Assessing services	197,200	203,110	203,106	(4)	191,390
City clerk/elections	31,730	96,820	87,169	(9,651)	71,474
Legal	204,000	235,000	234,738	(262)	226,955
Community and employee programs	73,920	106,635	115,289	8,654	106,562
Government buildings	344,090	426,820	426,025	(795)	430,926
Total general government	2,301,985	2,509,790	2,485,436	(24,354)	2,455,338
Community development					
Planning and zoning	462,300	517,245	584,359	67,114	456,853
Building inspections	1,041,615	1,286,820	1,343,100	56,280	923,259
Engineering	380,990	368,970	401,800	32,830	373,724
Total community development	1,884,905	2,173,035	2,329,259	156,224	1,753,836
Public safety					
Police protection	7,802,980	8,231,895	8,169,857	(62,038)	6,210,052
Fire protection	1,223,755	1,532,985	1,501,433	(31,552)	1,524,417
Emergency preparedness	81,705	86,805	87,342	537	94,277
Animal control	27,800	24,275	23,886	(389)	28,615
Total public safety	9,136,240	9,875,960	9,782,518	(93,442)	7,857,361
Public works					
Public works administration	390,765	430,865	416,134	(14,731)	462,952
Streets	1,557,485	1,570,680	1,591,038	20,358	1,486,484
Snow and ice control	742,520	630,630	636,512	5,882	683,844
Street signs/stripping	236,060	227,550	200,335	(27,215)	214,510
Total public works	2,926,830	2,859,725	2,844,019	(15,706)	2,847,790
Culture and recreation					
Forestry	372,700	348,800	377,672	28,872	304,121
Recreation programs	474,700	456,350	432,805	(23,545)	262,313
Parks maintenance	1,519,775	1,550,150	1,670,092	119,942	1,437,831
Total culture and recreation	2,367,175	2,355,300	2,480,569	125,269	2,004,265
Total expenditures	18,617,135	19,773,810	19,921,801	147,991	16,918,590
Excess of revenues over (under) expenditures	(446,950)	548,880	1,045,324	496,444	2,595,444
Other Financing Sources (Uses)					
Transfers in	582,000	633,000	616,890	(16,110)	563,050
Transfers out	(405,000)	(570,000)	(833,211)	(263,211)	(2,574,496)
Total other financing sources (uses)	177,000	63,000	(216,321)	(279,321)	(2,011,446)
Net change in fund balances	\$ (269,950)	\$ 611,880	829,003	\$ 217,123	583,998
Fund Balances					
Beginning of year			12,275,376		11,691,378
End of year			\$ 13,104,379		\$ 12,275,376

City of Cottage Grove
Schedule of Changes in Total OPEB Liability
and Related Ratios

	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Total OPEB Liability				
Service cost	\$ 14,560	\$ 16,325	\$ 17,939	\$ 25,083
Interest	11,794	15,807	10,179	13,939
Differences between expected and actual experience	-	(7,934)	(6,031)	227,397
Changes of assumptions	(14,652)	41,447	13,860	33,310
Changes of benefit terms	-	-	-	-
Benefit payments	(18,651)	(27,782)	(29,882)	(60,592)
Other changes	-	-	-	-
Net change in total OPEB liability	<u>(6,949)</u>	<u>37,863</u>	<u>6,065</u>	<u>239,137</u>
Beginning of year	<u>337,526</u>	<u>330,577</u>	<u>368,440</u>	<u>374,505</u>
End of year	<u>\$ 330,577</u>	<u>\$ 368,440</u>	<u>\$ 374,505</u>	<u>\$ 613,642</u>
Covered-employee payroll	\$ 9,103,225	\$ 10,569,669	\$ 10,340,116	\$ 11,729,994
Total OPEB liability as a percentage of covered payroll	3.63%	3.49%	3.62%	5.23%

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

City of Cottage Grove
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 Liability and the State's Proportionate Share of the Net Pension Liability 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
2021	0.1061%	\$ 4,530,946	\$ 138,442	\$ 4,669,388	\$ 7,640,187	59.3%	87.00%
2020	0.0967%	5,797,607	178,810	5,976,417	6,898,173	84.0%	79.06%
2019	0.0926%	5,119,647	159,160	5,278,807	6,555,453	78.1%	80.23%
2018	0.0937%	5,198,092	170,553	5,368,645	6,298,520	82.5%	79.53%
2017	0.0890%	5,681,701	71,469	5,753,170	5,887,025	96.5%	75.90%
2016	0.0878%	7,128,925	43,058	7,171,983	5,447,306	130.9%	68.91%
2015	0.0919%	4,762,735	-	4,762,735	5,401,220	88.2%	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)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability 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
2021	0.5018%	\$ 3,828,202	\$ 174,149	\$ 4,002,351	\$ 6,059,377	63.18%	93.66%
2020	0.4772%	6,247,059	148,169	6,395,228	5,385,172	116.00%	87.19%
2019	0.4716%	4,956,992	N/A	4,956,992	4,864,909	101.89%	89.26%
2018	0.4582%	4,842,702	N/A	4,842,702	4,829,432	100.27%	88.84%
2017	0.4380%	5,913,521	N/A	5,913,521	4,495,914	131.53%	85.43%
2016	0.4450%	17,818,574	N/A	17,818,574	3,867,466	460.73%	63.88%
2015	0.4340%	4,931,256	N/A	4,931,256	3,665,120	134.55%	86.61%

See notes to required supplementary information.



**City of Cottage Grove
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
2021	\$ 595,200	\$ 595,200	\$ -	\$ 7,936,000	7.50%
2020	539,417	539,417	-	7,192,227	7.50%
2019	508,963	508,963	-	6,786,173	7.50%
2018	482,521	482,521	-	6,433,613	7.50%
2017	458,971	458,971	-	6,119,613	7.50%
2016	424,202	424,202	-	5,656,027	7.50%
2015	403,964	403,964	-	5,386,187	7.50%

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
2021	\$ 1,050,974	\$ 1,050,974	\$ -	\$ 5,937,706	17.70%
2020	998,722	998,722	-	5,642,497	17.70%
2019	976,911	976,911	-	5,763,487	16.95%
2018	803,145	803,145	-	4,957,685	16.20%
2017	778,070	778,070	-	4,802,901	16.20%
2016	718,936	718,936	-	4,437,877	16.20%
2015	664,300	664,300	-	4,100,617	16.20%

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

	Measurement Date		
	December 31, 2014	December 31, 2015	December 31, 2016
Total pension liability (TPL)			
Service cost	\$ 77,691	\$ 79,827	\$ 109,062
Interest	85,148	88,550	85,750
Differences between expected and actual experience	-	-	-
Changes of assumptions	-	77,611	(130,240)
Changes of benefit terms	-	139,930	-
Benefit payments, including refunds or member contributions	(84,321)	(140,973)	(295,760)
Net change in total pension liability	78,518	244,945	(231,188)
Beginning of year	1,274,449	1,352,967	1,597,912
End of year	<u>\$ 1,352,967</u>	<u>\$ 1,597,912</u>	<u>\$ 1,366,724</u>
Plan fiduciary net pension (FNP)			
Contributions - employer	\$ 5,155	\$ 5,329	\$ 5,265
State contributions	177,804	191,183	195,271
Net investment income	98,130	(117,497)	146,660
Benefit payments, including refunds of member contributions	(84,321)	(140,973)	(295,760)
Administrative expense	(11,193)	(15,165)	(12,139)
Other	(23,403)	-	210
Net change in plan fiduciary net position	162,172	(77,123)	39,507
Beginning of year	2,242,564	2,404,736	2,327,613
End of year	<u>\$ 2,404,736</u>	<u>\$ 2,327,613</u>	<u>\$ 2,367,120</u>
Net pension liability (NPL)	<u>\$ (1,051,769)</u>	<u>\$ (729,701)</u>	<u>\$ (1,000,396)</u>
Plan fiduciary net position as a percentage of the total pension liability	177.7%	145.7%	173.2%
Covered payroll	n/a	n/a	n/a
Net pension liability as a percentage of covered payroll	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, 2015. The schedules within the Required Supplementary Information section require a ten-year presentation, but does not require retroactive reporting. Information prior to 2014 is not available. Additional years will be reported as they become available.

Measurement Date				
December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
\$ 118,915	\$ 102,569	\$ 97,985	\$ 108,515	\$ 118,397
100,267	117,070	115,532	111,351	103,853
329,484	(12,862)	(45,681)	(160,794)	30,166
-	-	-	-	-
-	-	-	-	580,945
-	(133,560)	(322,109)	(174,000)	(213,833)
548,666	73,217	(154,273)	(114,928)	619,528
1,366,724	1,915,390	1,988,607	1,988,607	1,873,679
<u>\$ 1,915,390</u>	<u>\$ 1,988,607</u>	<u>\$ 1,834,334</u>	<u>\$ 1,873,679</u>	<u>\$ 2,493,207</u>
\$ 2,081	\$ -	\$ -	\$ -	\$ -
192,139	198,977	209,430	225,637	234,524
316,265	(113,085)	510,329	452,477	352,396
-	(133,560)	(322,109)	(174,000)	(213,833)
(12,334)	(3,709)	(2,155)	(2,018)	(2,126)
(2,319)	-	79	-	-
495,832	(51,377)	395,574	502,096	370,961
2,367,120	2,862,952	2,811,575	2,811,575	3,313,671
<u>\$ 2,862,952</u>	<u>\$ 2,811,575</u>	<u>\$ 3,207,149</u>	<u>\$ 3,313,671</u>	<u>\$ 3,684,632</u>
<u>\$ (947,562)</u>	<u>\$ (822,968)</u>	<u>\$ (1,372,815)</u>	<u>\$ (1,439,992)</u>	<u>\$ (1,191,425)</u>
149.5%	141.4%	174.8%	176.9%	147.8%
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a

City of Cottage Grove
Schedule of City and Non-Employer Entity Contributions -
Fire Relief Association

	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017
Employer				
Statutorily determined contribution (SDC)	\$ -	\$ -	\$ -	\$ -
Contribution in relation to the SDC	<u>5,155</u>	<u>5,329</u>	<u>5,265</u>	<u>2,081</u>
Contribution deficiency (excess)	<u><u>\$ (5,155)</u></u>	<u><u>\$ (5,329)</u></u>	<u><u>\$ (5,265)</u></u>	<u><u>\$ (2,081)</u></u>
Non-employer				
2% state aid	<u>\$ 177,804</u>	<u>\$ 191,183</u>	<u>\$ 195,271</u>	<u>\$ 192,139</u>
Covered payroll	n/a	n/a	n/a	n/a
Contributions 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, 2015. The schedules within the Required Supplementary Information section require a ten-year presentation, but does not require retroactive reporting. Information prior to 2014 is not available. Additional years will be reported as they become available.

December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
\$ -	\$ -	\$ -	\$ -
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 198,977</u>	<u>\$ 209,430</u>	<u>\$ 225,637</u>	<u>\$ 234,524</u>
n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a

City of Cottage Grove
Notes to Required Supplementary Information

General Employees Fund

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in Actuarial Assumptions

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

City of Cottage Grove
Notes to Required Supplementary Information

General Employees Fund (Continued)

2019 Changes (Continued)

Changes in Plan Provisions

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

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.

Changes in Actuarial Assumptions (Continued)

- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

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.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The State's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

City of Cottage Grove
Notes to Required Supplementary Information

General Employees Fund (Continued)

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%.

Changes in Actuarial Assumptions (Continued)

- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

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.

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; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

City of Cottage Grove
Notes to Required Supplementary Information

Police and Fire Fund

2020 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- Postretirement benefit increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048, was added to the existing \$9.0 million state contribution.
- New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019, and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019, and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

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.

City of Cottage Grove
Notes to Required Supplementary Information

Police And Fire Fund (Continued)

2017 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- 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.
- The single discount rate was changed from 5.6% per annum to 7.5% per annum.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

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 single discount rate changed from 7.90% to 5.60%.
- 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.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

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.

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%.

City of Cottage Grove
Notes to Required Supplementary Information

Post Employment Health Care Plan

2021 Changes

Changes in Actuarial Assumptions

- The discount rate decreased from 2.12% in 2020 to 2.06% in 2021
- The general inflation rate was changed to the 2.25% rate used in the June 30, 2021 GERP and June 30, 2021 PEPFF, material valuations (from 2.50%).

2020 Changes

Changes in Actuarial Assumptions

- The discount rate decreased from 2.74% in 2019 to 2.12% in 2020.
- Per capita claims and costs were reset to reflect updated experience, plans, and premiums as of January 2021.
- The mortality improvement projection scale was updated.
- The general inflation rate was changed to the 2.50% rate used in the June 30, 2019 GERP and June 30, 2019 PEPFF, material valuations (from 2.75%).
- 25.0% of GERP employees are assumed to elect coverage at retirement (changed from 20.0% based on recent experience).

Changes in Plan Provisions

- Medical plans and premiums have been updated effective as of January 1, 2021.

2019 Changes

Changes in Actuarial Assumptions

- The Discount rate decreased from 4.11% in 2018 to 2.74% in 2019.
- The general inflation rate was changed to the 2.50% used in the June 30, 2019 GERP and June 30, 2019 PEPFF actuarial valuations.
- Changes of assumptions also reflect a change to 25.0% of GERP employees are assumed to elect coverage at retirement, an increase from 20.0% based on recent experience.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate increased from 3.44% in 2017 to 4.11% in 2018.

There are no assets accumulated in a trust



COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES



NONMAJOR GOVERNMENTAL FUNDS



**City of Cottage Grove
Nonmajor Governmental Funds**

SPECIAL REVENUE FUNDS

A Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for, and payment of, interest, principal, and related costs on general long-term debt.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).



City of Cottage Grove
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2021
With Comparative Totals for December 31, 2020

				Totals	
				Nonmajor Governmental Funds	
	Special Revenue	Debt Service	Capital Projects	2021	2020
Assets					
Cash and investments	\$ 1,902,922	\$ 8,133,965	\$ 20,383,146	\$ 30,420,033	\$ 22,611,656
Cash with Fiscal Agent	-	-	-	-	-
Interfund receivable	694,183	4,341	-	698,524	839,128
Interfund loan receivable	-	-	601,063	601,063	661,279
Due from other governments	295,629	-	181,152	476,781	198,919
Accounts receivable	373,292	-	914,536	1,287,828	381,714
Prepaid items	7,743	-	-	7,743	33,818
Inventories	84,153	-	-	84,153	28,265
Taxes receivable - delinquent	-	9,979	-	9,979	16,870
Special assessments receivable					
Deferred	-	2,333,822	272,608	2,606,430	2,482,219
Delinquent	-	2,398	-	2,398	3,392
Special deferred	-	527,952	5,324	533,276	1,247,211
Property held for resale	-	-	448,900	448,900	324,733
Total assets	\$ 3,357,922	\$ 11,012,457	\$ 22,806,729	\$ 37,177,108	\$ 28,829,204
Liabilities					
Liabilities					
Accounts payable	\$ 294,190	\$ -	\$ 2,347,943	\$ 2,642,133	\$ 302,101
Salaries and benefits payable	48,765	-	-	48,765	34,258
Interfund payable	694,183	4,341	152,204	850,728	839,128
Contracts payable	-	-	305,649	305,649	45,311
Due to other governments	7,758	-	-	7,758	1,710
Deposits payable	289,122	-	165,725	454,847	54,499
Deferred Revenue	-	1	-	1	-
Interfund loan payable	-	26,032	575,031	601,063	661,279
Interest Payable	-	-	-	-	-
Total liabilities	1,334,018	30,374	3,546,552	4,910,944	1,938,286
Deferred Inflows of Resources					
Unavailable revenue - tax increment	-	-	-	-	5,144
Unavailable revenue - property taxes	-	615,174	-	615,174	11,726
Unavailable revenue - special assessments	-	2,258,977	277,932	2,536,909	3,732,822
Total deferred inflows of resources	-	2,874,151	277,932	3,152,083	3,749,692
Fund Balances					
Nonspendable	91,896	-	-	91,896	62,083
Restricted	72,712	8,112,273	1,464,791	9,649,776	4,969,881
Committed	2,531,015	-	-	2,531,015	2,136,969
Assigned	-	-	17,517,454	17,517,454	16,702,104
Unassigned	(671,719)	(4,341)	-	(676,060)	(729,811)
Total fund balances	2,023,904	8,107,932	18,982,245	29,114,081	23,141,226
Total liabilities, deferred inflows of resources, and fund balances	\$ 3,357,922	\$ 11,012,457	\$ 22,806,729	\$ 37,177,108	\$ 28,829,204

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020**

	Special Revenue	Debt Service	Capital Projects	Totals Nonmajor Governmental Funds	
				2021	2020
Revenue					
General property taxes	\$ -	\$ 2,573,231	\$ -	\$ 2,573,231	\$ 2,398,877
Franchise taxes	-	-	615,326	615,326	596,537
Aggregate taxes	-	-	23,467	23,467	22,699
Tax increment collections	-	182,563	1,244,670	1,427,233	1,321,659
Special assessments	-	1,129,616	62,919	1,192,535	1,512,209
Direct charges to developers	-	-	104,157	104,157	81,962
Intergovernmental	317,129	-	4,585,142	4,902,271	3,280,842
Charges for services	5,180,845	-	30,766	5,211,611	3,818,718
Rent	-	-	435,449	435,449	436,448
Fines and forfeitures	43,310	-	-	43,310	22,288
Investment earnings	(14,756)	(14,510)	(132,018)	(161,284)	300,755
Interest on interfund loan	-	-	19,395	19,395	21,895
Connection charges	-	-	3,376,744	3,376,744	1,577,096
Park dedication fees	-	-	1,986,872	1,986,872	1,110,209
Donations	29,000	-	162,500	191,500	361,818
Miscellaneous	125,916	162,379	20,120	308,415	438,761
Total revenues	<u>5,681,444</u>	<u>4,033,279</u>	<u>12,535,509</u>	<u>22,250,232</u>	<u>17,302,773</u>
Expenditures					
Current					
General government	-	15,701	2,164	17,865	2,635,665
Economic development	-	-	823,036	823,036	539,092
Public safety	668,069	-	-	668,069	495,442
Public works	811,324	-	1,142,736	1,954,060	1,756,642
Culture and recreation	3,095,911	-	311,070	3,406,981	2,546,799
Capital outlay					
General government	-	-	172,732	172,732	305,358
Public safety	-	-	-	-	11,210
Public works	33,181	-	11,201,062	11,234,243	2,138,476
Culture and recreation	213,156	-	2,251,516	2,464,672	1,510,753
Debt service					
Principal retirement	-	3,785,000	-	3,785,000	2,435,000
Interest and other charges	-	1,200,409	116,274	1,316,683	1,322,979
Total expenditures	<u>4,821,641</u>	<u>5,001,110</u>	<u>16,020,590</u>	<u>25,843,341</u>	<u>15,697,416</u>
Excess of revenues over (under) expenditures	859,803	(967,831)	(3,485,081)	(3,593,109)	1,605,357
Other Financing Sources (Uses)					
Proceeds from sale of capital asset	-	-	3,267	3,267	13,771
Bond issuance	-	3,840,000	3,955,000	7,795,000	-
Bond premium	-	113,843	121,905	235,748	-
Transfers in	-	1,024,225	1,101,899	2,126,124	2,795,009
Transfers out	(442,975)	-	(151,200)	(594,175)	(1,692,623)
Total other financing sources (uses)	<u>(442,975)</u>	<u>4,978,068</u>	<u>5,030,871</u>	<u>9,565,964</u>	<u>1,116,157</u>
Net change in fund balances	416,828	4,010,237	1,545,790	5,972,855	2,721,514
Fund Balances					
Beginning of year	<u>1,607,076</u>	<u>4,097,695</u>	<u>17,436,455</u>	<u>23,141,226</u>	<u>20,419,712</u>
End of year	<u>\$ 2,023,904</u>	<u>\$ 8,107,932</u>	<u>\$ 18,982,245</u>	<u>\$ 29,114,081</u>	<u>\$ 23,141,226</u>

City of Cottage Grove

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for particular purposes. The City maintained the following Special Revenue Funds during the year:

Recycling – Established to account for recycling advertising, promotion, and capital expenditures.

Storm Water Maintenance – Established to account for the receipt of storm water fees to be used for storm water maintenance activities.

Forfeiture/Seizure – Established to account for Police Department proceeds from property seized under MS 609.53.

Ice Arena Fund – Established to account for operating the City's ice arena.

Golf Course Fund – Established to account for the City's 18-hole golf course and banquet facility.

HERO Center Operations Fund – Established to account for the HERO Center operations.

COVID 19 Pandemic Relief – Established to account for pandemic relief costs.

City of Cottage Grove
Subcombining Balance Sheet -
Nonmajor Special Revenue Funds
December 31, 2021
With Comparative Totals For December 31, 2020

	Recycling (215)	Storm Water Maintenance (230)	Forfeiture/ Seizure (240)	Ice Arena (250)
Assets				
Cash and investments	\$ 21,460	\$ 1,455,641	\$ 77,751	\$ -
Interfund receivable	-	694,183	-	-
Due from other governments	55,734	204,395	-	27,690
Accounts receivable	-	205,145	-	155,639
Prepaid items	-	-	-	2,940
Inventories	-	-	-	-
Total assets	<u>\$ 77,194</u>	<u>\$ 2,559,364</u>	<u>\$ 77,751</u>	<u>\$ 186,269</u>
Liabilities				
Accounts payable	\$ 3,200	\$ 202,478	\$ 5,039	\$ 48,754
Salaries and benefits payable	770	8,147	-	16,809
Interfund payable	-	-	-	694,183
Due to other governments	-	987	-	3,815
Deposits payable	-	-	-	-
Total liabilities	<u>3,970</u>	<u>211,612</u>	<u>5,039</u>	<u>763,561</u>
Fund Balances				
Nonspendable	-	-	-	2,940
Restricted	-	-	72,712	-
Committed	73,224	2,347,752	-	-
Unassigned	-	-	-	(580,232)
Total fund balances	<u>73,224</u>	<u>2,347,752</u>	<u>72,712</u>	<u>(577,292)</u>
Total liabilities and fund balances	<u>\$ 77,194</u>	<u>\$ 2,559,364</u>	<u>\$ 77,751</u>	<u>\$ 186,269</u>

Golf Course Fund (255)	HERO Center Operations (290)	Totals	
		Nonmajor Special Revenue Funds	
		2021	2020
\$ 122,384	\$ 225,686	\$ 1,902,922	\$ 1,292,597
-	-	694,183	782,204
-	7,810	295,629	185,955
12,508	-	373,292	221,662
4,803	-	7,743	23,818
21,295	62,858	84,153	28,265
<u>\$ 160,990</u>	<u>\$ 296,354</u>	<u>\$ 3,357,922</u>	<u>\$ 2,534,501</u>
\$ 8,052	\$ 26,667	\$ 294,190	\$ 94,754
15,259	7,780	48,765	34,258
-	-	694,183	782,204
1,542	1,414	7,758	1,710
-	289,122	289,122	14,499
<u>24,853</u>	<u>324,983</u>	<u>1,334,018</u>	<u>927,425</u>
26,098	62,858	91,896	52,083
-	-	72,712	90,911
110,039	-	2,531,015	2,136,969
-	(91,487)	(671,719)	(672,887)
<u>136,137</u>	<u>(28,629)</u>	<u>2,023,904</u>	<u>1,607,076</u>
<u>\$ 160,990</u>	<u>\$ 296,354</u>	<u>\$ 3,357,922</u>	<u>\$ 2,534,501</u>

City of Cottage Grove
Subcombining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	Recycling (215)	Storm Water Maintenance (230)	Forfeiture/ Seizure (240)	Ice Arena (250)
Revenues				
Intergovernmental	\$ 55,734	\$ 204,395	\$ -	\$ 57,000
Charges for services	-	1,020,513	-	1,106,757
Fines and forfeitures	-	-	43,310	-
Investment earnings	(223)	(12,076)	(450)	-
Donations	-	-	-	-
Miscellaneous	-	95,000	-	24,582
Total revenues	<u>55,511</u>	<u>1,307,832</u>	<u>42,860</u>	<u>1,188,339</u>
Expenditures				
Current				
General Government	-	-	-	-
Public safety	-	-	59,559	-
Public works	56,131	755,193	-	-
Culture and recreation	-	-	-	908,150
Capital outlay				
General Government	-	-	-	-
Public safety	-	-	-	-
Public works	-	33,181	-	-
Culture and recreation	-	-	-	43,373
Total expenditures	<u>56,131</u>	<u>788,374</u>	<u>59,559</u>	<u>951,523</u>
Excess of revenues over (under) expenditures	(620)	519,458	(16,699)	236,816
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	(221,475)	-	(220,000)
Total other financing sources (uses)	<u>-</u>	<u>(221,475)</u>	<u>-</u>	<u>(220,000)</u>
Net change in fund balances	(620)	297,983	(16,699)	16,816
Fund Balances				
Beginning of year	<u>73,844</u>	<u>2,049,769</u>	<u>89,411</u>	<u>(594,108)</u>
End of year	<u>\$ 73,224</u>	<u>\$ 2,347,752</u>	<u>\$ 72,712</u>	<u>\$ (577,292)</u>

Golf Course Fund (255)	HERO Center Operations (290)	COVID 19 Pandemic Relief (220)	Totals	
			2021	2020
\$ -	\$ -	\$ -	\$ 317,129	\$ 3,280,842
2,443,392	610,183	-	5,180,845	3,724,604
-	-	-	43,310	22,288
(1,310)	(697)	-	(14,756)	28,028
-	29,000	-	29,000	-
5,138	1,196	-	125,916	16,129
<u>2,447,220</u>	<u>639,682</u>	<u>-</u>	<u>5,681,444</u>	<u>7,071,891</u>
-	-	-	-	2,607,698
-	608,510	-	668,069	495,442
-	-	-	811,324	828,480
2,187,761	-	-	3,095,911	2,309,321
-	-	-	-	219,089
-	-	-	-	11,210
-	-	-	33,181	-
169,783	-	-	213,156	200,062
<u>2,357,544</u>	<u>608,510</u>	<u>-</u>	<u>4,821,641</u>	<u>6,671,302</u>
89,676	31,172	-	859,803	400,589
-	-	-	-	126,389
-	-	(1,500)	(442,975)	(288,300)
-	-	(1,500)	(442,975)	(161,911)
89,676	31,172	(1,500)	416,828	238,678
<u>46,461</u>	<u>(59,801)</u>	<u>1,500</u>	<u>1,607,076</u>	<u>1,368,398</u>
<u>\$ 136,137</u>	<u>\$ (28,629)</u>	<u>\$ -</u>	<u>\$ 2,023,904</u>	<u>\$ 1,607,076</u>



City of Cottage Grove

NONMAJOR DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for, and payment of, interest, principal, and related costs on long-term debt.

The City's Debt Service Funds account for three types of bonded indebtedness:

- Improvement Bonds
- Refunding Bonds
- Tax Increment Bonds

City of Cottage Grove
Subcombining Balance Sheet -
Nonmajor Debt Service Funds
December 31, 2021
With Comparative Totals for December 31, 2020

	2019A G.O. CIP Bonds (315)	2019B Equipment Certificate (305)	2018A G.O. Improvement Bonds (310)	2017A G.O. Capital Improvement Bonds (371)
Assets				
Cash and investments	\$ 245,171	\$ -	\$ 1,628,840	\$ 509,148
Interfund receivable	-	-	4,341	-
Taxes receivable - delinquent	725	851	-	3,088
Special assessments receivable				
Deferred	-	-	15,318	-
Delinquent	-	-	632	-
Special deferred	-	-	512,029	-
Total assets	<u>\$ 245,896</u>	<u>\$ 851</u>	<u>\$ 2,161,160</u>	<u>\$ 512,236</u>
Liabilities				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Interfund payable	-	4,341	-	-
Interfund loan payable	-	-	-	-
Total liabilities	<u>-</u>	<u>4,341</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable revenue - property taxes	725	851	-	3,088
Unavailable revenue - special assessments	-	-	527,979	-
Total deferred inflows of resources	<u>725</u>	<u>851</u>	<u>527,979</u>	<u>3,088</u>
Fund Balances				
Restricted	245,171	-	1,633,181	509,148
Unassigned	-	(4,341)	-	-
Total fund balances	<u>245,171</u>	<u>(4,341)</u>	<u>1,633,181</u>	<u>509,148</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 245,896</u>	<u>\$ 851</u>	<u>\$ 2,161,160</u>	<u>\$ 512,236</u>

					Totals	
					Nonmajor Debt Service Funds	
2016A G.O. Refunding Bonds (369)	2021A GO Improvement Bond (330)	2021B GO Improvement Refunding Bond (340)	Pavement Management Debt Service (490, 491, 492, 493)	Tax Increment Funds	2021	2020
\$ 33,707	\$ 442,286	\$ 2,073	\$ 5,049,375	\$ 223,365	\$ 8,133,965	\$ 4,128,227
-	-	-	-	-	4,341	23,354
1,544	58	-	3,713	-	9,979	11,726
-	605,195	-	1,713,309	-	2,333,822	2,157,437
-	-	-	1,766	-	2,398	3,392
-	-	-	15,923	-	527,952	1,242,042
<u>\$ 35,251</u>	<u>\$ 1,047,539</u>	<u>\$ 2,073</u>	<u>\$ 6,784,086</u>	<u>\$ 223,365</u>	<u>\$ 11,012,457</u>	<u>\$ 7,566,178</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
-	-	-	-	-	4,341	23,354
-	-	-	-	26,032	26,032	30,032
-	-	-	1	26,032	30,374	53,886
1,544	605,253	-	3,713	-	615,174	11,726
-	-	-	1,730,998	-	2,258,977	3,402,871
<u>1,544</u>	<u>605,253</u>	<u>-</u>	<u>1,734,711</u>	<u>-</u>	<u>2,874,151</u>	<u>3,414,597</u>
33,707	442,286	2,073	5,049,374	197,333	8,112,273	4,121,049
-	-	-	-	-	(4,341)	(23,354)
<u>33,707</u>	<u>442,286</u>	<u>2,073</u>	<u>5,049,374</u>	<u>197,333</u>	<u>8,107,932</u>	<u>4,097,695</u>
<u>\$ 35,251</u>	<u>\$ 1,047,539</u>	<u>\$ 2,073</u>	<u>\$ 6,784,086</u>	<u>\$ 223,365</u>	<u>\$ 11,012,457</u>	<u>\$ 7,566,178</u>

City of Cottage Grove
Subcombining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Debt Service Funds
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2019A G.O. CIP Bonds (315)	2019B Equipment Certificate (305)	2018A G.O. Improvement Bonds (310)	2017A G.O. Capital Improvement Bonds (371)
Revenues				
General property taxes	\$ 296,485	\$ 348,893	\$ 279,499	\$ 619,361
Tax increment collections	-	-	-	-
Special assessments	-	-	496,315	-
Investment earnings	(509)	-	(6,785)	(1,106)
Miscellaneous	-	-	162,379	-
Total revenues	<u>295,976</u>	<u>348,893</u>	<u>931,408</u>	<u>618,255</u>
Expenditures				
Current				
General government	855	855	909	855
Debt service				
Principal retirement	145,000	255,000	410,000	365,000
Interest and other charges	<u>135,484</u>	<u>74,025</u>	<u>222,450</u>	<u>239,300</u>
Total expenditures	<u>281,339</u>	<u>329,880</u>	<u>633,359</u>	<u>605,155</u>
Excess of revenues over (under) expenditures	14,637	19,013	298,049	13,100
Other Financing Sources				
Bond issuance	-	-	-	-
Bond Premium	-	-	-	-
Transfers in	<u>-</u>	<u>-</u>	<u>168,982</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>168,982</u>	<u>-</u>
Net change in fund balances	14,637	19,013	467,031	13,100
Fund Balances				
Beginning of year	<u>230,534</u>	<u>(23,354)</u>	<u>1,166,150</u>	<u>496,048</u>
End of year	<u>\$ 245,171</u>	<u>\$ (4,341)</u>	<u>\$ 1,633,181</u>	<u>\$ 509,148</u>

					Totals	
					Nonmajor Debt Service Funds	
2016A G.O. Refunding Bonds (369)	2021A GO Improvement Bond (330)	2021B GO Improvement Refunding Bond (340)	Pavement Management Debt Service (490, 491, 492, 493)	Tax Increment Funds	2021	2020
\$ 199,946	\$ 179,582	\$ -	\$ 649,465	\$ -	\$ 2,573,231	\$ 2,398,877
-	-	-	-	182,563	182,563	673,740
-	263,754	-	369,547	-	1,129,616	1,312,593
6	(1,050)	-	(4,026)	(1,040)	(14,510)	24,986
-	-	-	-	-	162,379	-
199,952	442,286	-	1,014,986	181,523	4,033,279	4,410,196
-	-	-	10,771	1,456	15,701	17,173
340,000	-	-	2,005,000	265,000	3,785,000	2,435,000
70,855	-	-	415,854	42,441	1,200,409	1,301,084
410,855	-	-	2,431,625	308,897	5,001,110	3,753,257
(210,903)	442,286	-	(1,416,639)	(127,374)	(967,831)	656,939
-	-	2,073	3,837,927	-	3,840,000	-
-	-	-	113,843	-	113,843	-
220,000	-	-	635,243	-	1,024,225	247,000
220,000	-	2,073	4,587,013	-	4,978,068	247,000
9,097	442,286	2,073	3,170,374	(127,374)	4,010,237	903,939
24,610	-	-	1,879,000	324,707	4,097,695	3,193,756
\$ 33,707	\$ 442,286	\$ 2,073	\$ 5,049,374	\$ 197,333	\$ 8,107,932	\$ 4,097,695



City of Cottage Grove

NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by Proprietary Funds.

Equipment Replacement Fund – Established to accumulate monies for the replacement of capital equipment.

Street Sealcoating – Established to account for the receipt of franchise fees to be used for sealcoating activities.

Future Economic Development Fund – Established to account for the receipt and use of monies for economic development purposes.

Completed Construction – to account for the various surpluses (deficits) of other Special Assessment Construction Funds.

Park Trust – to account for capital projects in new municipal parks.

Park Capital Improvements – to account for capital projects in existing municipal parks.

3M Settlement – MPCA – to account for funds and expenditure related to this agreement.

Future Storm Sewer Improvements – to collect storm sewer area charges which are designated for future construction.

Sewer Connection and Area – to account for sewer connection and area charges.

Pavement Management Capital Project Fund – to account for pavement management construction projects.

Tax Increment Construction Revolving Fund – to account for construction projects that are financed with tax increments.

Ice Arena Construction Fund – to account for construction projects related to the Ice Arena.

City of Cottage Grove
Subcombining Balance Sheet -
Nonmajor Capital Projects Funds
December 31, 2021
With Comparative Totals for December 31, 2020

	Equipment Replacement (210)	Street Sealcoating (235)	Future Economic Development (286)
Assets			
Cash and investments	\$ 1,343,542	\$ 863,207	\$ 3,631,747
Interfund receivable	-	-	-
Interfund loan receivable	-	-	601,063
Due from other governments	-	14,180	-
Due from other funds	-	-	-
Accounts receivable	-	156,334	3,202
Prepaid items	-	-	-
Taxes receivable - delinquent	-	-	-
Special assessments receivable			
Deferred	-	-	-
Special deferred	-	-	-
Property held for resale	-	-	448,900
	<u>-</u>	<u>-</u>	<u>448,900</u>
Total assets	<u>\$ 1,343,542</u>	<u>\$ 1,033,721</u>	<u>\$ 4,684,912</u>
Liabilities			
and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ 10,327	\$ -
Interfund payable	-	-	-
Contracts payable	-	-	-
Due to other funds	-	-	-
Deposits payable	-	27,000	-
Interfund loan payable	-	-	-
Total liabilities	<u>-</u>	<u>37,327</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable revenue - tax increment	-	-	-
Unavailable revenue - special assessments	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	1,343,542	996,394	4,684,912
Unassigned	-	-	-
Total fund balances	<u>1,343,542</u>	<u>996,394</u>	<u>4,684,912</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,343,542</u>	<u>\$ 1,033,721</u>	<u>\$ 4,684,912</u>

Completed Construction (500)	Park Trust (570)	Park Capital Improvement Fund (515)	3M Settlement - MPCA (455)	Future Storm Sewer Improvements (585)	Sewer Connection and Area (580)	Pavement Management Capital Project (560)
\$ 257,779	\$ 1,682,174	\$ 1,470,589	\$ -	\$ 4,789,528	\$ 1,140,114	\$ 3,152,292
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	166,252	-	720	-
-	-	-	-	-	-	-
-	-	5,000	-	-	750,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	272,608
-	-	-	-	-	-	5,324
-	-	-	-	-	-	-
<u>\$ 257,779</u>	<u>\$ 1,682,174</u>	<u>\$ 1,475,589</u>	<u>\$ 166,252</u>	<u>\$ 4,789,528</u>	<u>\$ 1,890,834</u>	<u>\$ 3,430,224</u>
\$ 60,271	\$ 87,913	\$ 41,423	\$ 25,233	\$ 68,049	\$ 1,718,098	\$ 324,277
-	-	-	152,204	-	-	-
-	89,078	-	-	-	136,647	79,924
-	-	-	-	-	-	-
-	-	138,725	-	-	-	-
-	-	-	-	-	-	-
<u>60,271</u>	<u>176,991</u>	<u>180,148</u>	<u>177,437</u>	<u>68,049</u>	<u>1,854,745</u>	<u>404,201</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	277,932
-	-	-	-	-	-	<u>277,932</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
197,508	1,505,183	1,295,441	(11,185)	4,721,479	36,089	2,748,091
-	-	-	-	-	-	-
<u>197,508</u>	<u>1,505,183</u>	<u>1,295,441</u>	<u>(11,185)</u>	<u>4,721,479</u>	<u>36,089</u>	<u>2,748,091</u>
<u>\$ 257,779</u>	<u>\$ 1,682,174</u>	<u>\$ 1,475,589</u>	<u>\$ 166,252</u>	<u>\$ 4,789,528</u>	<u>\$ 1,890,834</u>	<u>\$ 3,430,224</u>



City of Cottage Grove
Subcombining Balance Sheet -
Nonmajor Capital Projects Funds
December 31, 2021
With Comparative Totals for December 31, 2020

		Totals	
		Nonmajor Capital Projects Funds	
	Tax Increment Construction Revolving Fund	2021	2020
Assets			
Cash and investments	\$ 2,052,174	\$ 20,383,146	\$ 17,190,832
Interfund receivable	-	-	33,570
Interfund loan receivable	-	601,063	661,279
Due from other governments	-	181,152	12,964
Due from other funds	-	-	-
Accounts receivable	-	914,536	160,052
Prepaid items	-	-	10,000
Taxes receivable - delinquent	-	-	5,144
Special assessments receivable	-	-	-
Deferred	-	272,608	324,782
Special deferred	-	5,324	5,169
Property held for resale	-	448,900	324,733
Total assets	<u>\$ 2,052,174</u>	<u>\$ 22,806,729</u>	<u>\$ 18,728,525</u>
Liabilities			
and Fund Balances			
Liabilities			
Accounts payable	\$ 12,352	\$ 2,347,943	\$ 206,847
Interfund payable	-	152,204	33,570
Contracts payable	-	305,649	45,311
Due to other funds	-	-	-
Deposits payable	-	165,725	40,000
Interfund loan payable	575,031	575,031	631,247
Total liabilities	<u>587,383</u>	<u>3,546,552</u>	<u>956,975</u>
Deferred Inflows of Resources			
Unavailable revenue - tax increment	-	-	5,144
Unavailable revenue - special assessments	-	277,932	329,951
Total deferred inflows of resources	<u>-</u>	<u>277,932</u>	<u>335,095</u>
Fund Balances			
Nonspendable	-	-	10,000
Restricted	1,464,791	1,464,791	757,921
Assigned	-	17,517,454	16,702,104
Unassigned	-	-	(33,570)
Total fund balances	<u>1,464,791</u>	<u>18,982,245</u>	<u>17,436,455</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,052,174</u>	<u>\$ 22,806,729</u>	<u>\$ 18,728,525</u>

City of Cottage Grove
Subcombining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	Equipment Replacement (210)	Street Sealcoating (235)	Future Economic Development (286)	Completed Construction (500)
Revenues				
Franchise taxes	\$ -	\$ 615,326	\$ -	\$ -
Aggregate taxes	-	23,467	-	-
Tax increment collections	-	-	-	-
Special assessments	-	-	-	-
Direct charges to developers	-	104,157	-	-
Intergovernmental	-	-	-	-
Charges for services	-	30,766	-	-
Rent	-	-	-	-
Investment earnings	(8,453)	(5,207)	(21,548)	(611)
Interest on interfund loan	-	-	19,395	-
Connection charges	-	-	-	-
Park dedication fees	-	-	-	-
Donations	-	-	150,000	-
Miscellaneous	-	-	210	-
Total revenues	<u>(8,453)</u>	<u>768,509</u>	<u>148,057</u>	<u>(611)</u>
Expenditures				
Current				
General government	1,792	-	-	372
Economic development	-	-	311,229	-
Public works	-	287,775	-	20,059
Culture and recreation	-	-	-	-
Capital Outlay				
General government	-	-	-	172,732
Public works	614,105	551,756	-	-
Culture and recreation	-	-	-	-
Interest and other charges	-	-	-	-
Total expenditures	<u>615,897</u>	<u>839,531</u>	<u>311,229</u>	<u>193,163</u>
Excess of revenues over (under) expenditures	(624,350)	(71,022)	(163,172)	(193,774)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	3,267	-	-	-
Bond Issuance	-	-	-	-
Bond Premium	-	-	-	-
Transfers in	647,415	-	-	-
Transfers out	-	-	(51,200)	-
Total other financing sources (uses)	<u>650,682</u>	<u>-</u>	<u>(51,200)</u>	<u>-</u>
Net change in fund balances	26,332	(71,022)	(214,372)	(193,774)
Fund Balances				
Beginning of year	<u>1,317,210</u>	<u>1,067,416</u>	<u>4,899,284</u>	<u>391,282</u>
End of year	<u>\$ 1,343,542</u>	<u>\$ 996,394</u>	<u>\$ 4,684,912</u>	<u>\$ 197,508</u>

Park Trust (570)	Park Capital Improvement Fund (515)	3M Settlement - MPCA (455)	Future Storm Sewer Improvements (585)	Sewer Connection and Area (580)	Pavement Management Capital Project (560)	Tax Increment Construction Revolving Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	1,244,670
-	-	-	-	-	62,919	-
-	-	-	-	-	-	-
-	-	2,631,697	-	1,953,445	-	-
-	-	-	-	-	-	-
-	435,449	-	-	-	-	-
(13,628)	(10,462)	-	(28,776)	(17,149)	(18,685)	(7,499)
-	-	-	-	-	-	-
-	-	-	1,878,690	1,498,054	-	-
1,986,872	-	-	-	-	-	-
-	12,500	-	-	-	-	-
19,910	-	-	-	-	-	-
<u>1,993,154</u>	<u>437,487</u>	<u>2,631,697</u>	<u>1,849,914</u>	<u>3,434,350</u>	<u>44,234</u>	<u>1,237,171</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	511,807
-	-	-	215,832	617,298	1,772	-
122,027	189,043	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,642,882	531,212	3,428,342	3,432,765	-
1,884,073	367,443	-	-	-	-	-
-	-	-	-	-	97,780	18,494
<u>2,006,100</u>	<u>556,486</u>	<u>2,642,882</u>	<u>747,044</u>	<u>4,045,640</u>	<u>3,532,317</u>	<u>530,301</u>
(12,946)	(118,999)	(11,185)	1,102,870	(611,290)	(3,488,083)	706,870
-	-	-	-	-	-	-
-	-	-	-	-	3,955,000	-
-	-	-	-	-	121,905	-
-	-	-	-	-	420,914	-
-	(100,000)	-	-	-	-	-
-	(100,000)	-	-	-	4,497,819	-
(12,946)	(218,999)	(11,185)	1,102,870	(611,290)	1,009,736	706,870
1,518,129	1,514,440	-	3,618,609	647,379	1,738,355	757,921
<u>\$ 1,505,183</u>	<u>\$ 1,295,441</u>	<u>\$ (11,185)</u>	<u>\$ 4,721,479</u>	<u>\$ 36,089</u>	<u>\$ 2,748,091</u>	<u>\$ 1,464,791</u>



City of Cottage Grove
Subcombining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

		Totals	
		Nonmajor Capital Projects Funds	
	Ice Arena Construction (526)	2021	2020
Revenues			
Franchise taxes	\$ -	\$ 615,326	\$ 596,537
Aggregate taxes	-	23,467	22,699
Tax increment collections	-	1,244,670	647,919
Special assessments	-	62,919	199,616
Direct charges to developers	-	104,157	81,962
Intergovernmental	-	4,585,142	-
Charges for services	-	30,766	94,114
Rent	-	435,449	436,448
Investment earnings	-	(132,018)	247,741
Interest on interfund loan	-	19,395	21,895
Connection charges	-	3,376,744	1,577,096
Park dedication fees	-	1,986,872	1,110,209
Donations	-	162,500	361,818
Miscellaneous	-	20,120	422,632
Total revenues	-	12,535,509	5,820,686
Expenditures			
Current			
General government	-	2,164	10,794
Economic development	-	823,036	539,092
Public works	-	1,142,736	928,162
Culture and recreation	-	311,070	237,478
General government	-	172,732	86,269
Public works	-	11,201,062	2,138,476
Culture and recreation	-	2,251,516	1,310,691
Interest and other charges	-	116,274	21,895
Total expenditures	-	16,020,590	5,272,857
Excess of revenues over (under) expenditures	-	(3,485,081)	547,829
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	-	3,267	13,771
Bond Issuance	-	3,955,000	-
Bond Premium	-	121,905	-
Transfers in	33,570	1,101,899	2,421,620
Transfers out	-	(151,200)	(1,404,323)
Total other financing sources (uses)	33,570	5,030,871	1,031,068
Net change in fund balances	33,570	1,545,790	1,578,897
Fund Balances			
Beginning of year	(33,570)	17,436,455	15,857,558
End of year	\$ -	\$ 18,982,245	\$ 17,436,455

City of Cottage Grove
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Recycling Special Revenue Fund
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			2020
	Budgeted Amounts		Variance with Final Budget - Over (Under)	Actual
	Original	Final		
Revenues				
Intergovernmental	\$ 55,000	\$ 55,000	\$ 55,734	\$ 55,066
Investment earnings	2,500	2,500	(223)	1,153
Total revenues	<u>57,500</u>	<u>57,500</u>	<u>55,511</u>	<u>56,219</u>
Expenditures				
Current				
Public works	<u>58,440</u>	<u>58,440</u>	<u>56,131</u>	<u>54,545</u>
Excess of revenues over (under) expenditures	<u>\$ (940)</u>	<u>\$ (940)</u>	<u>(620)</u>	<u>1,674</u>
Fund Balances				
Beginning of year			<u>73,844</u>	<u>72,170</u>
End of year			<u>\$ 73,224</u>	<u>\$ 73,844</u>

City of Cottage Grove
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual -
Storm Water Maintenance Special Revenue Fund
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021				2020
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Actual
	Original	Final			
Revenues					
Charges for services	\$ 951,000	\$ 951,000	\$ 1,020,513	\$ 69,513	\$ 949,712
Investment earnings	10,000	10,000	(12,076)	(22,076)	24,815
Intergovernmental	-	-	204,395	204,395	226,057
Miscellaneous	-	-	95,000	95,000	-
Total revenues	<u>961,000</u>	<u>961,000</u>	<u>1,307,832</u>	<u>346,832</u>	<u>1,200,584</u>
Expenditures					
Current					
Public works	541,950	541,950	755,193	213,243	773,935
Capital outlay					
Public works	37,000	37,000	33,181	(3,819)	-
Total expenditures	<u>578,950</u>	<u>578,950</u>	<u>788,374</u>	<u>209,424</u>	<u>773,935</u>
Excess of revenues over expenditures	382,050	382,050	519,458	137,408	426,649
Other Financing Uses					
Transfers out	<u>(42,540)</u>	<u>(42,540)</u>	<u>(221,475)</u>	<u>(178,935)</u>	<u>(41,300)</u>
Net change in fund balance	<u>\$ 339,510</u>	<u>\$ 339,510</u>	297,983	<u>\$ (41,527)</u>	385,349
Fund Balances					
Beginning of year			<u>2,049,769</u>		<u>1,664,420</u>
End of year			<u>\$ 2,347,752</u>		<u>\$ 2,049,769</u>

City of Cottage Grove
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual -
Forfeiture/Seizure Special Revenue Fund
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			2020
	Budgeted Amounts		Variance with Final Budget - Over (Under)	Actual
	Original	Final		
Revenues				
Fines and forfeitures	\$ 30,000	\$ 30,000	\$ 43,310	\$ 22,288
Investment income	1,000	1,000	(450)	1,208
Total revenues	<u>31,000</u>	<u>31,000</u>	<u>42,860</u>	<u>23,496</u>
Expenditures				
Current				
Public safety	19,300	19,300	59,559	9,191
Capital outlay				
Public safety	10,200	10,200	-	-
Total expenditures	<u>29,500</u>	<u>29,500</u>	<u>59,559</u>	<u>9,191</u>
Excess of revenues over expenditures	<u>\$ 1,500</u>	<u>\$ 1,500</u>	(16,699)	<u>\$ 14,305</u>
Fund Balance				
Beginning of year			89,411	75,106
End of year			<u>\$ 72,712</u>	<u>\$ 89,411</u>

City of Cottage Grove
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual -
Ice Arena Special Revenue Fund
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			2020	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Actual
	Original	Final			
Revenues					
Intergovernmental	\$ 57,000	\$ 57,000	\$ 57,000	\$ -	\$ 57,000
Charges for services	1,062,500	1,062,500	1,106,757	44,257	664,531
Investment earnings	6,000	6,000	-	(6,000)	-
Contributions and donations	-	-	-	-	-
Miscellaneous	-	-	24,582	24,582	9,598
Total revenues	<u>1,125,500</u>	<u>1,125,500</u>	<u>1,188,339</u>	<u>62,839</u>	<u>731,129</u>
Expenditures					
Current					
Culture and recreation	863,140	863,140	908,150	45,010	653,735
Capital outlay					
Culture and recreation	-	-	43,373	43,373	56,195
Total expenditures	<u>863,140</u>	<u>863,140</u>	<u>951,523</u>	<u>88,383</u>	<u>709,930</u>
Excess of revenues over (under) expenditures	262,360	262,360	236,816	(25,544)	21,199
Other Financing Uses					
Transfers out	<u>(220,000)</u>	<u>(220,000)</u>	<u>(220,000)</u>	<u>-</u>	<u>(247,000)</u>
Net change in fund balances	<u>\$ 42,360</u>	<u>\$ 42,360</u>	16,816	<u>\$ (25,544)</u>	(225,801)
Fund Balance					
Beginning of year			<u>(594,108)</u>		<u>(368,307)</u>
End of year			<u>\$ (577,292)</u>		<u>\$ (594,108)</u>

City of Cottage Grove
Schedule of Revenues, Expenditures, and Changes in
Fund Balances - Budget and Actual -
Golf Course Special Revenue Fund
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021				2020
	Budgeted Amounts			Variance with Final Budget - Over (Under)	
	Original	Final	Actual Amounts		Actual
Revenues					
Charges for services	\$ 1,983,300	\$ 1,983,300	\$ 2,443,392	\$ 460,092	\$ 1,858,701
Investment earnings	-	-	(1,310)	(1,310)	134
Miscellaneous	-	-	5,138	5,138	4,780
Total revenues	1,983,300	1,983,300	2,447,220	463,920	1,863,615
Expenditures					
Current					
Culture and recreation	1,837,740	1,837,740	2,187,761	350,021	1,655,586
Capital outlay					
Culture and recreation	180,000	180,000	169,783	(10,217)	143,867
Debt Service					
Principal retirement	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Total expenditures	2,017,740	2,017,740	2,357,544	339,804	1,799,453
 Net change in fund balances	 \$ (34,440)	 \$ (34,440)	 89,676	 \$ 124,116	 64,162
Fund Balance					
Beginning of year			46,461		(17,701)
End of year			\$ 136,137		\$ 46,461

City of Cottage Grove
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
HERO Center Operations Special Revenue Fund
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021				2020
	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)	Actual
	Original	Final			
Revenues					
Intergovernmental	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	\$ 116,650
Charges for services	595,590	595,590	610,183	14,593	251,660
Investment earnings	-	-	(697)	(697)	-
	-	-	29,000	29,000	-
Miscellaneous	875	875	1,196	321	251
Total revenues	<u>598,465</u>	<u>598,465</u>	<u>639,682</u>	<u>41,217</u>	<u>368,561</u>
Expenditures					
Current					
Public safety	659,485	659,485	608,510	(50,975)	486,251
Capital outlay					
Public safety	-	-	-	-	11,210
Total expenditures	<u>659,485</u>	<u>659,485</u>	<u>608,510</u>	<u>(50,975)</u>	<u>497,461</u>
Excess of revenues over (under) expenditures	(61,020)	(61,020)	31,172	92,192	(128,900)
Other Financing Sources					
Transfers in	-	-	-	-	126,389
Net change in fund balances	<u>\$ (61,020)</u>	<u>\$ (61,020)</u>	31,172	<u>\$ 92,192</u>	(2,511)
Fund Balances					
Beginning of year			(59,801)		(57,290)
End of year			<u>\$ (28,629)</u>		<u>\$ (59,801)</u>

City of Cottage Grove
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
COVID 19 Pandemic Relief Special Revenue Fund
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	2021			2020
	Budgeted Amounts		Variance with Final Budget - Over (Under)	Actual
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ -	\$ 2,826,069
Investment earnings	-	-	-	718
Miscellaneous	-	-	-	1,500
Total revenues	-	-	-	2,828,287
Expenditures				
Current				
General government	-	-	-	2,607,698
Capital outlay				
General government	-	-	-	219,089
Total expenditures	-	-	-	2,826,787
Excess of revenues under expenditures	-	-	-	1,500
Other Financing Sources (Uses)				
Transfers out	-	-	(1,500)	-
Net change in fund balance	\$ -	\$ -	(1,500)	1,500
Fund Balances				
Beginning of year			1,500	-
End of year			\$ -	\$ 1,500

City of Cottage Grove

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods or services provided by one department or division to other departments or divisions of the city and to other governmental units, on a cost reimbursement basis.

Self-Insurance Fund – Established to provide self-insurance for the City and its officers, employees and agents for claims in excess of standard deductibles and to account for the City flexible spending program and purchase of insurance.

Fleet Maintenance Fund – Established to account for costs related to repair and maintenance of City equipment and vehicles. Revenues received from departments are based on level of service performed.

Information Services Fund – Established to account for costs related to accessing information electronically and maintaining technology services including phone, voicemail and internet services. Revenues received from departments are based on usage of those technology services.

City of Cottage Grove
Combining Statement of Net Position -
Internal Service Funds
December 31, 2021
With Comparative Totals for December 31, 2020

				Totals	
	Self Insurance (700)	Fleet Maintenance (710)	Information Services (720)	2021	2020
Assets					
Current assets					
Cash and investments (Including cash equivalents)	\$ 719,924	\$ -	\$ -	\$ 719,924	\$ 1,317,222
Accounts receivable	95,192	52	1,113	96,357	12,914
Interfund receivable	631,585	-	-	631,585	358,682
Inventories	-	146,581	-	146,581	121,143
Prepaid items	68,733	269	204,101	273,103	422,113
Total current assets	1,515,434	146,902	205,214	1,867,550	2,232,074
Noncurrent assets					
Capital assets					
Land	-	424,665	-	424,665	424,665
Buildings and improvements	-	928,870	-	928,870	928,870
Equipment and furniture	-	-	70,127	70,127	137,566
Machinery and equipment	-	504,229	-	504,229	512,274
Total capital assets	-	1,857,764	70,127	1,927,891	2,003,375
Accumulated depreciation	-	(951,285)	(61,092)	(1,012,377)	(1,018,122)
Total noncurrent assets	-	906,479	9,035	915,514	985,253
Total assets	1,515,434	1,053,381	214,249	2,783,064	3,217,327
Deferred Outflows of Resources					
Deferred outflows of resources related to pensions	-	269,773	117,550	387,323	65,154
Deferred outflows of resources related to OPEB	-	12,381	5,397	17,778	2,768
Total deferred outflows of resources	-	282,154	122,947	405,101	67,922
Total assets and deferred outflows of resources	\$ 1,515,434	\$ 1,335,535	\$ 337,196	\$ 3,188,165	\$ 3,285,249
Liabilities					
Current liabilities					
Accounts payable	\$ 254,133	\$ 39,060	\$ 20,261	\$ 313,454	\$ 419,307
Salaries payable	551	28,577	11,470	40,598	31,533
Interfund payable	-	274,440	357,145	631,585	358,682
Due to other governments	57,427	2,172	-	59,599	7,764
Compensated absences payable	-	43,015	22,980	65,995	45,841
Total current liabilities	312,111	387,264	411,856	1,111,231	863,127
Noncurrent liabilities					
Compensated absences payable	-	14,678	4,329	19,007	27,662
Net pension liability	-	337,248	146,951	484,199	545,672
Total OPEB liability	-	27,991	12,201	40,192	22,011
Total noncurrent liabilities	-	379,917	163,481	543,398	595,345
Total liabilities	312,111	767,181	575,337	1,654,629	1,458,472
Deferred Inflows of Resources					
Deferred inflows of resources related to pensions	-	312,279	136,071	448,350	24,749
Deferred inflows of resources related to OPEB	-	824	359	1,183	1,377
Total deferred inflows of resources	-	313,103	136,430	449,533	26,126
Net Position					
Net investment in capital assets	-	906,479	9,035	915,514	985,253
Unrestricted	1,203,323	(651,228)	(383,606)	168,489	815,398
Total net position	1,203,323	255,251	(374,571)	1,084,003	1,800,651
Total liabilities, deferred inflows of resources, and net position	\$ 1,515,434	\$ 1,335,535	\$ 337,196	\$ 3,188,165	\$ 3,285,249

City of Cottage Grove
Combining Statement of Revenues, Expenses, and
Changes in Net Position - Internal Service Funds
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

				Totals	
	Self Insurance (700)	Fleet Maintenance (710)	Information Services (720)	2021	2020
Operating Revenues					
Charges for services					
User fees	\$ -	\$ 1,354,081	\$ 1,079,609	\$ 2,433,690	\$ 2,219,605
Employee benefits	2,195,554	-	-	2,195,554	2,185,390
Insurance refunds and reimbursements	124,260	-	-	124,260	46,595
Total operating revenues	<u>2,319,814</u>	<u>1,354,081</u>	<u>1,079,609</u>	<u>4,753,504</u>	<u>4,451,590</u>
Operating Expenses					
Operating and maintenance					
Personal services	-	823,642	309,122	1,132,764	1,065,812
Contractual services	-	218,554	623,641	842,195	719,104
Commodities	-	603,241	98,140	701,381	637,487
Administrative and general					
Personal insurance benefits	2,248,768	-	-	2,248,768	1,865,292
Contractual services	329,083	-	-	329,083	380,101
Claims	145,677	-	-	145,677	369,067
Depreciation	-	45,971	7,289	53,260	74,032
Total operating expenses	<u>2,723,528</u>	<u>1,691,408</u>	<u>1,038,192</u>	<u>5,453,128</u>	<u>5,110,895</u>
Operating loss	(403,714)	(337,327)	41,417	(699,624)	(659,305)
Nonoperating Revenues					
Investment income	(9,249)	-	-	(9,249)	33,577
Loss on sale of asset	-	-	(16,479)	(16,479)	(21,820)
Miscellaneous	7,173	1,531	-	8,704	13,066
Total nonoperating revenues	<u>(2,076)</u>	<u>1,531</u>	<u>(16,479)</u>	<u>(17,024)</u>	<u>24,823</u>
Income before capital					
Income before capital contributions	(405,790)	(335,796)	24,938	(716,648)	(634,482)
Capital contributions	-	-	-	-	42,986
Change in net position	(405,790)	(335,796)	24,938	(716,648)	(591,496)
Net Position					
Beginning of year	<u>1,609,113</u>	<u>591,047</u>	<u>(399,509)</u>	<u>1,800,651</u>	<u>2,392,147</u>
End of year	<u>\$ 1,203,323</u>	<u>\$ 255,251</u>	<u>\$ (374,571)</u>	<u>\$ 1,084,003</u>	<u>\$ 1,800,651</u>

City of Cottage Grove
Combining Statement of Cash Flows -
Internal Service Funds
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

				Totals	
	Self Insurance (700)	Fleet Maintenance (710)	Information Services (720)	2021	2020
Cash Flows - Operating Activities					
Receipts from interfund services provided	\$ 2,112,633	\$ 1,354,672	\$ 1,078,496	\$ 4,545,801	\$ 4,398,255
Receipts from insurance refunds and reimbursements	124,260	-	-	124,260	46,595
Payments to suppliers	(309,575)	(823,786)	(814,523)	(1,947,884)	(2,217,467)
Payments to employees	(2,249,637)	(749,812)	(319,481)	(3,318,930)	(2,832,889)
Miscellaneous revenue	7,173	1,530	-	8,703	13,065
Net cash flows - operating activities	<u>(315,146)</u>	<u>(217,396)</u>	<u>(55,508)</u>	<u>(588,050)</u>	<u>(592,441)</u>
Cash Flows - Noncapital Financing Activities					
Advances to/from other funds	<u>(272,903)</u>	<u>217,396</u>	<u>55,508</u>	<u>1</u>	<u>-</u>
Cash Flows - Capital and Related Financing Activities					
Acquisition of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,635)</u>
Net cash flows - capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,635)</u>
Cash Flows - Investing Activities					
Interest and dividends received	<u>(9,249)</u>	<u>-</u>	<u>-</u>	<u>(9,249)</u>	<u>33,577</u>
Net change in cash and cash equivalents	<u>(597,298)</u>	<u>-</u>	<u>-</u>	<u>(597,298)</u>	<u>(572,499)</u>
Cash and Cash Equivalents					
January 1	<u>1,317,222</u>	<u>-</u>	<u>-</u>	<u>1,317,222</u>	<u>1,889,721</u>
December 31	<u>\$ 719,924</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 719,924</u>	<u>\$ 1,317,222</u>
Reconciliation of Operating Loss to Net Cash Flows - Operating Activities					
Operating loss	\$ (403,714)	\$ (337,327)	\$ 41,417	\$ (699,624)	\$ (659,305)
Adjustments to reconcile operating loss to net cash flows - operating activities					
Depreciation expense	-	45,971	7,289	53,260	74,032
Miscellaneous revenue	7,173	1,530	(1,113)	7,590	13,065
Pension expense	-	54,049	(13,228)	40,821	93,400
Receivables	(82,921)	591	-	(82,330)	(6,740)
Prepaid items	220,366	(9)	(71,347)	149,010	(131,628)
Inventory	-	(25,438)	-	(25,438)	(25,544)
Accounts payable	(2,896)	22,505	(21,387)	(1,778)	(85,077)
Unpaid claims	(103,177)	-	-	(103,177)	124,038
Due to other governmental units	50,892	951	(8)	51,835	6,503
Salaries payable	29	8,317	719	9,065	(12,703)
Health care benefits payable	(898)	-	-	(898)	(5,599)
Compensated absences payable	-	9,622	1,877	11,499	17,657
OPEB expense	-	1,842	273	2,115	5,460
Total adjustments	<u>88,568</u>	<u>119,931</u>	<u>(96,925)</u>	<u>111,574</u>	<u>66,864</u>
Net cash flows - operating activities	<u>\$ (315,146)</u>	<u>\$ (217,396)</u>	<u>\$ (55,508)</u>	<u>\$ (588,050)</u>	<u>\$ (592,441)</u>
Noncash Investing, Capital, and Financing Activities					
Capital asset contributions	\$ -	\$ -	\$ -	\$ -	\$ 42,986

City of Cottage Grove

ECONOMIC DEVELOPMENT AUTHORITY COMPONENT UNIT

Established to account for the receipt and use of monies for economic development purposes.

City of Cottage Grove
Combining Balance Sheet - All Governmental Fund Types -
Economic Development Authority Component Unit
December 31, 2021
With Comparative Totals for December 31, 2020

		Totals	
		Economic Development Authority Component Unit	
	Economic Development Authority (285)	2021	2020
Assets			
Accounts receivable	\$ 8,282	\$ 8,282	\$ 12,685
Prepaid items	480	480	1,275
Taxes receivable - delinquent	832	832	956
Loan receivable	44,175	44,175	73,299
Property held for resale	129,300	129,300	311,718
Total assets	<u>\$ 183,069</u>	<u>\$ 183,069</u>	<u>\$ 399,933</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	31,354	31,354	14,918
Salaries and benefits payable	3,991	3,991	5,376
Due to other governments	435,978	435,978	366,017
Deposits Payable	74,625	74,625	-
Total liabilities	<u>545,948</u>	<u>545,948</u>	<u>386,311</u>
Deferred inflows of resources			
Unavailable revenue - property taxes	832	832	956
Total deferred inflows of resources	<u>832</u>	<u>832</u>	<u>956</u>
Fund balances			
Nonspendable	480	480	1,275
Restricted	(364,191)	(364,191)	11,391
Total fund balances	<u>(363,711)</u>	<u>(363,711)</u>	<u>12,666</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 183,069</u>	<u>\$ 183,069</u>	<u>\$ 399,933</u>
Fund balance reported above		\$ (363,711)	
Other long-term assets, including property taxes receivable, are not available to pay for current-period expenditures, and therefore, are deferred in the governmental funds.		832	
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.			
Deferred inflows of resources related to pensions		(71,116)	
Deferred outflows of resources related to pensions		61,436	
Deferred inflows of resources related to OPEB		(2,790)	
Deferred outflows of resources related to OPEB		186	
Long-term liabilities, including bonds payable, compensated absences, net pension liability, and other post employment benefits, are not due and payable in the current period and therefore are not reported in the funds.		(93,329)	
Net position of component unit		<u>\$ (468,492)</u>	

**Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances - All Governmental Fund Types -
Economic Development Authority Component Unit
For the Year Ended December 31, 2021
With Compative Totals for the Year Ended December 31, 2020**

		Totals	
	Economic Development Authority (285)	2021	2020
Revenues			
General property taxes	\$ 124,930	\$ 124,930	\$ 125,305
Intergovernmental	34,940	34,940	14,978
Charges for services	75,000	75,000	75,000
Investment earnings	(2,471)	(2,471)	8,448
Interest on loan to primary government	600	600	805
Miscellaneous	57,987	57,987	29,758
Total revenues	<u>290,986</u>	<u>290,986</u>	<u>254,294</u>
Expenditures			
Current			
General government			
Personal services	167,275	167,275	214,188
Commodities	1,748	1,748	253
Contractual services	498,340	498,340	256,555
Total expenditures	<u>667,363</u>	<u>667,363</u>	<u>470,996</u>
Net change in fund balances	(376,377)	(376,377)	(216,702)
Fund Balances			
Beginning of year	<u>12,666</u>	<u>12,666</u>	<u>229,368</u>
End of year	<u>\$ (363,711)</u>	<u>\$ (363,711)</u>	<u>\$ 12,666</u>
Net decrease in fund balance reported above		\$ (376,377)	
Revenues in the Statement of Activities that do not report current financial resources are not reported as revenues in the funds			
General property taxes unavailable revenue:			
At December 31, 2020		(956)	
At December 31, 2021		832	
Governmental funds recognize 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.		36,456	
Governmental funds recognize OPEB activity as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.		(4,318)	
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:			
Compensated absences:			
At December 31, 2020		10,145	
At December 31, 2021		<u>(10,219)</u>	
Change in net position of component unit		<u>\$ (344,437)</u>	



SUPPLEMENTARY FINANCIAL INFORMATION

City of Cottage Grove
Combined Schedule of Bonded Indebtedness
December 31, 2021

	<u>Interest Rate</u>	<u>Dated</u>	<u>Final Payment</u>
Primary Government			
General Obligation Bonds			
\$1,405,000 Tax Increment Bonds of 2004A	3.00%-4.65%	7/1/2004	2/1/2024
\$4,660,000 G.O. Refunding Bonds of 2016A	2.00%-3.00%	1/28/2016	2/1/2027
\$9,155,000 G.O. CIP Bonds of 2017A	2.50%-3.25%	5/11/2017	2/1/2038
\$4,090,000 G.O. CIP Bonds of 2019A	3.00%-4.00%	2/14/2019	2/1/2040
Total General Obligation Bonds			
Equipment Certificate			
\$2,845,000 Equipment Certificate of 2019B	3.00%	2/14/2019	2/1/2029
Special Assessment Debt			
Improvement Bonds of 2013A	3.00%-3.50%	9/26/2013	2/1/2029
Improvement Bonds of 2015A	2.50%-3.00%	5/27/2015	2/1/2031
Improvement Bonds of 2016B	2.00%-2.10%	11/16/2016	2/1/2033
Improvement Bonds of 2018A	3.00%	6/26/2018	2/1/2035
Improvement Bonds of 2021A	1.20%-2.00%	6/10/2021	2/1/2037
Improvement Refunding Bond of 2021B	1.05%-2.00%	12/9/2021	2/1/2029
Total Special Assessment Debt with Governmental Commitment			
Total Bonded Indebtedness - Primary Government			
Total Bonded Indebtedness - Reporting Entity			

Authorized and Issued	Retired	Outstanding	Principal due in 2022	Interest due in 2022
\$ 1,405,000	\$ 585,000	\$ 820,000	\$ 255,000	\$ 31,872
4,660,000	2,450,000	2,210,000	350,000	49,650
9,155,000	1,065,000	8,090,000	375,000	228,200
4,090,000	145,000	3,945,000	150,000	129,584
<u>19,310,000</u>	<u>4,245,000</u>	<u>15,065,000</u>	<u>1,130,000</u>	<u>439,306</u>
 2,845,000	 505,000	 2,340,000	 265,000	 66,225
 7,345,000	 2,980,000	 4,365,000	 4,365,000	 49,308
5,700,000	1,760,000	3,940,000	370,000	104,585
4,275,000	975,000	3,300,000	275,000	63,670
7,620,000	410,000	7,210,000	420,000	210,000
3,955,000	-	3,955,000	-	78,002
3,840,000	-	3,840,000	-	42,640
<u>32,735,000</u>	<u>6,125,000</u>	<u>26,610,000</u>	<u>5,430,000</u>	<u>548,205</u>
 54,890,000	 10,875,000	 44,015,000	 6,825,000	 1,053,736
<u>\$ 54,890,000</u>	<u>\$ 10,875,000</u>	<u>\$ 44,015,000</u>	<u>\$ 6,825,000</u>	<u>\$ 1,053,736</u>

**City of Cottage Grove
Debt Service Payments to Maturity
December 31, 2021**

	Primary Government							
	General Obligation Bonds							
	\$1,405,000 Tax Increment Bonds of 2004A	\$4,660,000 G.O. Refunding Bonds of 2016A	\$9,155,000 G.O. CIP Bonds of 2017A	\$4,090,000 G.O. CIP Bonds of 2019A	\$2,845,000 Equipment Certificate of 2019B	\$7,345,000 Improvement Bonds of 2013A	\$5,700,000 Improvement Bonds of 2015A	\$4,275,000 Improvement Bonds of 2016B
Bonds payable	\$ 820,000	\$ 2,210,000	\$ 8,090,000	\$ 3,945,000	\$ 2,340,000	\$ 4,365,000	\$ 3,940,000	\$ 3,300,000
Future interest payable	58,425	151,400	2,169,001	1,340,756	291,750	49,308	547,740	386,530
Totals	<u>\$ 878,425</u>	<u>\$ 2,361,400</u>	<u>\$ 10,259,001</u>	<u>\$ 5,285,756</u>	<u>\$ 2,631,750</u>	<u>\$ 4,414,308</u>	<u>\$ 4,487,740</u>	<u>\$ 3,686,530</u>
Payments to maturity								
2022	\$ 286,872	\$ 399,650	\$ 603,200	\$ 279,584	\$ 331,225	\$ 4,414,308	\$ 474,585	\$ 338,670
2023	294,810	394,075	606,725	278,484	328,200	-	473,335	343,070
2024	296,743	393,275	604,875	277,184	329,950	-	461,935	337,370
2025	-	394,050	602,725	280,584	326,475	-	460,385	331,670
2026	-	391,500	605,200	278,684	327,775	-	459,535	325,970
2027	-	388,850	603,388	276,584	328,775	-	449,535	325,220
2028	-	-	607,325	280,134	329,475	-	443,966	319,420
2029	-	-	605,950	279,359	329,875	-	442,691	313,620
2030	-	-	603,738	278,434	-	-	431,383	312,770
2031	-	-	605,607	277,359	-	-	390,390	311,820
2032	-	-	602,131	276,134	-	-	-	305,670
2033	-	-	602,675	279,684	-	-	-	121,260
2034	-	-	602,151	278,009	-	-	-	-
2035	-	-	601,175	276,040	-	-	-	-
2036	-	-	599,750	278,486	-	-	-	-
2037	-	-	602,799	275,484	-	-	-	-
2038	-	-	599,587	277,234	-	-	-	-
2039	-	-	-	278,654	-	-	-	-
2040	-	-	-	279,641	-	-	-	-
Totals	<u>\$ 878,425</u>	<u>\$ 2,361,400</u>	<u>\$ 10,259,001</u>	<u>\$ 5,285,756</u>	<u>\$ 2,631,750</u>	<u>\$ 4,414,308</u>	<u>\$ 4,487,740</u>	<u>\$ 3,686,530</u>

Primary Government			
General Obligation Bonds			
\$7,620,000 Improvement Bonds of 2018A	\$3,955,000 Improvement Bonds of 2021A	\$3,840,000 Improvement Refunding Bonds of 2021B	Total General Obligation Bonds
\$ 7,210,000	\$ 3,955,000	\$ 3,840,000	\$ 44,015,000
1,617,450	578,566	253,927	7,444,853
<u>\$ 8,827,450</u>	<u>\$ 4,533,566</u>	<u>\$ 4,093,927</u>	<u>\$ 51,459,853</u>
\$ 630,000	78,001	\$ 42,640	\$ 7,878,735
632,175	296,022	571,065	4,217,961
633,900	296,372	580,665	4,212,269
630,250	296,622	579,965	3,902,726
631,225	296,772	579,065	3,895,726
631,750	296,822	577,965	3,878,889
631,825	296,773	579,372	3,488,290
631,450	296,622	583,190	3,482,757
630,625	296,373	-	2,553,323
629,350	297,102	-	2,511,628
627,625	298,695	-	2,110,255
630,375	299,948	-	1,933,942
627,600	295,958	-	1,803,718
629,300	296,790	-	1,803,305
-	297,260	-	1,175,496
-	297,434	-	1,175,717
-	-	-	876,821
-	-	-	278,654
-	-	-	279,641
<u>\$ 8,827,450</u>	<u>\$ 4,533,566</u>	<u>\$ 4,093,927</u>	<u>\$ 51,459,853</u>



**City of Cottage Grove
Deferred Tax Levies
December 31, 2021**

Year of Tax Levy/Collection	Special Assessment Bonds						Total Special Assessment Bonds
	\$1,865,000 Bonds of 2012A	\$3,840,000 Refunding Bonds of 2021B	\$5,700,000 Bonds of 2015A	\$4,275,000 Bonds of 2016B	\$7,620,000 Bonds of 2018A	\$3,955,000 Bonds of 2021A	
2021/22	\$ 85,567	\$ 514,438	\$ 323,765	\$ 201,117	\$ 383,599	\$ 251,122	\$ 1,759,608
2022/23	88,266	516,870	316,853	198,926	385,646	251,542	1,758,103
2023/24	85,326	516,240	320,440	196,736	381,971	251,857	1,752,570
2024/25	87,489	515,400	323,712	194,545	383,231	252,067	1,756,444
2025/26	42,424	514,350	318,269	197,604	384,019	252,172	1,708,838
2026/27	-	513,090	318,076	195,308	384,334	252,171	1,662,979
2027/28	-	517,305	321,939	193,013	384,176	252,066	1,668,499
2028/29	-	-	315,014	195,967	383,546	251,857	1,146,384
2029/30	-	-	328,911	198,816	382,444	251,542	1,161,713
2030/31	-	-	-	196,310	380,868	253,390	830,568
2031/32	-	-	-	70,082	384,071	254,886	709,039
2032/33	-	-	-	-	381,393	250,770	632,163
2033/34	-	-	-	-	383,493	251,757	635,250
2034/35	-	-	-	-	-	252,518	252,518
2035/36	-	-	-	-	-	252,744	252,744
Totals	<u>\$ 389,072</u>	<u>\$ 3,607,693</u>	<u>\$ 2,886,979</u>	<u>\$ 2,038,424</u>	<u>\$ 4,982,791</u>	<u>\$ 3,782,461</u>	<u>\$ 17,687,420</u>

City of Cottage Grove
Subcombining Balance Sheet -
Pavement Management Debt Service Schedule
December 31, 2021
With Comparative Totals for December 31, 2020

	G.O. Improvement Bonds 2013A (491)	G.O. Improvement Bonds 2015A (492)	G.O. Improvement Bonds 2016B (493)
Assets			
Cash and investments	\$ 4,068,538	\$ 787,002	\$ 193,835
Taxes receivable - delinquent	1,984	1,108	621
Special assessments receivable			
Deferred	565,694	634,779	512,836
Delinquent	334	1,137	295
Special deferred	717	5,949	9,257
Total assets	<u>\$ 4,637,267</u>	<u>\$ 1,429,975</u>	<u>\$ 716,844</u>
Liabilities			
and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Deferred revenue	-	1	-
Total liabilities	<u>-</u>	<u>1</u>	<u>-</u>
Deferred Inflows of Resources			
Unavailable revenue - property taxes	1,984	1,108	621
Unavailable revenue - special assessments	566,745	641,865	522,388
Total deferred inflows of resources	<u>568,729</u>	<u>642,973</u>	<u>523,009</u>
Fund Balances			
Restricted	<u>4,068,538</u>	<u>787,001</u>	<u>193,835</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,637,267</u>	<u>\$ 1,429,975</u>	<u>\$ 716,844</u>

Totals	
Pavement Management Debt	
Service Schedule	

2021	2020
\$ 5,049,375	\$ 1,879,500
3,713	4,797
1,713,309	2,134,827
1,766	2,738
15,923	15,473
<u>\$ 6,784,086</u>	<u>\$ 4,037,335</u>

\$ -	\$ 500
1	-
<u>1</u>	<u>500</u>

3,713	4,797
<u>1,730,998</u>	<u>2,153,038</u>
<u>1,734,711</u>	<u>2,157,835</u>

<u>5,049,374</u>	<u>1,879,000</u>
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<u>\$ 6,784,086</u>	<u>\$ 4,037,335</u>
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City of Cottage Grove
Subcombining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Pavement Management Debt Service Schedule
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

	G.O. Improvement Bonds 2012A (490)	G.O. Improvement Bonds 2013A (491)	G.O. Improvement Bonds 2015A (492)
Revenues			
General property taxes	\$ -	\$ 299,827	\$ 199,825
Special assessments	4,373	129,928	135,549
Miscellaneous:			
Investment earnings	61	89	(3,757)
Total revenues	<u>4,434</u>	<u>429,844</u>	<u>331,617</u>
Expenditures			
Current			
General government	5,728	1,957	1,480
Debt service			
Principal	890,000	475,000	365,000
Interest and other charges	8,563	222,511	115,610
Total expenditures	<u>904,291</u>	<u>699,468</u>	<u>482,090</u>
Excess of revenues under expenditures	(899,857)	(269,624)	(150,473)
Other Financing Sources			
Bond Issuance	-	3,837,927	-
Bond Premium	-	113,843	-
Transfers in	635,243	-	-
Total other financing sources (uses)	<u>635,243</u>	<u>3,951,770</u>	<u>-</u>
Net change in fund balances	(264,614)	3,682,146	(150,473)
Fund Balances			
Beginning of year	<u>264,614</u>	<u>386,392</u>	<u>937,474</u>
End of year	<u>\$ -</u>	<u>\$ 4,068,538</u>	<u>\$ 787,001</u>

G.O. Improvement Bonds 2016B (493)	Totals	
	Pavement Management Debt Service Schedule	
	2021	2020
\$ 149,813	\$ 649,465	\$ 721,227
99,697	369,547	542,228
(419)	(4,026)	15,541
<u>249,091</u>	<u>1,014,986</u>	<u>1,278,996</u>
1,606	10,771	11,647
275,000	2,005,000	1,225,000
69,170	415,854	378,923
<u>345,776</u>	<u>2,431,625</u>	<u>1,615,570</u>
(96,685)	(1,416,639)	(336,574)
-	3,837,927	-
-	113,843	-
-	635,243	-
<u>-</u>	<u>4,587,013</u>	<u>-</u>
(96,685)	3,170,374	(336,574)
<u>290,520</u>	<u>1,879,000</u>	<u>2,215,574</u>
<u>\$ 193,835</u>	<u>\$ 5,049,374</u>	<u>\$ 1,879,000</u>

City of Cottage Grove
Subcombining Balance Sheet -
Tax Increment Construction Revolving Schedule
December 31, 2021
With Comparative Totals for December 31, 2020

	TIF 1-8 (533)	TIF 1-12 (532, 534)	TIF 1-15 (529)	TIF 1-16 (528)
Assets				
Cash and investments	\$ 403,909	\$ 1,607,458	\$ 23,238	\$ 2,675
Taxes receivable - delinquent	-	-	-	-
Total assets	<u>\$ 403,909</u>	<u>\$ 1,607,458</u>	<u>\$ 23,238</u>	<u>\$ 2,675</u>
Liabilities				
and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Interfund loan payable	-	-	296,750	180,787
Total liabilities	<u>-</u>	<u>-</u>	<u>296,750</u>	<u>180,787</u>
Deferred Inflows of Resources				
Unavailable revenue - tax increment	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Restricted	403,909	1,607,458	-	-
Unassigned	-	-	(273,512)	(178,112)
Total fund balances	<u>403,909</u>	<u>1,607,458</u>	<u>(273,512)</u>	<u>(178,112)</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 403,909</u>	 <u>\$ 1,607,458</u>	 <u>\$ 23,238</u>	 <u>\$ 2,675</u>

TIF 1-17 Dominium (540)	TIF 1-18 (542)	TIF 1-20 Northpoint (535)	Reconciliation to Nonmajor Fund	Totals	
				TIF Revolving Capital Project Schedule	
				2021	2020
\$ 8	\$ 172	\$ 14,714	\$ -	\$ 2,052,174	\$ 1,389,168
-	-	-	-	-	5,144
<u>\$ 8</u>	<u>\$ 172</u>	<u>\$ 14,714</u>	<u>\$ -</u>	<u>\$ 2,052,174</u>	<u>\$ 1,394,312</u>
\$ -	\$ -	\$ 12,352	\$ -	\$ 12,352	\$ -
32,268	15,226	50,000	-	575,031	631,247
<u>32,268</u>	<u>15,226</u>	<u>62,352</u>	<u>-</u>	<u>587,383</u>	<u>631,247</u>
-	-	-	-	-	5,144
-	-	-	-	-	5,144
-	-	-	(546,576)	1,464,791	757,921
(32,260)	(15,054)	(47,638)	546,576	-	-
<u>(32,260)</u>	<u>(15,054)</u>	<u>(47,638)</u>	<u>-</u>	<u>1,464,791</u>	<u>757,921</u>
<u>\$ 8</u>	<u>\$ 172</u>	<u>\$ 14,714</u>	<u>\$ -</u>	<u>\$ 2,052,174</u>	<u>\$ 1,394,312</u>

**Subcombining Schedule of Revenues,
Expenditures, and Changes in Fund Balances -
Tax Increment Construction Revolving Schedule
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020**

	TIF 1-8 (533)	TIF 1-12 (532, 534)	TIF 1-15 (529)	TIF 1-16 (528)
Revenues				
Tax increment collections	\$ -	\$ 860,199	\$ 92,165	\$ 38,633
Investment earnings	-	(7,053)	(334)	(114)
Total revenues	<u>-</u>	<u>853,146</u>	<u>91,831</u>	<u>38,519</u>
Expenditures				
Current				
Economic development	-	211,712	240	221
Debt service				
Interest and other charges	-	-	11,064	6,381
Total expenditures	<u>-</u>	<u>211,712</u>	<u>11,304</u>	<u>6,602</u>
Net change in fund balances	-	641,434	80,527	31,917
Fund Balances				
Beginning of year	<u>403,909</u>	<u>966,024</u>	<u>(354,039)</u>	<u>(210,029)</u>
End of year	<u>\$ 403,909</u>	<u>\$ 1,607,458</u>	<u>\$ (273,512)</u>	<u>\$ (178,112)</u>

TIF 1-17 Dominium (540)	TIF 1-18 (542)	TIF 1-20 Northpoint (535)	Totals TIF Revolving Capital Project Schedule	
			2021	2020
\$ 234,395	\$ 19,278	\$ -	\$ 1,244,670	\$ 647,919
1	1	-	(7,499)	12,432
<u>234,396</u>	<u>19,279</u>	<u>-</u>	<u>1,237,171</u>	<u>660,351</u>
233,867	18,129	47,638	511,807	451,565
525	524	-	18,494	21,895
<u>234,392</u>	<u>18,653</u>	<u>47,638</u>	<u>530,301</u>	<u>473,460</u>
4	626	(47,638)	706,870	186,891
(32,264)	(15,680)	-	757,921	571,030
<u>\$ (32,260)</u>	<u>\$ (15,054)</u>	<u>\$ (47,638)</u>	<u>\$ 1,464,791</u>	<u>\$ 757,921</u>

With Comparative Totals for December 31, 2020

2020

City of Cottage Grove
Subcombining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
TIF Debt Service Revolving Schedule
For the Year Ended December 31, 2021
With Comparative Totals for the Year Ended December 31, 2020

			Totals	
			TIF Debt Service	
			Revolving Schedule	
	2004A Tax Exempt Increment Bonds TIF 1-12 (338)	2014A Taxable Tax Increment Refunding Bonds TIF 1-12 (341)	2021	2020
Revenues				
Tax increment collections	\$ 104,040	\$ 78,523	\$ 182,563	\$ 673,740
Investment earnings	(622)	(418)	(1,040)	400
Total revenues	<u>103,418</u>	<u>78,105</u>	<u>181,523</u>	<u>674,140</u>
Expenditures				
Current				
Economic development	856	600	1,456	2,071
Debt service				
Principal retirement	65,000	200,000	265,000	275,000
Interest and other charges	39,040	3,401	42,441	48,820
Total expenditures	<u>104,896</u>	<u>204,001</u>	<u>308,897</u>	<u>325,891</u>
Net Change in Fund Balances	(1,478)	(125,896)	(127,374)	348,249
FUND BALANCES				
Beginning of year	<u>112,093</u>	<u>212,614</u>	<u>324,707</u>	<u>(23,542)</u>
End of year	<u>\$ 110,615</u>	<u>\$ 86,718</u>	<u>\$ 197,333</u>	<u>\$ 324,707</u>



STATISTICAL SECTION (UNAUDITED)

City of Cottage Grove Statistical Section (Unaudited)

This part of the City of Cottage Grove' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

- Table 1 – Net Position by Component
- Table 2 – Changes in Net Position
- Table 3 – Fund Balances of Governmental Funds
- Table 4 – Changes in Fund Balances of Governmental Funds

Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source, property taxes.

- Table 5 – Assessed and Estimated Actual Value of Taxable Property
- Table 6 – Property Tax Rates Direct and Overlapping Governments
- Table 7 – Principal Property Taxpayers
- Table 8 – Property Tax Levies and Collections

Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current level of outstanding debt and the government's ability to issue additional debt in the future.

- Table 9 – Ratios of Outstanding Debt by Type
- Table 10 – Ratios of General Bonded Debt Outstanding
- Table 11 – Direct and Overlapping Governmental Activities Debt
- Table 12 – Legal Debt Margin Information

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

- Table 13 – Demographic and Economic Statistics
- Table 14 – Principal Employers

City of Cottage Grove
Statistical Section (Unaudited) (Continued)

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and activities it performs.

Table 15 – Full-time Equivalent City Government Employees by Function

Table 16 – Operating Indicators by Function/Program

Table 17 – Capital Asset Statistics by Function/Program

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	Fiscal Year			
	2012	2013	2014	2015
Governmental activities				
Net investment in capital assets	\$ 120,412,875	\$ 124,156,059	\$ 127,260,042	\$ 125,562,970
Restricted	4,210,913	7,187,948	6,971,432	8,766,706
Unrestricted	25,024,447	25,908,617	28,277,397	24,285,174
Total governmental activities net position	<u>\$ 149,648,235</u>	<u>\$ 157,252,624</u>	<u>\$ 162,508,871</u>	<u>\$ 158,614,850</u>
Business-type activities				
Net investment in capital assets	\$ 53,225,445	\$ 51,453,195	\$ 54,432,059	\$ 54,202,710
Restricted	-	-	-	-
Unrestricted	14,645,490	16,792,024	15,896,363	13,980,970
Total business-type activities net position	<u>\$ 67,870,935</u>	<u>\$ 68,245,219</u>	<u>\$ 70,328,422</u>	<u>\$ 68,183,680</u>
Primary Government				
Net investment in capital assets	\$ 173,638,320	\$ 175,609,254	\$ 181,692,101	\$ 179,765,680
Restricted	4,210,913	7,187,948	6,971,432	8,766,706
Unrestricted	39,669,937	42,700,641	44,173,760	38,266,144
Total primary government net position	<u>\$ 217,519,170</u>	<u>\$ 225,497,843</u>	<u>\$ 232,837,293</u>	<u>\$ 226,798,530</u>

Table 1

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 132,834,867	\$ 140,298,832	\$ 152,256,234	\$ 173,846,256	\$ 198,383,059	\$ 204,395,412
7,609,138	2,855,507	6,177,599	5,199,682	7,959,917	8,691,283
19,091,443	24,845,782	21,252,792	24,697,514	25,127,751	30,394,564
<u>\$ 159,535,448</u>	<u>\$ 168,000,121</u>	<u>\$ 179,686,625</u>	<u>\$ 203,743,452</u>	<u>\$ 231,470,727</u>	<u>\$ 243,481,259</u>
\$ 54,063,470	\$ 56,060,163	\$ 63,822,257	\$ 70,373,534	\$ 75,408,885	\$ 87,203,382
-	-	-	-	-	-
13,628,016	11,528,841	11,707,720	12,742,735	13,696,597	15,530,934
<u>\$ 67,691,486</u>	<u>\$ 67,589,004</u>	<u>\$ 75,529,977</u>	<u>\$ 83,116,269</u>	<u>\$ 89,105,482</u>	<u>\$ 102,734,316</u>
\$ 186,898,337	\$ 196,358,995	\$ 216,078,491	\$ 244,219,790	\$ 273,791,944	\$ 291,598,794
7,609,138	2,855,507	6,177,599	5,199,682	7,959,917	8,691,283
32,719,459	36,374,623	32,960,512	37,440,249	38,824,348	45,925,498
<u>\$ 227,226,934</u>	<u>\$ 235,589,125</u>	<u>\$ 255,216,602</u>	<u>\$ 286,859,721</u>	<u>\$ 320,576,209</u>	<u>\$ 346,215,575</u>

**City of Cottage Grove
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)**

	Fiscal Year		
	2012	2013	2014
Expenses			
Governmental activities			
General government	\$ 2,997,825	\$ 2,270,332	\$ 2,229,518
Community development	-	903,180	946,001
Economic development	362,009	61,302	545,646
Public safety	7,069,301	6,949,225	7,212,998
Public works	6,609,111	8,121,230	7,599,182
Culture and recreation	3,059,273	4,768,181	5,119,093
Interest on long-term debt	827,645	976,891	808,642
Total governmental activities expenses	<u>20,925,164</u>	<u>24,050,341</u>	<u>24,461,080</u>
Business-type activities:			
Golf course	1,614,321	-	-
Street lights	659,869	742,410	867,690
Cottage Grove EMS	1,109,809	1,322,635	1,412,855
Water operating	2,049,877	2,341,555	2,216,819
Sewer operating	2,242,778	2,278,958	2,428,944
Total business-type activities	<u>7,676,654</u>	<u>6,685,558</u>	<u>6,926,308</u>
Total primary government expenses	<u>\$ 28,601,818</u>	<u>\$ 30,735,899</u>	<u>\$ 31,387,388</u>
Program Revenues			
Governmental activities			
Charges for services			
General government	\$ 883,272	\$ 238,721	\$ 138,768
Community development	-	1,115,203	989,140
Economic development	210	7,626	1,771
Public safety	429,646	353,130	325,368
Public works	880,095	797,432	1,010,695
Culture and recreation	1,026,685	2,413,744	2,448,968
Operating grants and contributions	1,075,529	1,211,506	1,545,268
Capital grants and contributions	3,064,292	10,370,972	9,401,775
Total governmental activities program revenues	<u>7,359,729</u>	<u>16,508,334</u>	<u>15,861,753</u>
Business-type activities			
Charges for services			
Golf course	1,566,035	-	-
Street lights	540,696	580,837	658,810
Cottage Grove EMS	1,528,756	1,569,017	1,626,320
Water operating	2,773,937	2,369,570	1,868,942
Sewer operating	2,207,363	2,175,479	2,151,756
Operating grants and contributions	-	-	-
Capital grants and contributions	-	1,051,532	1,783,762
Total business-type activities program revenues	<u>8,616,787</u>	<u>7,746,435</u>	<u>8,089,590</u>
Total primary government program revenues	<u>\$ 15,976,516</u>	<u>\$ 24,254,769</u>	<u>\$ 23,951,343</u>

Table 2

Fidcal Year						
2015	2016	2017	2018	2019	2020	2021
\$ 2,346,805	\$ 3,450,479	\$ 2,398,669	\$ 2,573,693	\$ 2,704,159	\$ 5,621,197	\$ 2,936,133
1,086,197	1,173,071	1,527,549	1,626,960	1,524,566	1,750,768	2,305,822
1,460,114	2,257,548	740,668	275,927	492,107	583,767	823,036
7,662,393	10,153,726	9,308,430	9,353,309	9,272,317	6,947,733	11,098,534
7,426,045	9,623,335	8,413,073	8,559,929	10,062,896	13,650,476	15,567,240
5,153,844	5,340,558	5,137,951	5,035,903	5,566,175	5,638,642	6,365,540
1,029,228	875,642	962,772	1,037,986	1,286,632	1,141,147	1,236,037
26,164,626	32,874,359	28,489,112	28,463,707	30,908,852	35,333,730	40,332,342
-	-	-	-	-	-	-
746,794	746,005	882,660	991,041	1,073,480	1,152,326	1,262,557
1,507,766	1,688,041	1,571,044	1,605,779	1,750,771	1,843,840	2,091,317
2,438,166	2,370,466	2,789,792	2,980,080	2,904,174	3,039,639	3,428,669
2,448,283	2,727,188	2,879,119	2,881,446	3,139,150	3,463,493	3,532,908
7,141,009	7,531,700	8,122,615	8,458,346	8,867,575	9,499,298	10,315,451
\$ 33,305,635	\$ 40,406,059	\$ 36,611,727	\$ 36,922,053	\$ 39,776,427	\$ 44,833,028	\$ 50,647,793
\$ 117,636	\$ 665,193	\$ 108,808	\$ 319,999	\$ 196,283	\$ 193,964	\$ 54,220
1,527,836	1,660,365	2,240,628	1,758,096	2,424,030	2,648,715	3,439,162
3,467	5,210	210	210	572,983	400,210	210
394,574	431,862	363,782	360,609	409,463	764,732	1,689,365
971,599	975,532	1,099,690	3,932,082	3,106,452	1,095,238	2,304,418
3,091,072	2,725,288	2,682,090	3,376,799	3,094,394	2,578,312	3,798,744
1,237,805	1,676,805	1,408,099	3,710,686	2,231,407	17,726,027	4,648,424
5,861,631	10,284,047	13,805,696	13,899,381	29,783,591	20,144,097	23,828,108
13,205,620	18,424,302	21,709,003	27,357,862	41,818,603	45,551,295	39,762,651
-	-	-	-	-	-	-
549,005	530,905	685,560	821,512	825,587	962,958	1,115,511
1,431,007	1,766,236	1,510,101	2,006,555	2,066,733	1,772,704	2,524,990
1,840,088	1,817,862	1,664,292	2,144,652	2,537,654	3,002,920	3,648,447
2,310,624	2,291,038	2,294,714	2,685,608	3,064,703	3,190,196	3,352,994
-	-	-	2,350	23,409	101,196	147,694
361,762	196,671	441,738	4,488,437	2,700,615	3,842,839	6,359,047
6,492,486	6,602,712	6,596,405	12,149,114	11,218,701	12,872,813	17,148,683
\$ 19,698,106	\$ 25,027,014	\$ 28,305,408	\$ 39,506,976	\$ 53,037,304	\$ 58,424,108	\$ 56,911,334

**City of Cottage Grove
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)**

	Fiscal Year		
	2012	2013	2014
Net (Expense)/Revenue			
Governmental activities	\$ (13,565,435)	\$ (7,542,007)	\$ (8,599,327)
Business-type activities	940,133	1,060,877	1,163,282
Total primary government net expense	<u>\$ (12,625,302)</u>	<u>\$ (6,481,130)</u>	<u>\$ (7,436,045)</u>
General Revenues and Other Changes in Net Position			
Governmental activities			
Property taxes	\$ 12,330,135	\$ 12,096,046	\$ 12,616,267
Franchise taxes	537,682	540,767	542,689
Aggregate taxes	26,180	26,135	26,236
Tax increment collections	892,438	939,314	711,628
Grants and contributions not restricted to specific programs	29,742	29,060	83,682
Unrestricted investment earnings (loss)	368,821	(149,614)	551,910
Gain on sale of capital assets	10,546	3,997	43,904
Transfers	413,895	375,266	(720,742)
Special item-golf course loan forgiveness	-	1,020,000	-
Total governmental activities	<u>14,609,439</u>	<u>14,880,971</u>	<u>13,855,574</u>
Business-type activities			
Grants and contributions not restricted to specific programs	-	-	-
Unrestricted investment earnings (loss)	118,396	(45,902)	199,179
Gain on sale of capital assets	-	-	-
Transfers	(413,895)	(375,266)	720,742
Total business-type activities	<u>(295,499)</u>	<u>(421,168)</u>	<u>919,921</u>
Total primary government	<u>\$ 14,313,940</u>	<u>\$ 14,459,803</u>	<u>\$ 14,775,495</u>
Change in Net Position			
Governmental activities	\$ 1,044,004	\$ 7,338,964	\$ 5,256,247
Business-type activities	644,634	639,709	2,083,203
Total primary government	<u>\$ 1,688,638</u>	<u>\$ 7,978,673</u>	<u>\$ 7,339,450</u>

Notes: (1) Community Development is in General Government in 2011 & 2012.
(2) Golf Course reclassified to a special revenue fund in 2013.

Continued
Table 2

Fidcal Year						
2015	2016	2017	2018	2019	2020	2021
\$ (12,959,006)	\$ (14,450,057)	\$ (6,780,109)	\$ (1,105,845)	\$ 10,909,751	\$ 10,217,565	\$ (569,691)
(648,523)	(928,988)	(1,526,210)	3,690,768	2,351,126	3,373,515	6,833,232
<u>\$ (13,607,529)</u>	<u>\$ (15,379,045)</u>	<u>\$ (8,306,319)</u>	<u>\$ 2,584,923</u>	<u>\$ 13,260,877</u>	<u>\$ 13,591,080</u>	<u>\$ 6,263,541</u>
\$ 13,394,585	\$ 13,956,582	\$ 14,483,061	\$ 15,171,020	\$ 15,608,602	\$ 16,881,359	\$ 17,494,963
526,643	516,931	560,492	567,875	583,715	596,537	615,326
37,133	39,748	28,442	20,791	22,250	22,699	23,467
710,541	776,061	1,002,046	769,475	1,085,358	1,321,659	1,427,233
99,137	126,058	126,670	-	113,435	181,316	83,568
357,170	285,494	330,903	519,675	982,812	582,781	(258,924)
(15,157)	-	-	71,631	49,186	34,579	31,111
613,878	(330,219)	(1,286,832)	(4,126,962)	(4,973,641)	(2,435,861)	(6,836,521)
-	-	-	-	-	-	-
<u>15,723,930</u>	<u>15,370,655</u>	<u>15,244,782</u>	<u>12,993,505</u>	<u>13,471,717</u>	<u>17,185,069</u>	<u>12,580,223</u>
-	7,736	17,161	-	-	-	-
137,896	96,851	119,735	152,466	261,525	179,837	(40,919)
-	1,988	-	-	-	-	-
(613,878)	330,219	1,286,832	4,126,962	4,973,641	2,435,861	6,836,521
<u>(475,982)</u>	<u>436,794</u>	<u>1,423,728</u>	<u>4,279,428</u>	<u>5,235,166</u>	<u>2,615,698</u>	<u>6,795,602</u>
<u>\$ 15,247,948</u>	<u>\$ 15,807,449</u>	<u>\$ 16,668,510</u>	<u>\$ 17,272,933</u>	<u>\$ 18,706,883</u>	<u>\$ 19,800,767</u>	<u>\$ 19,375,825</u>
\$ 2,764,924	\$ 920,598	\$ 8,464,673	\$ 11,887,660	\$ 24,381,468	\$ 27,402,634	\$ 12,010,532
(1,124,505)	(492,194)	(102,482)	7,970,196	7,586,292	5,989,213	13,628,834
<u>\$ 1,640,419</u>	<u>\$ 428,404</u>	<u>\$ 8,362,191</u>	<u>\$ 19,857,856</u>	<u>\$ 31,967,760</u>	<u>\$ 33,391,847</u>	<u>\$ 25,639,366</u>

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

	Fiscal Year				
	2012	2013	2014	2015	2016
General Fund					
Nonspendable					
Prepaid items	\$ 5,764	\$ 13,175	\$ 18,019	\$ 15,383	\$ 11,222
Assigned	1,695,203	1,443,243	1,380,698	1,408,357	1,393,200
Unassigned	7,449,565	7,775,548	8,113,424	8,829,697	9,036,425
Total general fund	<u>\$ 9,150,532</u>	<u>\$ 9,231,966</u>	<u>\$ 9,512,141</u>	<u>\$ 10,253,437</u>	<u>\$ 10,440,847</u>
All other Governmental Funds					
Nonspendable					
Prepaid items	\$ 938	\$ 10,229	\$ 8,529	\$ 7,343	\$ 5,723
Inventory	-	31,617	24,434	20,696	28,750
Restricted	2,997,220	4,347,850	4,478,812	4,857,365	3,200,692
Committed	560,321	416,027	329,841	394,204	731,090
Assigned	20,240,161	22,936,733	25,591,181	26,322,717	23,020,349
Unassigned	(9,521,907)	(10,379,965)	(10,958,389)	(9,122,473)	(10,240,496)
Total all other governmental funds	<u>\$ 14,276,733</u>	<u>\$ 17,362,491</u>	<u>\$ 19,474,408</u>	<u>\$ 22,479,852</u>	<u>\$ 16,746,108</u>
Total all funds	<u>\$ 23,427,265</u>	<u>\$ 26,594,457</u>	<u>\$ 28,986,549</u>	<u>\$ 32,733,289</u>	<u>\$ 27,186,955</u>

Notes:

The implementation of Governmental Accounting Standards Board Statement No. 54 in 2011 resulted in a significant change in the City's fund balance classifications.

Table 3

Fiscal Year				
2017	2018	2019	2020	2021
\$ 8,750	\$ 47,532	\$ 33,719	\$ 27,042	\$ 43,228
1,589,169	1,383,065	1,432,671	1,768,606	1,676,895
9,233,073	9,814,949	10,224,988	10,479,728	11,384,256
<u>\$ 10,830,992</u>	<u>\$ 11,245,546</u>	<u>\$ 11,691,378</u>	<u>\$ 12,275,376</u>	<u>\$ 13,104,379</u>
\$ 2,827	\$ 10,889	\$ 14,933	\$ 33,818	\$ 7,743
30,625	30,297	25,601	28,265	84,153
3,306,203	3,515,300	3,876,020	4,969,881	9,649,776
947,486	1,383,402	1,736,590	2,136,969	2,531,015
21,301,562	19,445,494	19,583,736	21,455,576	25,923,365
(5,511,868)	(5,804,056)	(7,464,138)	(9,643,235)	(4,875,306)
<u>\$ 20,076,835</u>	<u>\$ 18,581,326</u>	<u>\$ 17,772,742</u>	<u>\$ 18,981,274</u>	<u>\$ 33,320,746</u>
<u>\$ 30,907,827</u>	<u>\$ 29,826,872</u>	<u>\$ 29,464,120</u>	<u>\$ 31,256,650</u>	<u>\$ 46,425,125</u>

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

	Fiscal Year			
	2012	2013	2014	2015
Revenues				
General property taxes	\$ 12,367,978	\$ 12,081,764	\$ 12,687,917	\$ 13,465,987
Other taxes	1,456,300	1,513,749	1,292,229	1,274,317
Special assessments	1,153,019	1,575,736	1,326,017	1,499,796
Licenses and permits	831,687	860,954	904,400	1,305,442
Direct charges to developers	16,555	2,106,723	661,861	307,971
Intergovernmental	2,684,040	4,642,768	3,932,021	2,415,754
Charges for services	2,467,187	4,023,844	3,572,351	3,808,618
Rent	-	-	435,975	450,428
Fines and forfeits	198,022	188,657	171,317	228,642
Investment earnings (loss)	196,879	(173,267)	452,293	262,799
Interest on interfund loan	155,301	47,025	59,066	74,340
Connection charges	282,265	805,261	841,434	318,092
Park dedication fees	41,990	252,386	63,595	9,010
Miscellaneous	601,255	705,409	1,005,867	1,138,274
Total revenues	<u>22,452,478</u>	<u>28,631,009</u>	<u>27,406,343</u>	<u>26,559,470</u>
Expenditures				
Current				
General government	2,689,156	2,071,272	2,025,709	2,155,327
Community development	-	892,699	919,126	1,058,537
Economic development	491,040	151,562	541,838	1,456,306
Public safety	6,151,677	6,297,323	6,484,552	6,751,804
Public works	4,059,582	4,271,651	4,306,068	4,344,837
Culture and recreation	2,387,655	3,954,968	4,169,469	4,154,992
Capital outlay	15,420,808	12,274,561	5,028,422	7,036,802
Debt Service				
Principal retirement	1,335,000	950,000	2,470,000	1,320,000
Capital lease payment	250,000	293,953	305,076	316,235
Interest and fiscal charges	849,046	769,129	882,508	912,107
Total expenditures	<u>33,633,964</u>	<u>31,927,118</u>	<u>27,132,768</u>	<u>29,506,947</u>
Excess revenues over (under) expenditures	<u>(11,181,486)</u>	<u>(3,296,109)</u>	<u>273,575</u>	<u>(2,947,477)</u>
Other Financing Sources (Uses)				
Transfers in	2,171,149	759,446	1,840,995	3,049,657
Transfers out	(1,881,870)	(638,374)	(1,213,059)	(2,362,952)
Bonds issued	1,865,000	7,345,000	1,405,000	5,700,000
Premium on debt issued	-	211,507	18,461	254,245
Discount on debt Issued	(15,852)	-	-	-
Proceeds from sale of capital assets	10,546	27,195	67,120	53,267
Total other financing sources (uses)	<u>2,148,973</u>	<u>7,704,774</u>	<u>2,118,517</u>	<u>6,694,217</u>
Net change in fund balances	<u>\$ (9,032,513)</u>	<u>\$ 4,408,665</u>	<u>\$ 2,392,092</u>	<u>\$ 3,746,740</u>
Debt service as a percentage of noncapital expenditures	13.4%	10.2%	16.5%	11.3%

Note: (1) Community Development is in General Government in 2011 & 2012

Table 4

Fiscal Year						
2016	2017	2018	2019	2020	2021	
\$ 13,957,128	\$ 14,649,224	\$ 15,166,368	\$ 15,631,133	\$ 16,887,233	\$ 17,514,744	
1,332,740	1,402,475	1,358,141	1,691,323	1,940,895	2,066,026	
2,004,196	2,715,466	2,482,866	4,282,185	6,085,906	8,420,102	
1,323,680	1,922,934	1,773,543	2,277,642	2,480,933	3,181,740	
277,860	273,200	132,385	299,683	444,907	627,540	
5,642,451	8,077,051	5,283,405	17,716,725	20,635,136	10,662,269	
4,061,301	4,140,390	4,903,311	4,988,080	5,062,505	6,969,681	
464,078	435,688	486,270	474,994	492,206	494,880	
236,260	184,942	208,744	220,024	141,380	192,036	
219,963	310,579	460,856	924,396	527,309	(269,070)	
52,040	52,206	26,474	23,903	21,895	19,395	
649,489	2,050,958	2,776,937	1,932,844	2,563,422	5,293,099	
212,865	526,936	853,659	472,500	1,110,209	2,014,802	
1,864,861	1,982,338	2,024,992	1,870,544	1,151,221	1,024,348	
32,298,912	38,724,387	37,937,951	52,805,976	59,545,157	58,211,592	
3,143,136	2,200,031	2,453,986	2,488,722	5,122,412	2,504,935	
1,117,760	1,304,601	1,594,534	1,486,081	1,753,836	2,329,259	(1)
2,236,464	695,356	230,615	447,061	539,092	823,036	
7,447,058	7,798,262	8,660,273	8,535,996	8,186,255	10,257,201	
4,133,659	3,900,347	4,066,609	4,769,732	6,257,352	6,910,688	
4,438,628	4,303,051	4,627,375	5,013,805	4,646,429	5,968,879	
17,201,219	22,426,545	20,919,610	34,786,137	28,300,835	17,786,563	
6,570,000	1,915,000	3,595,000	2,420,000	2,435,000	3,785,000	
327,432	-	-	-	-	-	
1,023,721	900,240	1,123,547	1,253,185	1,352,629	1,344,234	
47,639,077	45,443,433	47,271,549	61,200,719	58,593,840	51,709,795	
(15,340,165)	(6,719,046)	(9,333,598)	(8,394,743)	951,317	6,501,797	
1,648,258	7,111,644	5,149,453	5,308,513	5,094,561	2,897,844	
(1,162,564)	(6,135,532)	(4,649,003)	(4,486,763)	(4,267,119)	(2,265,181)	
8,935,000	9,155,000	7,620,000	6,935,000	-	7,795,000	
357,684	289,321	111,630	239,309	-	235,748	
-	-	-	-	-	-	
15,453	19,485	20,563	35,932	13,771	3,267	
9,793,831	10,439,918	8,252,643	8,031,991	841,213	8,666,678	
\$ (5,546,334)	\$ 3,720,872	\$ (1,080,955)	\$ (362,752)	\$ 1,792,530	\$ 15,168,475	
26.0%	12.2%	17.9%	13.9%	11.9%	13.7%	

City of Cottage Grove
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Payable Year	Residential Property	Commercial Property	Agricultural Property	Residential Non-homestead and Other	Personal Property
2021	\$ 30,539,286	\$ 7,416,715	\$ 777,431	\$ 4,462,625	\$ 826,222
2020	28,432,495	6,692,191	744,506	3,955,352	758,254
2019	26,295,544	6,402,547	764,841	3,320,374	775,659
2018	23,982,857	6,113,919	747,876	3,020,198	789,240
2017	22,141,063	5,623,028	785,628	2,740,566	716,347
2016	21,377,754	5,203,657	767,424	2,749,793	678,862
2015	20,730,170	5,093,035	776,575	2,609,305	633,787
2014	18,114,214	5,001,690	761,279	2,207,013	622,578
2013	17,241,606	5,076,716	700,036	1,920,395	612,076
2012	19,042,270	5,094,236	724,887	2,010,313	568,078

Source: *Washington County*

Notes:

Taxable property values include both urban and rural properties.

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

Table 5

Total Taxable Real and Personal Property		Fiscal Disparity Contribution (Net) and TIF		Total Adjusted Taxable Value		Taxable Assessed Value as a Percentage of Taxable Value	Estimated Actual Taxable Market Value	Total Direct Tax Rate
\$	44,022,279	\$	5,615,832	\$	49,638,111	1.24%	\$ 3,991,958,100	37.351
	40,582,798		2,746,520		43,329,318	1.17%	3,691,869,400	39.182
	37,558,965		4,619,334		42,178,299	1.24%	3,407,440,600	38.959
	34,654,090		4,094,931		38,749,021	1.24%	3,125,587,600	40.580
	32,006,632		3,967,785		35,974,417	1.25%	2,889,152,300	43.010
	30,777,490		3,557,397		34,334,887	1.23%	2,790,852,600	43.140
	29,842,872		3,544,899		33,387,771	1.23%	2,705,975,400	41.591
	26,706,774		2,264,989		28,971,763	1.21%	2,396,493,700	43.812
	25,550,829		2,134,831		27,685,660	1.22%	2,277,900,700	45.046
	27,439,784		2,626,702		30,066,486	1.22%	2,464,372,900	41.446

**City of Cottage Grove
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
(rate per \$1,000 of assessed value)**

Table 6

Year	City Direct Rate(1)			Overlapping Rates				Total Direct and Overlapping Tax Rate
	General	Debt Service	Total City Direct Rate	Washington County	School District (2)	Other (4)	Total Overlapping	
2021	31.895	5.456	37.351	27.435	34.181	2.304	63.920	101.271
2020	33.645	5.537	39.182	28.944	33.904	2.382	65.230	104.412
2019	35.025	3.933	38.958	29.682	34.926	3.994	68.602	107.560
2018	36.509	4.075	40.583	29.983	33.303	4.175	67.461	108.044
2017	40.156	2.856	43.012	30.448	34.309	4.345	69.101	112.113
2016	40.422	2.717	43.139	30.564	36.812	4.568	71.944	115.083
2015	38.886	2.705	41.591	30.186	35.675	4.182	70.043	111.634
2014	40.976	2.836	43.812	32.811	39.169	5.401	77.381	121.193
2013	42.665	2.381	45.046	34.225	41.285	5.637	81.147	126.193
2012	39.065	2.381	41.446	31.939	37.894	5.139	74.972	116.418

Source: Washington County

Not all overlapping rates apply to all City of Cottage Grove property owners.

City's property tax revenue base includes both urban and rural properties. Rural rate is 70% of urban rate plus debt.

(1) The City Direct Rate is the Urban based rate.

(2) Independent School District 833

(4) Includes Metropolitan Transit Commission, Metropolitan Council, and South Washington Watershed

**City of Cottage Grove
Principal Property Taxpayers
Current year and nine years ago**

Table 7

Taxpayer	2021			2012		
	Net Tax Capacity Value	Rank	Percentage of Total City Tax Capacity Value	Net Tax Capacity Value	Rank	Percentage of Total City Tax Capacity Value
Xcel Energy/NSP	\$ 768,528	1	1.64%	\$ 518,100	2	1.72%
3M Company	712,458	2	1.52%	637,743	1	2.12%
Mars II Inc.	353,980	3	0.76%	170,584	6	0.57%
Hinton Heights-Minneapolis LLC	422,201	4	0.90%			-
PHS/Cottage Grove Inc	402,843	5	0.86%	176,591	4	0.59%
Renewal by Andersen Corporation	291,818	6	0.62%	175,510	5	0.58%
Wal-Mart Real Estate Business Trust	261,480	7	0.56%			-
North Star Sheets LLC	254,170	8	0.54%			-
MN Pipeline Co	219,490	9	0.47%			-
Exchangeright Net Leased Portfolio 27	207,442	10	0.44%			-
Menard Inc.			-	193,170	3	0.64%
Dayton-Hudson Corporation			-	160,496	7	0.53%
Grove-Rainbow LP			-	135,516	8	0.45%
Wer Dis LLC			-	131,250	9	0.44%
Kohl's Illinois Inc & Kohl's Dept Stores Inc			-	122,662	10	0.41%
Total	<u>\$ 3,894,410</u>		<u>8.99%</u>	<u>\$ 2,421,622</u>		<u>7.44%</u>

Source: Washington County

**City of Cottage Grove
Property Tax Levies and Collections
Last Ten Fiscal Years**

Fiscal Year	Taxes Levied for the Fiscal Year					Collected within the Fiscal Year of Levy	
	Gross Operating Tax Levy	Debt Tax Levy	MVHC/ Ag Credit (1)	State Aid Cut	Total Net Tax Levy	Amount	Percentage of Levy
2021	\$15,033,501	\$ 2,576,500	\$ (6,226)	\$ -	\$17,603,775	\$17,548,413	99.69%
2020	14,557,824	2,397,500	(6,788)	-	16,948,536	16,890,861	99.66%
2019	14,100,682	1,590,000	(7,213)	-	15,683,469	15,631,548	99.67%
2018	13,700,988	1,535,000	(7,072)	-	15,228,916	15,156,690	99.53%
2017	13,798,587	985,000	(8,890)	-	14,774,697	14,694,114	99.45%
2016	13,174,084	890,000	(9,707)	-	14,054,377	13,991,560	99.55%
2015	12,526,600	875,500	(8,722)	-	13,393,378	13,326,911	99.50%
2014	11,873,130	826,000	(5,947)	-	12,693,183	12,610,243	99.35%
2013	11,585,100	656,150	(5,354)	-	12,235,896	12,114,166	99.01%
2012	11,683,300	557,950	(4,762)	-	12,236,488	12,104,072	98.92%

Notes:

(1) In 2009 a property tax classification appeal for one property owner resulted in a large abatement.

Table 8

Abatements	Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy
\$ (20,718)	\$ -	\$ 17,548,413	99.69%
(40,924)	-	16,890,861	99.66%
(4,318)	-	15,631,548	99.67%
988	-	15,156,690	99.53%
10,688	-	14,694,114	99.45%
(6,717)	-	13,991,560	99.55%
3,737	-	13,326,911	99.50%
11,112	75,201	12,685,444	99.94%
(21,952)	82,537	12,196,703	99.68%
(23,267)	99,615	12,203,687	99.73%

City of Cottage Grove
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				
	General Obligation Tax Increment Bonds(1)	General Obligation Bonds(1)	Special Assessments Bonds(1)	Capital Leases	Other Long-Term Debt
2021	\$ 820,000	\$ 14,701,649	\$ 27,242,322	\$ -	\$ 2,420,259
2020	1,085,456	15,595,093	21,674,357	-	2,686,458
2019	1,363,191	16,323,536	22,941,943	-	2,947,657
2018	1,625,926	13,103,649	24,189,529	-	-
2017	1,868,660	13,736,030	19,281,013	-	-
2016	2,096,395	4,660,000	20,679,730	-	-
2015	2,309,130	-	17,964,105	4,842,432	-
2014	2,516,865	-	13,140,768	5,158,667	-
2013	2,600,000	-	14,125,979	5,463,743	-
2012	2,735,000	-	7,332,245	5,615,000	-

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

(1) Presented net of original issuance discounts and premiums.

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

Table 9

Business-Type Activities					
Revenue Bonds(1)	Capital Lease	Other Long-Term Debt	Total Primary Government	Percentage of Personal Income (2)	Per Capita(2)
\$ -	\$ -	\$ -	\$ 45,184,230	1.58%	1,141
-	-	-	41,041,364	1.55%	1,064
-	-	-	43,576,327	1.74%	1,141
-	-	-	38,919,104	1.67%	1,042
-	-	-	34,885,704	1.58%	956
-	-	-	27,436,125	1.30%	761
609,856	-	-	25,725,523	1.28%	718
717,221	-	-	21,533,521	1.12%	605
824,586	-	-	23,014,308	1.25%	650
1,036,584	142,696	900,000	17,761,525	0.97%	505

City of Cottage Grove
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Table 10

Fiscal Year	General Obligation Tax Increment Bonds(1)	General Obligation Bonds(1)	General Obligation Special Assessments Bonds(1)	Less: Amounts Available in Debt Service Funds	Total	Percentage of Estimated Actual Taxable Market Value (2)	Per Capita (3)
2021	\$ 820,000	\$ 14,701,649	\$ 27,242,322	\$ 8,133,965	\$ 34,630,006	0.87%	874
2020	1,085,456	15,595,093	21,674,357	4,128,227	34,226,679	0.93%	888
2019	1,363,191	16,323,536	22,941,943	3,224,138	37,404,532	1.10%	1,002
2018	1,625,926	13,103,649	24,189,529	3,370,032	35,549,072	1.14%	974
2017	1,868,660	13,736,030	19,281,013	3,281,981	31,603,722	1.09%	876
2016	2,096,395	4,660,000	20,679,729	4,098,850	23,337,274	0.84%	652
2015	2,309,130	-	17,964,105	3,773,605	16,499,630	0.61%	463
2014	2,516,865	-	13,140,768	2,833,208	12,824,425	0.54%	362
2013	2,600,000	-	14,125,979	3,550,891	13,175,088	0.58%	374
2012	2,735,000	-	7,332,245	2,377,981	7,689,264	0.31%	222

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

(1) Presented net of original issuance discounts and premiums.

(2) See the Assessed and Estimated Actual Value of Taxable Property for estimated actual taxable market value.

(3) See the Demographic and Economic Statistics schedule for population data.

City of Cottage Grove
Direct and Overlapping Governmental Activities Debt
As of December 31, 2021

Table 11

	Net Debt Outstanding	Percent of Debt Applicable to City	City of Cottage Grove Share of Overlapping Debt
Overlapping:			
Washington County	\$ 113,905,000	12.9454%	\$ 14,745,472
School Districts			
ISD No. 200 (Hastings)	71,887,524	12.8590%	9,244,046
ISD No. 833 (South Wash. County)	291,425,000	31.2452%	91,056,286
Metro Council	187,200,000	0.9597%	1,796,558
Total Overlapping			<u>116,842,362</u>
 City of Cottage Grove Direct Debt	 <u>45,184,230</u>	 100.00%	 <u>45,184,230</u>
Total Direct and Overlapping Debt:	<u>\$ 709,601,754</u>		<u>\$ 162,026,592</u>

Source: City of Cottage Grove Municipal Disclosure Reporting

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

City of Cottage Grove
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2012	2013	2014	2015	2016
Debt limit	\$ 73,931,187	\$ 68,337,021	\$ 71,894,811	\$ 81,179,262	\$ 83,725,578
Total net debt applicable to limit	<u>5,615,000</u>	<u>5,355,000</u>	<u>5,085,000</u>	<u>4,805,000</u>	<u>4,660,000</u>
Legal debt margin	<u>\$ 68,316,187</u>	<u>\$ 62,982,021</u>	<u>\$ 66,809,811</u>	<u>\$ 76,374,262</u>	<u>\$ 79,065,578</u>
Total net debt applicable to the limit as a percentage of debt limit	7.59%	7.84%	7.07%	5.92%	5.57%

Table 12

Fiscal Year				
2017	2018	2019	2020	2021
\$ 86,674,569	\$ 93,767,628	\$ 102,223,218	\$ 110,756,082	\$ 119,758,743
13,240,000	12,645,000	11,690,000	11,005,000	10,300,000
<u>\$ 73,434,569</u>	<u>\$ 81,122,628</u>	<u>\$ 90,533,218</u>	<u>\$ 99,751,082</u>	<u>\$ 130,058,743</u>
15.28%	13.49%	11.44%	9.94%	8.60%

Legal Debt Margin Calculation for Fiscal Year 2021

Market Value (after fiscal disparities)	\$4,439,575,300
Debt limit (3% of assessed value)	133,187,259
Debt applicable to limit	<u>10,300,000</u>
Legal debt margin	<u>\$ 122,887,259</u>

**City of Cottage Grove
Demographic and Economic Statistics
Last Ten Fiscal Years**

Table 13

Fiscal Year	Population(1)	Personal Income (2)	Per Capita Personal Income (2)	School Enrollment (3)	Unemployment Rate (4)
2021	39,605	\$ 2,862,372,165	\$ 72,273	18,502	3.6%
2020	38,555	2,641,981,375	68,525	18,753	5.4%
2019	38,175	2,500,210,040	65,493	18,554	2.7%
2018	37,341	2,329,396,164	63,035	18,519	2.5%
2017	36,492	2,213,900,353	60,669	18,165	3.3%
2016	36,062	2,105,690,772	58,392	17,794	3.4%
2015	35,814	2,012,741,903	56,200	17,893	3.9%
2014	35,619	1,926,643,820	54,090	17,685	3.9%
2013	35,403	1,843,080,180	52,060	17,671	4.8%
2012	35,187	1,823,284,779	51,817	17,639	5.5%

Sources:

- (1) Metropolitan Council-2012-2019 & 2021. Census-2020.*
- (2) Washington County data from Bureau of Economic Analysis.*
- (3) Independent School District No. 833 including Valley Crossing School.*
- (4) Minnesota Department of Employment and Economic Development.*

**City of Cottage Grove
Principal Employers
Current year and nine years ago**

Table 14

Taxpayer	2021			2012		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
School District 833	2,220	1	27%	1,315	1	20%
Renewal by Andersen	1,139	2	14%	330	3	5%
3M Cottage Grove	740	3	9%	750	2	11%
HY-VEE	700	4	9%			0%
Walmart	335	5	4%			0%
Up-North Plastics	300	6	4%	250	4	4%
City of Cottage Grove	244	7	3%	174	7	3%
Werner Electric	200	8	2%	170	8	3%
Menard's	150	9	2%	200	6	3%
Target	130	10	2%	130	9	2%
Cub Foods			0%	200	5	3%
Rainbow Foods			0%	99	10	1%
Total	<u>6,158</u>		<u>75%</u>	<u>3,618</u>		<u>54%</u>

Sources: City of Cottage Grove Annual Municipal Disclosure Reporting and Cottage Grove Economic Development Department.

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

	Budgeted Full-Time Equivalent Employees as of December 31,							
	2012	2013	2014	2015	2016	2017	2018	2019
General Government								
Total General Government	22.06	23.38	23.40	23.25	25.70	27.60	28.20	29.00
Public Safety								
Police/Cottage Grove EMS								
Officers	39.00	39.00	40.00	40.00	43.56	46.84	46.84	46.84
Civilians	8.46	8.09	8.26	7.56	7.56	7.56	7.56	7.56
Fire/Emergency Management	4.00	5.00	7.00	9.00	11.75	15.10	15.10	15.10
Total Public Safety	51.46	52.09	55.26	56.56	62.87	69.50	69.50	69.50
Public Works	20.83	21.68	23.68	24.08	22.12	23.73	23.49	24.09
Recreation	2.50	2.55	2.55	2.55	2.55	2.70	2.70	2.70
Ice Arena	3.20	3.65	3.65	3.65	3.55	2.60	2.60	2.60
Water/Sewer	8.23	8.18	8.18	8.28	9.28	10.08	10.08	10.08
Storm Sewer	3.54	3.54	3.54	3.54	3.54	3.50	3.50	3.50
Golf Course Fund	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Street Light Fund	1.06	1.06	1.06	1.06	1.06	1.23	1.23	1.23
Fleet Maintenance	4.04	4.04	4.04	4.04	4.04	4.00	4.00	4.00
Total	121.92	125.17	130.36	132.01	139.71	149.94	150.30	151.70

Source: City of Cottage Grove Finance Office

Table 15

Budgeted Full-Time Equivalent Employees as of	
2020	2021
<u>26.00</u>	<u>26.50</u>
46.64	47.94
7.56	7.56
<u>18.00</u>	<u>18.00</u>
<u>72.20</u>	<u>73.50</u>
29.70	39.00
1.95	1.50
2.85	2.00
10.00	8.00
3.50	3.00
5.00	4.00
1.50	1.00
<u>4.00</u>	<u>2.00</u>
<u>156.70</u>	<u>160.50</u>

City of Cottage Grove
Operating Indicators by Function/Program
Last Ten Years

Function/Program	2012	2013	2014	2015	2016	2017
General Government						
Elections	2		2		2	
Registered voters as of 7am election day	21,119		20,780		21,594	
Number of votes cast	19,727		11,166		19,799	
Voter participation (registered)	93.41%		53.73%		84.50%	
(elections are held every other year)						
Community Development						
Inspections						
Building Permits (New Dwelling Units)	53	56	77	65	99	255
Code Enforcement Inspections	2,407	2,826	1,482	1,013	841	1,018
Public Safety						
Police						
Crimes - Part I	756	783	774	719	673	767
Crimes - Part II	1,614	1,473	1,434	1,419	1,424	1,471
Total Calls for Service	17,348	18,151	18,448	20,576	21,331	20,879
Fire						
Medical	2,347	2,437	2,562	2,464	2,681	2,790
Fire	295	280	301	290	279	280
Avg Response Time (minutes) Medical*	6:51	6:15	6:19	6:13	6:21	6:25
Avg Response Time (minutes) Fire*	8:04	7:25	7:34	7:06	6:54	7:05
Avg Response Time (minutes) Both*	6:59	6:22	6:27	6:16	6:24	6:28
*Entire service area						
Public Works						
Sq. Yards of Streets Sealcoated	488,210	457,275	199,725	118,159	193,249	71,152
Miles of Streets New Construction	0.30	1.23	1.99	0.56	1.11	1.02
Miles of watermain added	0.79	2.42	1.84	1.06	1.20	3.64

Source: Various City of Cottage Grove Departments

Notes:

- (1) Information not available is labeled n/a.

Table 16

2018	2019	2020	2021
4	1	3	1
22,076	22,689	24,444	25,006
17,369	2,559	22,932	8,352
75.00%	11.28%	93.81%	33.40%
185	284	382	574
1,119	803	666	771
619	619	616	459
1,358	948	961	738
22,647	20,375	32,288	28,933
2,914	2,950	2,995	3,747
307	256	331	387
6:25	7:17	6:18	7:30
7:13	6:08	9:38	9:24
6:54	7:03	8:18	8:27
0	0	250,766	0
4.82	2.80	2.87	4.94
4.30	4.52	9.16	6.94

City of Cottage Grove
Capital Asset Statistics by Function/Program
Last Ten Years

Function/Program	Fiscal Year					
	2012	2013	2014	2015	2016	2017
Public Safety						
Police						
Stations	1	1	1	1	1	1
Patrol Units	12	13	13	13	13	13
Fire						
Stations	4	4	4	4	4	4
Fire Trucks	6	6	6	6	6	6
Public Works						
City-owned Lights	2,345	2,416	2,481	2,495	2,592	2,682
Xcel owned Lights	301	301	301	301	301	301
Streets (miles)	157.13	158.36	160.35	160.91	162.02	163.04
Sidewalks/trails (miles)	48.61	53.82	57.83	59.56	61.98	64.87
Parks (acreage)						
Community Parks	377	377	377	400	400	400
Neighborhood Parks	244	275	303	275	275	275
Recreation facilities	21	21	21	15	15	15
County Parks	571	571	571	569	569	569
State Scientific and Nature Area	238	238	238	238	238	238
Golf Course	219	219	219	219	219	219
Other Open Space	453	581	581	961	961	961
Water						
Number of Connections	10,538	10,573	10,640	10,706	10,789	10,891
Miles of Water Mains and Laterals	144.66	147.08	148.92	149.98	151.18	154.82
Sanitary Sewer						
Number of Connections	10,486	10,532	10,604	10,670	10,667	10,983
Miles of Sanitary Sewer Mains and Laterals	127.99	129.32	131.11	131.45	132.81	135.42
Storm Sewer						
Miles of storm sewers	80.39	85.41	87.81	89.52	93.94	98.75

Source: Various City Departments

Table 17

Fiscal Year			
2018	2019	2020	2021
1	1	1	1
16	17	17	19
3	3	3	3
6	5	5	5
2,797	2,898	2,968	3,071
301	301	301	301
167.87	170.67	173.53	178.47
70.06	75.55	81.28	85.97
400	400	400	400
275	275	275	280
15	15	15	15
569	569	569	569
238	238	238	238
219	219	219	219
961	969.8	969.8	980
11,160	11,212	11,513	12,081
159.12	164.24	175.40	182.34
11,256	11,521	11,714	12,280
139.51	142.42	146.87	153.29
106.39	111.18	116.96	122.53



City Council Action Request

7A

Meeting Date	6/15/2022	
Department	Administration	
Agenda Category	Consent Agenda	
Title	City Council Meeting Minutes - June 1, 2022, Regular Meeting	
Staff Recommendation	Approve the City Council Meeting Minutes from the June 1, 2022, Regular Meeting.	
Budget Implication	N/A	
Attachments	Minutes - 2022-06-01.tif	70.9MB

MINUTES

COTTAGE GROVE CITY COUNCIL

COUNCIL CHAMBER
12800 RAVINE PARKWAY SOUTH

June 1, 2022

REGULAR MEETING - 7:00 P.M COUNCIL CHAMBER

1. CALL TO ORDER

The City Council of the City of Cottage Grove, Washington County, Minnesota, held a regular meeting on June 1, 2022, at Cottage Grove City Hall, 12800 Ravine Parkway. Mayor Bailey called the meeting to order at 7:00 p.m.

2. PLEDGE OF ALLEGIANCE

The audience, staff, and City Council Members stood and recited the Pledge of Allegiance.

3. ROLL CALL

City Clerk Tammy Anderson called the roll: Mayor Bailey - Here; Council Member Dennis - Here; Council Member Khambata - Here; Council Member Olsen - Here; Council Member Thiede - Here.

Also present: Jennifer Levitt, City Administrator; Korine Land, City Attorney-LeVander, Gillen & Miller, PA; Tammy Anderson, City Clerk; Ryan Burfeind, City Engineer/Public Works Director; Gretchen Carlson, Director of Economic Development; Christine Costello, Director of Community Development; Pete Koerner, Public Safety Director; Brenda Malinowski, Finance Director; Mike Mroska, Senior Planner; Emily Schmitz, Senior Planner.

4. OPEN FORUM

Mayor Bailey opened the Open Forum. As no one wished to address the Council, Mayor Bailey closed the Open Forum.

5. ADOPTION OF AGENDA

Council Member Dennis made a motion to adopt the agenda; second by Council Member Thiede. Motion carried: 5-0.

6. PRESENTATIONS

A. 2022 Historic Preservationist of the Year

Staff Recommendation: Present the 2022 Historic Preservationist of the Year Award to Accacia Masonic Lodge No. 51 in recognition of the 2020 Lodge Restoration Project and ongoing stewardship of this locally designated historic landmark.

Mike Mrosla, Senior Planner, stated the Advisory Committee on Historic Preservation (ACHP) annually nominates a person or an organization that goes above and beyond to promote an aspect of Cottage Grove's history. At its May 10, 2022, the ACHP nominated and voted to recommend that the City Council award the 2022 Historic Preservationist of the Year Award to the Accacia Masonic Lodge No. 51 based on the Lodge's 2020 site restoration project and ongoing stewardship.

This lodge is located at 11094 70th Street South; it was built in 1866 and was occupied by the First Congregational Church, who occupied the site until 1963. Since 1963, Accacia Masonic Lodge has occupied the building. In 1987, this structure was officially added to Cottage Grove's Historic Register of Sites and Landmarks. Planner Mrosla displayed a photo of the building from 2017 and today; modifications and painting were done to the site. In recognition of the ongoing stewardship and the 2020 restoration project, the ACHP recommends that the Mayor and Council present the 2022 Historic Preservationist of the Year Award to Accacia Masonic Lodge No. 51.

Mayor Bailey asked the Council Members and members of the lodge to join him in front of the dais for the presentation; he stated that Council Member Dennis wished to say a few words.

Council Member Dennis stated as a member of the lodge, it was a great privilege to present this award tonight for all of the hard work and dedication that they put into what is no doubt the crown jewel of Old Cottage Grove. The before and after photographs show the work that was done on the building, which is amazing. He wanted to recognize our late brother, Gordon Eddy, who passed away a couple years ago, as he had made a \$50,000 donation. His brothers really made a difference in helping to bring this project into fruition and are joining us here tonight; he noted Mark Simmons made an additional donation of \$3,000 to the cause. This was a very hands-on and dedicated small group of brothers who performed incredible work to make this happen; there were 4,000 hours of labor, a labor of love, and also 200 hours of professional painting services. This lodge will serve not only the local Masons in the community well into the future, but it will also act as an example of how people can come together to make a difference and make something beautiful happen. As a member of the lodge, Council Member Dennis thanked them and stated the community also thanks them. Our ACHP also thought very highly of the work that everyone had done, so it is very much appreciated.

Mayor Bailey stated at the fast rate of speed with which Cottage Grove is growing, there's sometimes a feeling that the older buildings with historic features in our community are getting neglected. He stated that couldn't be further from the truth as the City Council is very supportive of the ACHP, and we try to preserve as many of the

older architectural features in our community as we can. The Accacia Masonic Lodge is one of those, and the brothers actually provided some funding to make sure it looks the way it does today. Mayor Bailey thanked them for all of the work they do for our community, and can't wait for their spaghetti dinner this fall, as the meat sauce is amazing.

Mayor Bailey read aloud the plaque, presented it, thanked them for preserving our history, and congratulated them.

B. Meritorious Service Award Presentation

Pete Koerner, Director of Public Safety stated he's very proud to be presenting this Meritorious Service Award, which was an internal nomination. He explained this award is granted to any member of the Department for an outstanding accomplishment that substantially improved operation and has gone far above the requirements of the member's normal assignment. It may also be given for an outstanding performance that has brought credit to the Department.

Tonight's award is a couple years overdue, due to COVID. The Meritorious Service Award is given to Greg Rinzel, Deputy Director of Public Safety/Police Captain, for his work on the HERO Training Center, owned and operated by the Cities of Cottage Grove and Woodbury. Construction began in 2018, it was substantially complete by late fall of 2019, and became fully operational in early 2020. The HERO Training Center is a regional state-of-the-art immersive training center for police, fire, and emergency medical services (EMS); it's staffed with two full-time employees and approximately 12 part-time employees, who provide shooting range safety.

Director Koerner stated this has been a decade of work, as the idea for a regional training center in the East Metro was first presented by local legislators to former Public Safety Director Craig Woolery in 2012. Director Woolery had mentioned this to Captain Rinzel and me, noting he needed someone to take the lead on this; Captain Rinzel took the lead. It's an outstanding facility. During budget talks, we talk about recruitment and retention, and the HERO Training Center is a key to our success in that.

Director Koerner stated that Captain Rinzel is very humble, but it was Captain Rinzel and Woodbury Captain Kris Meinert who took the lead on this project and made it happen; it's something that Captain Rinzel should be most proud of in his career. He was the main person who testified before the State Legislature at the capitol to secure funding; he was assigned to every work group on this project, but he always said it was a group effort. Deputy Director Rinzel hired the HERO Center Manager, who has done a wonderful job there. Because of his dedication, leadership, and hard work on this project, the HERO Training Center is finally a reality. He had foresight into future training needs with deescalation, the need for a simulator, and an area necessary to facilitate that. When other agencies use the HERO Training Center, it's nice to hear them talk about what a great facility we have.

Director Koerner asked Deputy Director Rinzel, Mayor Bailey, and the Council Members to step in front of the dais for the award presentation. Mayor Bailey read aloud information on the Meritorious Service Award presented to Captain Rinzel, signed by Director Koerner.

Council Member Olsen stated that we can't thank Captain Rinzel enough for all of his work on this project, he certainly deserves this award, and thanked him very much for his service. Mayor Bailey agreed with Council Member Olsen, and everyone applauded Captain Rinzel.

Captain Rinzel stated that training has been his passion, and he knows that if you put yourself out there as an officer to learn more, you not only improve yourself, but you improve the entire operation of the organization. When he was promoted to Sergeant, he spoke to the Captain at that time who asked him what his goals and aspirations were. He'd replied that he wanted the Cottage Grove Police Department to be the best trained in the state, if not the nation or the world; we needed to do things in order to prepare our officers to give them the tools, the training, and the equipment that they needed to be successful for our residents, for themselves, and for the community at large. He stated it's taken years to get there, but the plan for the HERO Training Center was initially drawn on a napkin at a dining establishment; it was nice to see the plans on the napkin come to fruition and become a reality for us. To keep their licenses with the Minnesota POST Board, officers are required to complete 48 hours of training every three years; he's very proud that we have this facility, which allows us to train well above the required 48 hours every three years. Our yearly training for basic officers is over 96 hours; on average, our officers receive about 150 hours of training every year, and that's by design. We want to ensure that our citizens get the protection that they deserve from law enforcement, which is what they're really asking for; he thought they did a very good job with that. Council allowing us to go forward with the grant, knowing that this was a huge undertaking and a large amount of money, we went for it, put our foot into the water, and said we're going to the deep end. He thanked the Council for their support moving forward with this vision and this dream and making it a reality; it really makes Cottage Grove an ideal place to work and our community a safer place.

Mayor Bailey stated that Dan Schoen, our Community Affairs Officer, was one of the instrumental people in helping us get the funding for the HERO Training Center; he thanked him and Katie Sieben for their work on that. He stated that we're now years ahead with our police training, so he likes to hold our City up as the example of what great looks like as we were already ahead of the game on this. He thanked Director Koerner for recognizing Captain Rinzel tonight.

C. Cottage Grove Community Night - Saints Game

Julie Prior-Miller, Communications and Marketing Specialist, stated she works on a variety of projects for the Cottage Grove Convention and Visitors Bureau, also known as Discover Cottage Grove. Part of Discover Cottage Grove's strategic objectives is to help with the development and implementation of promotional programs to ensure positive economic impact for the City of Cottage Grove. This winter Discover Cottage Grove partnered with the St. Paul Saints organization to promote the City and tourism to our City by hosting a Cottage Grove Community Night at the St. Paul Saints game on June 11, 2022. Discover Cottage Grove will have a booth presence on the concourse of CHS Field the night of the game, promoting tourism to Cottage Grove and to all who

attend the Saints game that night. It's also no surprise that we chose June 11, as while there, Discover Cottage Grove will be promoting the Strawberry Fest, the City's largest event of the year, enticing those attending the game to come and see our beautiful City, wonderful amenities, and have fun while they're there.

Specialist Prior-Miller invited everyone here tonight and those watching from home to come join us at the Cottage Grove Community Night on June 11 at the St. Paul Saints game. To get tickets, if you use the portal link on the website, \$2 for every ticket sold will be given to the Cottage Grove Lions Club.

Council Member Dennis stated as Chair of the Convention and Visitors Bureau, he's been very impressed and appreciative of all the hard work put in by the staff. He thought this was a really cool idea and fits well within the scope of what we're doing, to try to put Cottage Grove on the map in a really great way. He thanked the staff for their hard work, and we look forward to seeing lots of folks come out to the game that night. We'll have a booth to provide information and promote our community, which is really what this is all about.

Council Member Thiede stated regarding Strawberry Fest, everybody could actually get their shirts; just go onto the Strawberry Fest website, buy a shirt, everyone could wear the shirt to the game, and we'd look so good. And get excited about Strawberry Fest, too!

Mayor Bailey thanked Specialist Prior-Miller for her presentation. He thanked the Discover Cottage Grove group for sponsoring this event with the St. Paul Saints. He stated he's looking forward to a great event that evening.

7. CONSENT AGENDA

- A. Approve the May 4, 2022, City Council Regular Meeting and Workshop Minutes.
- B. Approve the May 18, 2022, City Council Regular Meeting Minutes.
- C. Accept and place on file the minutes from the April 25, 2022, Planning Commission meeting.
- D. Approve the 2022-2023 hunting maps with designated boundaries for discharge of firearms and archery equipment for hunting.
- E. Authorize issuance of a single-occasion gambling permit to Phoenix Residence, Inc. to conduct a raffle at Royal Oaks Golf Course and Event Center, 11099 US 61, on June 13, 2022.
- F. Approve the easement agreements with 3M and NP BGO Cottage Grove, and the Memorandum of Understanding with Gene and Louise Smallidge, Myron Tank, 3M, and NP BGO Cottage Grove, subject to minor modifications by the City Attorney.
- G. Adopt Resolution 2022-092 approving a one-year extension of the Conditional Use Permit to import up to 150,000 cubic yards of environmentally clean gravel and black dirt fill onto the Wolterstorff property north of Lake Robert and west of Jamaica Avenue.

- H. 1) Approve the 2022-2024 Grant Agreement for water efficiency with MCES in the amount of \$43,000. 2) Authorize the expenditure of \$10,750 from the Stormwater Utility Fund to match the MCES contribution towards water efficiency rebates.
- I. Adopt Resolution 2022-098 approving the Joint Powers Agreement between the City of Hastings and the City of Cottage Grove for inspection coverage on public buildings and state licensed facilities.
- J. Adopt Resolution 2022-099 authorizing the Statewide Public Works Mutual Aid Pact.
- K. Approve the issuance of rental licenses to the properties listed in the attached table.
- L. Approve the temporary and permanent easement agreements with Joseph Zywiec and Nora Scribner, subject to minor modifications by the City Attorney.
- M. Authorize issuance of a massage therapist license to Colton Westley Maddy and Samantha Legato, who will be working at The Healing Place of Cottage Grove, 8637 West Point Douglas Road South, Suite 340, pending background check approval.
- N. Receive information pertaining to Las Margaritas' alcohol compliance check.

None of the Council Members wished to pull any items on the Consent Agenda for further comment and/or discussion.

Motion by Council Member Thiede to approve the Consent Agenda; second by Council Member Khambata. Motion carried: 5-0.

8. APPROVE DISBURSEMENTS

- A. Approve payments for the period of 5/11/2022-6/02/2022 in the amount of \$2,333,769.75.

Motion by Council Member Dennis to approve disbursements; second by Council Member Olsen. Motion carried: 5-0.

9. PUBLIC HEARINGS - None.

10. BID AWARDS

- A. Goodview Ravine Stabilization
Staff Recommendation: 1) Adopt Resolution 2022-100 awarding the Goodview Ravine Stabilization Project to Pember Companies, Inc. for the bid amount of \$282,685.50. 2) Approve the Cooperative Agreement between the City of Cottage Grove and Washington County for Maintenance of Stormwater Outlet in the Southwest Quadrant of County

State Aid Highway (CSAH) 22 and Goodview Avenue South. 3) Approve the Cooperative Agreement between the City of Cottage Grove and Washington County for CSAH 22 Drainage Improvements.

Ryan Burfeind, Public Works Director, stated last Thursday we took bids on this project. This ravine is just west of Goodview Avenue and goes south of 70th Street, down towards Highway 61. A resident reached out some time ago and brought to our attention many erosion issues and problems with that ravine, which was bringing sediment down the hill and towards Highway 61. This ravine actually takes water from the City and the County; most of Cottage Grove is about an 80-20 split on the water that comes off of 70th Street versus some of our City streets. We also received approval for a Watershed District grant to pay for half of this project, which was exciting.

The low bid was by Pember Companies was just a little bit above our engineer's estimate but really close; there were a total of five bids received, which was good to see. Considering the grant that we have and the cost share with Washington County, the additional \$4,500 was of no concern to staff as we had the funding to make up the difference. It's a challenging project to get in that ravine and do this work, so we're comfortable with moving ahead with Pember Companies; they're the contractor that did the Oakwood Park project last year.

Council will also need to approve the Cooperative Agreement for maintenance as well as a Cooperative Agreement for construction, which details the cost split and how it will be paid by Washington County and by the City.

Motion by Council Member Khambata to Adopt Resolution 2022-100 awarding the Goodview Ravine Stabilization Project to Pember Companies, Inc. for the base bid amount of \$282,685.50; second by Council Member Dennis. Motion carried: 5-0.

Motion by Council Member Dennis to approve the Cooperative Agreement between the City of Cottage Grove and Washington County for Maintenance of Stormwater Outlet in the Southwest Quadrant of County State Aid Highway (CSAH) 22 and Goodview Avenue South; second by Council Member Thiede. Motion carried: 5-0.

Motion by Council Member Thiede to approve the Cooperative Agreement between the City of Cottage Grove and Washington County for Construction Cost of County State Aid Highway (CSAH) 22 Drainage Improvements; second by Council Member Olsen. Motion carried: 5-0.

- B. South District Street & Utility Improvements Project - Bid Award
Staff Recommendation: Adopt Resolution 2022-101 awarding the bid for the South District Street & Utility Improvements Project to Northern Lines Contracting in the total amount of \$6,774,652.86.

Director Burfeind stated they took bids for this project last Thursday; this is the extension of Hadley Avenue down to 105th Street, which is being built by NorthPoint right now, and then the realignment of 100th Street down to 103rd Street. This project

is necessary for two recent developments whose preliminary plats were approved, Preserve at Prairie Dunes and Graymont Village, along with several other undeveloped parcels in that area that need a second access point per Fire Code; that will be provided by this Hadley Avenue extension. It's a City project because it has many benefitting parcels; those parcels signed Deferred Assessment Waiver Agreements, so as they are developed, they will pay the assessment, which will pay back a large portion of the project costs. The realignment of 100th Street and 103rd Street is part of Washington County's Southwest Arterial Study; it's a two-year project and will start by the Preserve at Prairie Dunes this year. The realignment of 100th and 103rd is a 2023 project, as there are a number of private utility relocations that need to be done, which will take place toward the end of 2022; the street work will start and be completed next year.

There were four bidders on the project; this bid by Northern Lines Contracting was under our engineer's estimate, at just under \$6.8 million, and we had favorable bids. We're recommending award of the project to Northern Line Contracting; they've also done a handful of the Summers Landing projects in the City.

Motion by Council Member Khambata to Adopt Resolution 2022-101 awarding the bid for the South District Street & Utility Improvements Project to Northern Lines Contracting for the base bid amount of \$6,774,652.86; second by Council Member Dennis. Motion carried: 5-0.

11. REGULAR AGENDA - None.

12. COUNCIL COMMENTS AND REQUESTS

Council Member Khambata wanted to highlight the City's wonderful park system, as he's recently been out on the trails. He got to use the disk golf course at Oakwood Park for the first time, which is fantastic. There are two parks that are currently getting new playground equipment and a few more parks coming online. Anyone interested in giving some input on those upcoming parks can fill out a survey on our City's website, to make sure Council and staff see some of their needs and wants for the new parks.

Council Member Dennis recognized and shared his appreciation for some of the staff members who assisted behind the scenes to help us have a really great Memorial Day ceremony here: Jen Longaecker, Communications Manager, worked with our friends from SWCTC to make sure that everything was spot on; she did a great job. Dennis Neitz and staff from the Royal Oaks Golf Course brought up chairs and assisted with some tents there to take care of people. This event doesn't happen without the support of our Public Safety team; he thanked Director Koerner and his staff for their assistance. There were a number of fire, police, and EMS personnel who were present, and we appreciated seeing them. He gave a special thank you to two officers who took care of the colors for us, Sergeant Pat Nickle and Officer Ed Weber, who both have served in the military and did a great job. Council Member Dennis stated he thought the ceremony was exceptional, and service can never be properly performed unless humbly

given. This is the level of service that our folks perform every day. From all of us who were part of that event to them, he thanked them very much.

Council Member Thiede said he can't stop talking about how neat Strawberry Fest is going to be; it's been a few years and everybody's excited. We've got so many participants this year and new things, including wrestling. Strawberry Fields Marketplace will have over 80 booths, some information booths, and a variety of things for sale. There are also the bands. A reporter from New York called to ask about this, so it's going to be very interesting. There will be a parade and fireworks and all of the food vendors. It's going to be fantastic and we're at a point now where we're counting the days, so it's 14 days. Things start on Thursday, June 16, with a tractor pull for the kids, and it runs through Sunday, June 19. He wanted everyone to mark their calendars and make time available to come check out the Strawberry Fest.

Council Member Olsen stated in the spirit of recognition this evening, he spoke about some pretty special events that have occurred in the City over the last few weeks:

- He thanked Council Member Dennis for once again organizing a tremendous and very respectful Memorial Day ceremony, which took place at City Hall on Monday. We had fantastic guest speakers, including Representative Angie Craig and Trista MatasCastillo, the Chair of the Ramsey County Board of Commissioners, and also a veteran. The entire ceremony went off without a hitch. Council Member Dennis mentioned that there are a number of unsung heroes behind the scenes, and that's absolutely true. He stated as a member of the Mississippi River Valley Beyond the Yellow Ribbon team, one of the things that we take a lot of pride in is making sure that we pay our due respects to those who deserve it; certainly, Council Member Dennis deserves it for organizing and emceeding a wonderful ceremony. He thanked Council Member Dennis for that.

- He acknowledged all of the seniors at Park High School and East Ridge High School and Woodbury High School and high schools around the state who will be graduating this year, including his daughter, Rose. It's awesome to see these young people grow from ECCE or preschool through high school graduation. The hours are long, but the days are short, and that's a fact. He's had the opportunity to meet so many of the wonderful young people who will be receiving their diplomas, and our future here in the City of Cottage Grove is very bright. He congratulated all of the seniors and their families.

- He recognized an email that we received regarding one of our newest police officers, Officer Evan Davick, who is still in field training. He is also a Park High School graduate. There was an email sent to Director Koerner from a former police officer, Rey Caban, which he read aloud, verbatim:

Dear Chief of Police Koerner, You often hear complaints and likely not many praises. Today, 5-19-22, Officer Evan Davick, Badge #122, and his F.T.O., responded to a person in crisis call. As a former police sergeant with the Rochester Police Department, I had seen and worked with horrible cops, amazing cops, and everything in between. I've responded to many person-in-crisis calls and know firsthand how they can go from good to bad in a split second. As a former detective, I've also seen the aftermath of

responding to a crisis call where it's too late and you must now deal with the trauma of a deceased person. Enough about me and who I am and let us get to the reason for this letter. I know that Officer Davick will forget this mostly routine person-in-crisis call because of how many you deal with during a police career; however, I will never forget this call. This call will stick with me for the rest of my life. I write this letter while tears run down my face, as I am forever grateful to Officer Davick, his F.T.O., and the Cottage Grove Police Department for hiring him. Officer Davick was courteous, responsive, and most importantly calm. Officer Davick kept me informed before, during, and after the call. I was not at the scene, but know from personal experience that many people responded, and that includes Pat Young from our CMU Unit, Jude Torning, who is also in field training, Ed Weber, his F.T.O., and then of course Evan's F.T.O., who I will mention here momentarily. So, again, Officer Davick relayed information to me, which gave me such a sense of relief and made me feel like everything would be okay. It turns out that everything worked out, the person in crisis, my aunt, was helped, and of significant importance, her life was saved. I want to be very clear about my last sentence; Officer Davick, his F.T.O., and other first responders saved my aunt's life today. I credit everyone who responded for saving my aunt's life. However, I must tell you Officer Davick and his F.T.O. fulfilled their oath as police officers. Forever grateful, Rey Caban

Council Member Olsen stated Scott Shaver is Officer Davick's field-training officer. What's interesting is he personally remembers when Scott was a new police officer and was going through training. It's just amazing to him when Captain Rinzel spoke earlier about all of the training that our people go through and making sure that we have facilities and equipment available, etc. that those things all come to light when we have situations such as these where a life is saved because we provide that training and we're so selective with our hiring. Officer Davick is a young man who came up through our police reserve program, he worked in the City of Woodbury as a Community Service Officer and has done some amazing things. He couldn't be prouder of the work that our entire Public Safety team does, but it's always nice to be able to share those nice letters.

- On the heels of that, today he received an email from Dan Schoen, Community Engagement Officer, who indicated that in June 2015, the Public Safety Board and the Cottage Grove Lions donated funds to purchase an AED for the Cottage Grove VFW. Last night, that defibrillator was used, and a bystander provided CPR to save a victim of cardiac arrest. With all of the various things that we discuss about serving the public, including facilities, equipment, and personnel, the primary reason we believe so strongly in that is we want our residents to feel safe and to have the benefit of well-trained personnel. When it comes to the AED, we want people to have the benefit of the necessary equipment when a crisis strikes to avoid tragedies.

Mayor Bailey stated as we look forward to this summer, many Cottage Grove parks are parks that somebody helped us get started, like the Bike Park or the dog park. He bumped into someone at Hy-Vee a couple months ago who said she thought we needed to have movies in a park. With her fundraising and getting groups together and working with our staff, we will have our first Movies in the Park on Wednesday, June 22,

at Highlands Park, at dusk. There will also be food trucks there, so it will be an opportunity to have fun with your family. There will be a movie once a month for the next three months; he acknowledged the citizen who spoke up to get that idea rolling.

Mayor Bailey acknowledged all of the volunteers and local businesses who make Strawberry Fest a reality. He noted the Fourth of July fireworks also would not be taking place if it weren't for our local businesses stepping up to provide the funds to help make that happen: 3M, Renewal by Andersen, Hy-Vee, Tennis Sanitation, and NorthPoint Development, all of whom donated \$5,000 each to create the \$25,000 fireworks show. There are other individuals who've also made donations, and the Lions are putting this all together and setting it up.

Mayor Bailey stated last week we had the official groundbreaking for NorthPoint Development, so they're currently moving dirt; it's a major project within the State of Minnesota. The C.E.O. of NorthPoint stated they'd scouted Cottage Grove out for this development, as other developers wanted to go to the northern suburbs, not the southern suburbs. They will be making an investment of over \$300 million in our community, creating over 1,800 new jobs, which will create an additional tax base; this is not just for the City of Cottage Grove but also for the School District. As this is built out, the School District will receive over \$1 million a year in taxable revenue that will be flowing into the School District. NorthPoint will continue to manage this development, and they're interested in doing other things in our community with parks and open space for the general public. NorthPoint wants to be very vested in our community. Mayor Bailey stated NorthPoint is also bringing other interested people into our community, especially the Business Park and/or our commercial areas.

Mayor Bailey stated that he, City Administrator Jennifer Levitt, Economic Development Director Gretchen Carlson, and Council Member Dennis had the opportunity last week to attend the ICSC Convention in Las Vegas. Due to COVID, it hadn't taken place for a couple years. He stated that there were some amazing contacts, and we were really able to market the City; many developers and retailers had already searched for Cottage Grove and told us they wanted to talk to us about their ideas. We provided a map of parcels for sale in Cottage Grove, and one person had told us to not show a particular parcel as being for sale because they were going to purchase it. He stated we can't share everything with the public because it's very early in the process, and sometimes things take time. We're doing the necessary follow up, and in the not-too-distant future we'll probably do another Facebook Live event where we'll have the opportunity to share with the public what is going on with contacts made and hopefully will have some great announcements to make.

Council Member Dennis stated we had some very long, hardworking days at ICSC. We met with over 25 different entities; based on feedback from our community and our local business investors, we knew there were several key areas that we were looking for, one of which was lodging. We made many great presentations and contacts with those people and planted seeds, which is what you do in the sales process. He agreed with Mayor Bailey that there were multiple entities there who said they were actually

aware of Cottage Grove; that was a great thing to hear. He felt really good about the very productive time that was spent in Las Vegas. We'll see what happens, and when we have more details on how things are going, we'll do another Facebook Live event. He stated that he grabbed a number of site-selection sheets from different investors, which detail what key strategies those investors have for deciding where they want to go. He stated a nice surprise they received was from a group called Colliers: They'd done a first quarter financial report and had Cottage Grove listed as one of the up-and-coming communities to keep your eye on. Council Member Dennis stated that Cottage Grove has been mentioned by a number of organizations and publications for the work that we're doing; we've really come a long way, and it's been at the behest of the community, and >90% are happy with the direction the City is going. We're aiming to sell that happiness.

Mayor Bailey stated we received the preliminary population estimate for Cottage Grove for 2021, which was 39,605; once a city hits a population of 40,000, that's when many developers/retailers become very interested, which probably explains the interest our City received at ICSC.

13. WORKSHOPS - OPEN TO PUBLIC - None.

14. WORKSHOPS – CLOSED TO PUBLIC

Staff Recommendation: Close the meeting pursuant to Minnesota Statute 13D.05, Subd. (3)a to conduct a performance evaluation of City Administrator Jennifer Levitt.

15. ADJOURNMENT

Motion by Council Member Olson, second by Council Member Dennis, to adjourn the meeting at 9:35 p.m. Motion carried: 5-0.

Minutes prepared by Judy Graf and reviewed by Tamara Anderson, City Clerk.



City Council Action Request

7B

Meeting Date	6/15/2022	
Department	Public Works	
Agenda Category	Consent Agenda	
Title	Public Service Commission Appointment	
Staff Recommendation	Appoint Kelsey Moyer to the unexpired term on the Public Services Commission beginning on July 18, 2022, and ending February 28, 2023.	
Budget Implication	N/A	
Attachments	Memo - Kelsey Moyer Appointment.tif	1.96MB



To: Honorable Mayor and City Council
Jennifer Levitt, City Administrator

From: Ryan Burfeind, Director of Public Works/City Engineer

Date: 6/09/2022

Subject: Appointment to Public Services Commission

Jeff Podoll recently resigned his position on the Public Service Commission which creates an open seat (unexpired term). After conducting interviews, on May 18, 2022, Council Member Justin Olsen with the support of Deputy Director of Public Safety/Police Captain, Greg Rinzel and Director of Public Works/City Engineer, Ryan Burfeind recommends the appointment of Kelsey Moyer to serve as Commissioner on the Public Services Commission and fill the existing term ending on 2/28/23.

Recommendation

Appoint Kelsey Moyer to the unexpired term on the Public Services Commission beginning on July 18, 2022 and ending February 28, 2023.



City Council Action Request

7C

Meeting Date	6/15/2022	
Department	Administration	
Agenda Category	Consent Agenda	
Title	Convention and Visitors Bureau Member Appointments	
Staff Recommendation	Appoint Renee Bade, Gretchen Larson, and Druscilla Nute to fill the vacant seats on the Convention and Visitors Bureau Board of Directors.	
Budget Implication	N/A	
Attachments	CVB Member Appointments.tif	602.59KB

TO: City Council

FROM: Steve Dennis, CGCVB Chairman of the Board

DATE: June 10, 2022

RE: Convention and Visitors Bureau Member Appointments

Background/Discussion

Director Roshan Patel recently resigned his position on the CVB Board which creates an open seat (unexpired term) ending December 31, 2022. Renee Bade is the general manager of the Country Inn and Suites in Cottage Grove and has volunteered to fill the vacant seat left by Director Patel which satisfies the requirement for one person from a local hotel. Ms. Bade is a great resource to add to the Board of Directors and I am pleased to recommend her to fill the vacant seat left by Director Patel with a term ending December 31, 2022.

Community Development Director Christine Costello has been an asset to the CVB since its inception and we are thankful for her years of service to the Board. She has since been promoted from Economic Development Director to Community Development Director but has volunteered to remain on the Board until the Economic Development Director position was filled. In February 2022, Gretchen Larson was hired as the new Economic Development Director. It is my pleasure to appoint Economic Development Director Gretchen Larson to fill the City staff position on the Board of Directors with a term ending December 31, 2024 for the seat that Director Costello is vacating.

The City received a commission application from Druscilla Nute and I subsequently interviewed her for a vacant position on the CVB Board. Ms. Nute is currently the manager of the Cottage Grove H&R Block so satisfies the local business requirement. Ms. Nute is well-qualified, and I am confident she will demonstrate herself as an asset to our community. Therefore, I am pleased to recommend her to fill the vacant seat on the CVB with a term ending December 31, 2024.

Recommendation

Appoint Renee Bade, Gretchen Larson, and Druscilla Nute to fill the vacant seats on the Convention and Visitors Bureau Board of Directors.



City Council Action Request

7D

Meeting Date	6/15/2022	
Department	Parks and Recreation	
Agenda Category	Consent Agenda	
Title	Purchase New Spreader Attachment	
Staff Recommendation	Approve the purchase of a new spreader attachment from Niebur Tractor and Equipment not to exceed \$4,000.00.	
Budget Implication	Funds from the Equipment Replacement Fund are available to cover expense of a new spreader attachment.	
Attachments	Spreader Memo.tif	528.25KB
	Niebur Quote.tif	367.78KB
	Olson Quote.tif	496.78KB



To: Honorable Mayor and City Council
Jennifer Levitt, City Administrator

From: Zac Dockter, Parks and Recreation Director
Adam Moshier, Fleet and Facilities Manager
Brenda Malinowski, Finance Director

Date: 6/9/2022

RE: Replace Spreader Attachment for Tractor

Introduction

The current Vicon fertilizer spreader attachment in parks (FA 607) is from 1985. This spreader is used to fertilize the grass in the parks and is the only one of its kind the city owns. The spreader components are corroded, the hopper is in rough shape, and it does not work properly. In order to fix it, staff would have more time and money into the repairs than what it is worth. Lead times on this spreader are 3-6 months from date of order. Therefore, staff is requesting one be ordered as soon as possible to have it available for use by 2023. The cost would be a not to exceed amount of \$4,000. The not to exceed amount is necessary because prices are changing every couple of weeks. This item is unbudgeted and over \$2,500 which requires council approval.

Quotes

Two quotes were obtained by staff.

Niebur Tractor and Equipment-\$3,316.00

Olson Power and Equipment-\$3,536.00

Budget Implication

There is \$1.34 million in the Equipment Replacement Fund as of 12/31/2021, so funds are available to cover the expense of a new spreader attachment.

Recommendation

The City Council approve the purchase of a new spreader attachment from Niebur Tractor and Equipment for a cost not to exceed \$4,000.

Niebur Tractor & Equipment

14380 240th Street East
Hastings, MN 55033 US

Phone: (651) 437-3531 Fax: (651) 437-9161
Email:
Web site: <http://www.nieburtractor.com>

Bill To:
CITY OF COTTAGE GROVE
TAMMY ANDERSON
8635 W. POINT DOUGLAS RD
COTTAGE GROVE, MN 55016

QUOTE - DO NOT PAY

Quote: 01-20877
Date: 5/19/2022

PO:
CustId: CITYCOTT

Cust Email: RGAUSTER@COTTAGEGROVEMN.GOV
Phone: (651) 458-2895
Salesperson: davel
User: davel

Ship To:
CITY OF COTTAGE GROVE

Item	Type	Description	Qty	Tax	Price	Discount	Net Price
VS400	QU	Kubota VS400 KBN - PENDULUM SPREADER FREIGHT/SETUP:	1.0000	Y	\$2,400.00		
		Total VS400			\$250.00		\$2,650.00
VS5841	QU	Kubota VS5841 KBN - HYD SHUT OFF Total VS5841	1.0000	Y	\$666.00		\$666.00
Total:							\$3,316.00

Totals					Sub Total:	\$3,316.00
					Total Tax:	\$227.98
					Invoice Total:	\$3,543.98

This quote is valid for 30 days.



Quote Page 1 of 1
Quote Number: 385416
Effective Date: 05/27/2022
Valid Through: 05/31/2022

Ship To

City of Cottage Grove
Ryan Gauster
8635 West point douglas rd s
Cottage Grove, MN 55016
Mobile: (651) 775-8841
rgauster@cottagegrovemn.gov

Kubota Dealer

OLSON POWER AND
EQUIPMENT, INC.
38560 14TH AVE
NORTH BRANCH, MN 55056
Mark Nilson
Phone: (651) 674-4494
Email:
mnilson@olsonpower.com

Bill To

City of Cottage Grove
Ryan Gauster
8635 West point douglas rd s
Cottage Grove, MN 55016
Mobile: (651) 775-8841
rgauster@cottagegrovemn.gov

Equipment Detail



Description	Manufacturer	Model #	Qty	MSRP	Price Each	Total
VS400 - 14.1 CUBIC FT. PENDULUM SPREADER (880 LBS CAPACITY)	Kubota	VS400	1	\$2,402.00	\$2,402.00	\$2,402.00
HYDRAULIC REMOTE ON/OFF CONTROL	Kubota	VS5841	1	\$666.00	\$666.00	\$666.00
AGITATOR FOR SAND/SALT/GRIT/POWDER	Kubota	VS5834	1	\$126.00	\$126.00	\$126.00
STAINLESS STEEL SPREADING SPOUT (19 - 39 FEET)	Kubota	VS5831	1	\$342.00	\$342.00	\$342.00

Cash Details

Equipment Total	\$3,536.00
set up	\$250.00
Cash Sale Price	\$3,786.00

Kubota Disclaimer

Sales quote can only be provided by a participating Kubota dealer. Only Kubota and Kubota performance-matched Allied equipment are eligible. Inclusion of ineligible equipment may result in a higher blended APR. Stand Alone Kubota or Allied implements and attachments/accessories are subject to stand alone programs. Financing is available through Kubota Credit Corporation, U.S.A.; subject to credit approval. Program eligibility requirements are subject to change without notice and may be withdrawn without notice. Some exceptions apply. See dealer or go to KubotaUSA.com for more information.



City Council Action Request

7E

Meeting Date	6/15/2022	
Department	Community Development	
Agenda Category	Consent Agenda	
Title	Rental License Approvals	
Staff Recommendation	Approve the issuance of rental licenses to the properties listed in the attached table.	
Budget Implication	N/A	
Attachments	Rental License Approvals CC Memo.tif	2.22MB
	Rental License Approvals Table.tif	2.43MB

TO: Honorable Mayor and City Council
Jennifer Levitt, City Administrator

FROM: Samantha Drewry, Code Enforcement Officer

DATE: June 8, 2022

RE: Rental License Approvals

Background/Discussion

Rental licenses are required for nonowner-occupied residential properties (City Code Title 9-13, Property Maintenance, and Title 9-14, Rental Licensing) and are issued on a biennial basis. The licensing process includes submittal of the rental license application, payment of \$180, and public criminal history report. Rental inspections are conducted on all rental properties as part of the licensing process. Once all information has been submitted and the inspection satisfactorily completed, the Council must approve the license prior to it being issued.

The properties listed in the attached table have completed the licensing process and are ready to have their licenses issued following Council approval.

Recommendation

Approve the issuance of rental licenses to the properties in the attached table.

2022 RENTAL LICENSES
CITY COUNCIL APPROVAL - JUNE 15, 2022

RENTAL LICENSE NUMBER	PROPERTY STREET #	PROPERTY STREET NAME	PROPERTY OWNER
RENT-001010-2021	7795	HEMINGWAY AVENUE SOUTH	BAYLISS, LLC
RENT-000895-2021	8945	92ND STREET SOUTH	HAN, QIANG
RENT-001125-2021	8925	IRONWOOD AVENUE SOUTH	PATTEN, LINDA
RENT-001122-2021	8474	90TH STREET SOUTH	SCHNEIDER/PATTEN, DAVE/LINDA
RENT-001123-2021	8921	GREENWAY AVENUE SOUTH	SCHNEIDER/PATTEN, DAVE/LINDA



City Council Action Request

7F

Meeting Date	6/15/2022	
Department	Finance	
Agenda Category	Consent Agenda	
Title	Minnesota Water Assistance Program	
Staff Recommendation	Approve participation as a vendor in the Minnesota Water Assistance Program.	
Budget Implication	None	
Attachments	Memo - Water Assistance Program.tif	4.26MB
	MN Water Assistance Program.tif	2.28MB



To: Honorable Mayor and City Council Members
Jennifer Levitt, City Administrator

From: Brenda Malinowski, Finance Director

Date: June 8, 2022

Subject: Water Assistance Program

Introduction/Discussion

In response to the COVID-19 pandemic, Congress created an emergency water assistance program. The State of Minnesota received approximately \$14.6 million from this program and created Minnesota's Water Assistance Program. This program provides payments **to public water suppliers** on behalf of eligible residential customers. The city is simply a vendor in this program and receives payments from the Minnesota Water Assistance Program to be applied to the utility billing account of the eligible residential customer, up to \$1,200 per account. The payments are applied *to past due and current water and wastewater charges. It cannot be used to pay for storm or street light charges.*

Residential customers apply for this water assistance through the Community Action Partnership of Ramsey & Washington Counties at <https://caprw.org/services/energy-food-housing/energy-assistance.html>. This is the same website that residents apply for energy assistance. When a resident applies for energy assistance, they typically apply for the Water Assistance Program at the same time since it is the same application.

Household eligibility changes from year to year. The current eligibility guideline table is below:

Household Size	3-Mth Gross Household Income	Annual Gross Income
1	\$8,809	\$35,237
2	\$11,520	\$46,080
3	\$14,230	\$56,922
4	\$16,941	\$67,765
5	\$19,651	\$78,607
6	\$22,362	\$89,450

The 1st phase of Minnesota's Water Assistance Program began on October 31, 2021 and ended May 31, 2022. The 2nd phase of the Program will begin on October 1, 2022. There is no cost for the city to participate in this program.

Action Requested

Approve participation as a vendor in Minnesota Water Assistance Program.

Minnesota's Water Assistance Program

Overview

- Congress created an emergency water assistance program in response to the COVID-19 pandemic.
- Minnesota received \$14,666,970.
- The water assistance program begins October 1, 2021.
- Water assistance can make payments to public water suppliers on behalf of eligible residential customers.
- Program can pay for past due and current water and wastewater usage charges, fees, deposits, up to \$1200.
- Cannot pay for other municipal services like trash or cable television.

How Benefits are Distributed

- Customers apply for water assistance using the Energy Assistance Program (EAP) application.
- Local EAP Service Providers are the main point of contact for water suppliers and for customers.

Per federal guidance, water assistance benefits are prioritized for eligible residential customers in this order:

1. Currently disconnected from water or wastewater services.
2. With a pending water or wastewater disconnection.
3. With a past due water or wastewater bill.

What we ask of water suppliers

- Complete and submit a Vendor Registration Form – so water assistance can pay you.
- Sign and follow the Vendor Agreement – details about water supplier and Service Provider responsibilities.
- Refer customers to apply for water assistance.

When customers apply, Service Providers may ask water suppliers to verify information:

- Water/wastewater account number and name.
- Water/wastewater account balance – including past due amount, current bill amount, fees.
- Water/wastewater actual or scheduled disconnection date.
- Total annual water bill amount.
- Total annual wastewater bill amount.

Questions?

Contact the Energy Assistance Program Service Provider in your area:

**Community Action Partnership of
Ramsey & Washington Counties**
Mary Lor – Program Manager
Phone: 651-999-5714
Email: mlor@caprw.org



City Council Action Request

7G

Meeting Date	6/15/2022	
Department	Administration	
Agenda Category	Consent Agenda	
Title	Election Judge Appointment	
Staff Recommendation	Adopt Resolution 2022-102 appointing Election Judges for the August 9, 2022 Primary election and November 8, 2022 General election.	
Budget Implication	Budgeted for 2022 Elections Administration	
Attachments	Memo - Election Judges.tif	1.84MB
	Resolution - Appointment of Election Judges.tif	100.39KB



To: Honorable Mayor and City Council Members
From: Joe Fischbach, Human Resources Manager
Date: June 6, 2022
Subject: Appointment of Election Judges

Background

State law requires us to appoint Election Judges at least 25 days before the election. Recruitment and selection of Judges for the August 9, 2022 Primary and November 8, 2022 General elections is substantially complete. Staff is recommending that the City Council adopt the attached resolution appointing Election Judges for the August 9th and November 8th elections. The resolution also gives us the flexibility to appoint other Judges if the need arises before the elections.

Recommendation

Adopt resolution 2022-102 appointing election judges for the August 9, 2022 Primary election and November 8, 2022 General Election.

RESOLUTION 2022-102

RESOLUTION APPROVING APPOINTMENT OF ELECTION JUDGES FOR THE PRIMARY AND/OR GENERAL ELECTION

WHEREAS, under Minnesota Statutes 204B.21, subdivision 2, the last day to appoint election judges is at least 25 days before the election;

NOW, THEREFORE, BE IT RESOLVED, the City Council of the City of Cottage Grove, County of Washington, State of Minnesota, hereby approves the appointment of the following individuals to serve as election judges at the August 9, 2022 Primary Election and November 8, 2022 General Election:

Last Name	First Name	Last Name	First Name	Last Name	First Name
Bauer	Emily	Hatch	Alyce	McKeig	Jim
Bettes	Thomasine	Hayward	Steve	Miller	Christine
Biron	Gail	Hennen	Daniel	Miller	Linda
Bruckner	Sandra	Hickey	Wendy	Monahan	Virginia
Burfeind	Jeanette	Holczer	Rudolf	Moreland	Beverly
Caldwell	Freda	Hotaling	Lynn	Pariana	Patrice
Carlier	Martin	Ihiekwe	Austin	Pierce	James
Chan	Gina	Jacobsen	Janet	Pritchard	Jonathan
Cookson	Sara	Jordan	Jonathan	Rickard	Sherry
Decker	Joan	Kennard	Robert	Rivera	Carol
Ek	Peggy	Kipka	James	Robinson	William
Enochson	David	Kline	Kathleen	Roseland	Glen
Erickson	Steve	Klossner	Patricia	Royce	William
Fuller	DiAnne	Larson	Julie	Rudeen	Linda
Glass	Claudia	Lo	Eve	Rudeen	Gary
Graff	Tom	Logan	Carol	Ryan	Catherine
Greene	Peggy	Lovgren	Gail	Salgado	Jessica
McCoy	Wendee	Marteness	Janice	Schlorf	Ervin
Schwandt	David	Wagner	Susan	Schwandt	Lorie
Schwartz	Alan	Waletzko	Diana	Wanless	Carol
Skoog	Jeff	Wallin	Jillian	White	Charles
Stenlund	Linda	Walton	Maureen	Wuorenma	Randy
Swaim	Amy	Torok	Timothy	Zywiec	Tiffany
Swanlund	Samuel	Vassar	Karin	Torkelson	Robert
Tiefenbruck	Grant	Butt	Wayne		

And all other election judges needed to successfully administer the 2022 primary and general elections.

Passed this 15th day of June, 2022.

Myron Bailey, Mayor

Attest:

Tamara Anderson, City Clerk



City Council Action Request

7H

Meeting Date 6/15/2022

Department Public Works

Agenda Category Consent Agenda

Title Glacial Valley Park Consent to Improvements

Staff Recommendation Approve the Consent to Improvements with Xcel Energy for Glacial Valley Park.

Budget Implication N/A

Attachments

Glacial Valley Park Xcel Consent to Improvements CC Memo.tif	3.4MB
Glacial Valley Park Xcel Consent to Improvements Agreement.tif	11.75MB



To: Honorable Mayor and City Council
Jennifer Levitt, City Administrator

From: Joe Fox, PE, Project Engineer

Date: June 9, 2022

Re: Glacial Valley Park – Approve Xcel Energy Consent to Improvements

Background/Discussion

The western portion of Glacial Valley Park, which is currently under construction, was designed within a transmission line easement owned by Xcel Energy. In order to receive permission from Xcel to construct improvements within their easement, the city submitted construction documents for review and now must sign a Consent to Improvements document, informally known as an encroachment agreement. The document is attached.

The soccer/football/lacrosse field will be built within Xcel's easement. Due to the transmission lines, which hang approximately 40 feet above ground at their lowest point, there will be no lights on the west side of the field. Sports field lighting is typically placed on 70-foot poles. All lighting for this field will be built on the north and south ends.

The 8-foot-wide bituminous trail that will be built west of the park will also lie within Xcel's easement. The South Washington Watershed District owns the property on which the trail will be built. A temporary construction easement with the watershed for the trail was approved by the City Council on April 6, 2022. After the trail is complete, staff will bring a request to Council for approval of a permanent trail easement with the watershed.

Recommendation

It is recommended the City Council approve the Consent to Improvements with Xcel Energy for Glacial Valley Park.

(RESERVED FOR RECORDING DATA)

RETURN TO: Xcel Energy Siting & Land Rights, Seth Wight 414 Nicollet Mall, 06 Minneapolis, MN 55401

CONSENT TO IMPROVEMENTS

Line No. 0975 The City of Cottage Grove

THIS CONSENT TO IMPROVEMENTS (this “Consent”), dated the _____ day of _____, 2022, is made by and between The City of Cottage Grove, a municipality of the State of Minnesota, their heirs, successors, and assigns (“Requestor”) and Northern States Power Company, a Minnesota Corporation, herein referred to as “Xcel Energy”, having an office and place of business in the City of Minneapolis, County of Hennepin, State of Minnesota.

WITNESSETH

WHEREAS, Xcel Energy obtained certain rights to construct and maintain facilities for the distribution and transmission of electrical energy in, over and across the following described property owned by Requestor (the “Premises”), by that document dated January 13th, 1959 and recorded on the 21st day of January, 1959, as Document No. 199233 (the “Easement”).

Premises:

That part of the East One Half of the Northeast Quarter of Section 3, Township 27 North, Range 21 West, Washington County, Minnesota, lying south of the North 1630.17 feet thereof, described as follows:

Commencing at the northeast corner of the South 220.00 feet of said East One half of the Northeast Quarter; thence North 89 degrees 15 minutes 18 seconds West, assumed bearing along the north line of said South 220.00 feet of the East half of the Northeast Quarter, a distance of 68.82 feet to the point of beginning; thence North 01 degrees 23 minutes 23 seconds East, 35.00 feet to north line of the South 255.00 feet of said East One half of the Northeast Quarter; thence North 89 degrees 15 minutes 18 seconds West along said north line of the South 255.00 feet, a distance of 130.47 feet; thence North 68 degrees 11 minutes 55 seconds West, 67.89 feet; thence North 33 degrees 15 minutes 16 seconds West, 332.74 feet; thence North 46 degrees 48 minutes 04 seconds West, 256.55 feet; thence North 14 degrees 02 minutes 10 seconds West, 103.35 feet to the south line of said North 1630.17 feet; thence South 89 degrees 49 minutes 33 seconds West along said south line of the North 1630.17 feet of the East One half, a distance of 542.24 feet to the west line of said East One half of the Northeast Quarter; thence South 01 degrees 22 minutes 27 seconds West along said west line, a distance of 598.01 to said north line of the South 220.00 feet thereof; thence South 89 degrees 15 minutes 18 seconds East, along said north line of the South 220.00 feet, a distance of 1243.68 feet to the point of beginning.

WHEREAS, Requestor has applied to Xcel Energy for permission to use a portion of the Easement for public park purposes purposes, hereinafter referred to as (the "Easement Area"). The Easement Area affected by this Consent is shown on Exhibit "B", attached hereto.

NOW THEREFORE, in consideration of the promises exchanged herein, the parties for themselves and their respective successors and assigns agree as follows:

1. Xcel Energy consents to Requestor's use of the Easement Area for the purposes described in Exhibit "A", attached hereto and made a part hereof, subject to Requestor's strict compliance with the terms set forth herein.
2. The Requestor acknowledges that it has inspected the Easement Area and determined it to be suitable for the uses described in Paragraph 1 above. Requestor agrees that it is not relying on any oral or written representation of Xcel Energy concerning the Easement Area (including but not limited to dimensions, soil conditions, environmental conditions, and municipal restrictions, or use by adjoining or third parties).
3. No future work shall be conducted on the Easement Area until Requestor has received written approval from Xcel Energy. As a condition to approval, Requestor shall submit detailed plans of the work and a description of work procedures. Xcel Energy's approval of any work or work procedures merely indicates its consent to the proposed activities and does not constitute a representation or warranty concerning the suitability, prudence, effectiveness, or propriety of the proposed activities.
4. Requestor agrees that within thirty (30) days of Xcel Energy's submittal of an invoice, Requestor shall reimburse Xcel Energy for its reasonable expenses to review any request for work (including but not limited to costs for administrative review, engineering and field inspection).
5. Prior to commencing work, Requestor shall designate a representative who will supervise the work, be present during all work, and be authorized to control and, if necessary, suspend the work.
6. Requestor shall immediately suspend its work if requested by Xcel Energy. If suspension is required due to Requestor's failure to strictly comply with the terms of this Consent, upon such suspension the parties shall consult in an effort to cure such noncompliance so that the Requestor may resume its activities.
7. Requestor shall not at any time use or store any pollutant or hazardous material within the Easement Area, and shall at all times maintain the Easement Area in a safe and lawful condition.
8. Requestor shall, at its sole cost and risk, obtain all permits, consents or approvals required for its occupancy and use of the Easement Area. Upon Xcel Energy's request, Requestor shall provide evidence reasonably satisfactory to Xcel Energy that all required consents or permits are in force for Requestor's use of the Easement Area.
9. As part of Xcel Energy's business operations, Xcel Energy shall have the right, at any time and without liability or compensation to Requestor, to use the Easement Area to install, use, repair, maintain, relocate or remove facilities that presently exist or may in the future be located within the Easement Area.
10. LIMITATION OF LIABILITY; INDEMNITY. Requestor shall indemnify, defend and hold Xcel Energy, its agents, employees, and affiliates harmless from any cost, liability, damage, loss, claim, action or proceeding whatsoever for injury to persons (including death) or damage to property which may arise from or be claimed to have arisen from Requestor's exercise of the rights granted in this Consent. Requestor, on behalf of itself, its successors, assigns, and representatives, hereby releases Xcel Energy from any liability for damages incurred by Requestor, its successors, assigns, representatives, employees, agents, or those under its control arising from (1) Xcel Energy's use and improvement of the Easement Area for its business purposes, (2) the existing condition of

the Easement Area, (3) Xcel Energy's future installations, (4) Xcel Energy's actions reasonably necessary to protect its property during emergency conditions, or (5) Xcel Energy's exercise of its rights to remove improvements, grading or other work installed within the Easement Area by or on behalf of Requestor without Xcel Energy's prior approval.

11. Unless otherwise provided for as part of the conditions for approval, throughout the time Requestor is conducting work on the Easement Area, Requestor shall insure that any contractor conducting said work shall maintain and provide evidence to Xcel Energy of insurance coverage at least equivalent to the following or Requestor shall provide, at Requestor's expense, the following coverage:
 - a. Worker's Compensation at statutory limits with Employers Liability coverage of at least \$100,000 limits if such party is at any time during the term of this Consent subject to the requirements of any applicable law governing worker's compensation.
 - b. Comprehensive General Liability Coverage, (including blanket contractual liability) against claims for bodily injury, death and property damage, including environmental damage, arising out of such party's operations, affording combined single limit protection of One Million Dollars (\$1,000,000) with respect to personal injury or death and property damage, including environmental damage.

All policies shall be endorsed to (1) name Xcel Energy its directors, officers, employees and affiliates as additional insured with respect to any and all bodily injury and/or property damage, and (2) to require thirty (30) days written notice be given to Xcel Energy prior to any cancellation or material changes in the policy.

[The balance of the page is left intentionally blank]

4 of 4

ATTACHED TO AND MADE A PART OF CONSENT TO IMPROVEMENTS
DATED _____, 2022, BETWEEN
XCEL ENERGY and THE CITY OF COTTAGE GROVE

EXHIBIT "A"

AUTHORIZED USE:

Glacial Valley Park, work within Xcel's easement will consist of: grading, installation of irrigation, and seeding of the soccer field; grading of stormwater basin; installation of concrete outlet pipe; grading of areas adjacent to soccer field and basin; construction of a bituminous trail, on the west side of Xcel's easement, from Ravine Parkway north to the property line of the new development.

SCOPE OF PROJECT.

This project consists of the development of City of Cottage Grove Glacial Valley Park with existing Xcel Energy Easement for overhead transmission facilities 0975 (345 kV). The proposed project meets Xcel Energy's standards, provided the following conditions are adhered to:

1. Excavation close to structure location.

A minimum distance of **20** feet of supported earth must be maintained from any part of the line structure. Support of the ground beyond the **20** feet may be provided by a slope no greater than three feet horizontal to one foot vertical. Support may also be provided by the use of cribbing, sheet piling, retaining wall or tunneling. The specific plan for providing the required support and the excavation plan for the proposed project must be submitted to Xcel Energy for review and approval prior to construction start.

2. Grade change around structure location.

Fill around or above the structure is not permitted. The grade around the structures must provide for surface water runoff – no surface water ponding around structures will be permitted. Any cost related to the adjustment of Xcel Energy's facilities will be at the requestor's expense.

3. Grade change within easement.

The ground elevation within the Easement Area shall not be increased above the existing grade. Stockpiling of soil and/or material within the Easement Area will not be permitted. Any proposed grade changes required for the site driveway must be reviewed and approved by Xcel Energy prior to the start of construction.

4. Clearances to equipment and workers

Any construction activities occurring near the transmission line(s) shall comply with all OSHA Safety Clearances. If these clearances cannot be maintained, the contractor or developer must request a line outage by calling Xcel Energy's System Operations Department. Outages are not guaranteed. If an outage is possible, adequate advanced notice must be provided in order to schedule the line outage.

- The applicable clearance value for Cranes & Equipment from Table 1 below, according to the specific voltage, is required at all times between the energized electrical conductors and any cranes or equipment used in construction activities.
- The applicable clearance value for Unqualified Workers from Table 1 below, according to the specific voltage, is required at all times between the energized electrical conductors and construction workers.

Disclaimer:

Ultimately, it is the responsibility of the worker to verify the provided OSHA clearances are current and accurate, and to adhere to such clearances. Xcel Energy accepts no liability for any incorrect or out of date clearances values, or misuse of the clearance values.

OSHA Website: <https://www.osha.gov/laws-regs/regulations/standardnumber>

Table 1: Minimum approach distances for equipment and unqualified workers performing work near power lines

Maximum System Operating Voltage ^a (V = Volts, kV = Kilovolts)	Cranes & Equipment Doing Work ^b		Unqualified Workers ^{g, h}
Operator Requirements	Qualified ^c	Qualified ^c	-
Minimum Safeguards	Proximity alarm, or unqualified spotter, or range control device ^d	Mark Boundary ^{e, f}	-
up to 750 V	10'-0"	20'-0"	10'-0"
up to 50 kV	10'-0"	20'-0"	10'-0"
69 kV	15'-0"	20'-0"	10'-9"
115 kV	15'-0"	20'-0"	12'-5"
138 kV	15'-0"	20'-0"	13'-3"
161 kV	15'-0"	20'-0"	14'-0"
230 kV	20'-0"	20'-0"	15'-5"
345 kV	20'-0"	20'-0"	20'-5"
500 kV	25'-0"	50'-0"	26'-9"

Table 1 Footnotes:

- a** Operating voltage may be AC or DC, phase-to-phase, or phase-to-ground. An unqualified worker is not expected to be able to distinguish.
- b** Per OSHA Table A, 29 CFR 1926.1408.
- c** Must be qualified per OSHA 29 CFR 1926.1408(g).
- d** Must meet requirements per OSHA 29 CFR 1926.1407 and OSHA 29 CFR 1926.1408(b), use one of the following: (1) a proximity alarm, (2) a dedicated spotter, (3) a device that automatically warns the operator when to stop movement, such as a range control warning device, (4) a device that automatically limits range of movement, set to prevent encroachment, or (5) an insulating link/device.
- e** Per OSHA 29 CFR 1926.1408(a)(2)(ii), and 1926.1409(a), use minimum controls boundary
- f** Per OSHA 29 CFR 1926.1408 (a)(1)(i), mark boundaries at or outside your MAD with items such as flags or range limit/range control warning devices. The operator must not operate the crane beyond those boundaries.

- g** This includes any worker not in a vehicle, such as workers performing work on the ground, or on elevated platforms or scaffolding. Includes allowance for worker's reach and reach with conductive objects.
- h** Clearance values determined according to OSHA 1910.333(c)(3)(i)(A)(2).

The OSHA requirements in this section must be included on the plan sets and specifications given to contractors.

5. Building on easements.

There shall be no additional permanent or temporary buildings allowed within the easement area, without prior written approval from Xcel Energy.

6. Fuel and refueling on easements.

There shall be no fuel tanks stored or refueling of vehicles and equipment within the easement.

7. Streetlights and signs on easements.

If there are to be streetlights, signboards, identification signs or any other type of non-building structure within the easement, detailed plans must be submitted to Xcel Energy prior to construction for review and approval to verify compliance with electrical code clearances prior to construction start.

Metallic structures must be properly grounded. The same working clearance criteria as stated in paragraph (4) also applies, for equipment used to erect and install light standards, sign boards, etc. Any metallic structure, pole, wire or item placed in the vicinity of a high-voltage transmission line will have the potential to become electrically charged due to electrical induction. The development of an electric charge results in a potential difference between the metal installation and the ground, which can result in electrical shocks when the item is touched. Placement of such metallic installation should take into consideration the shock potential during the; construction, intended use AND future maintenance activities. Items which become charged must be connected to a grounding rod or grounding system to prevent shocks.

8. Notification.

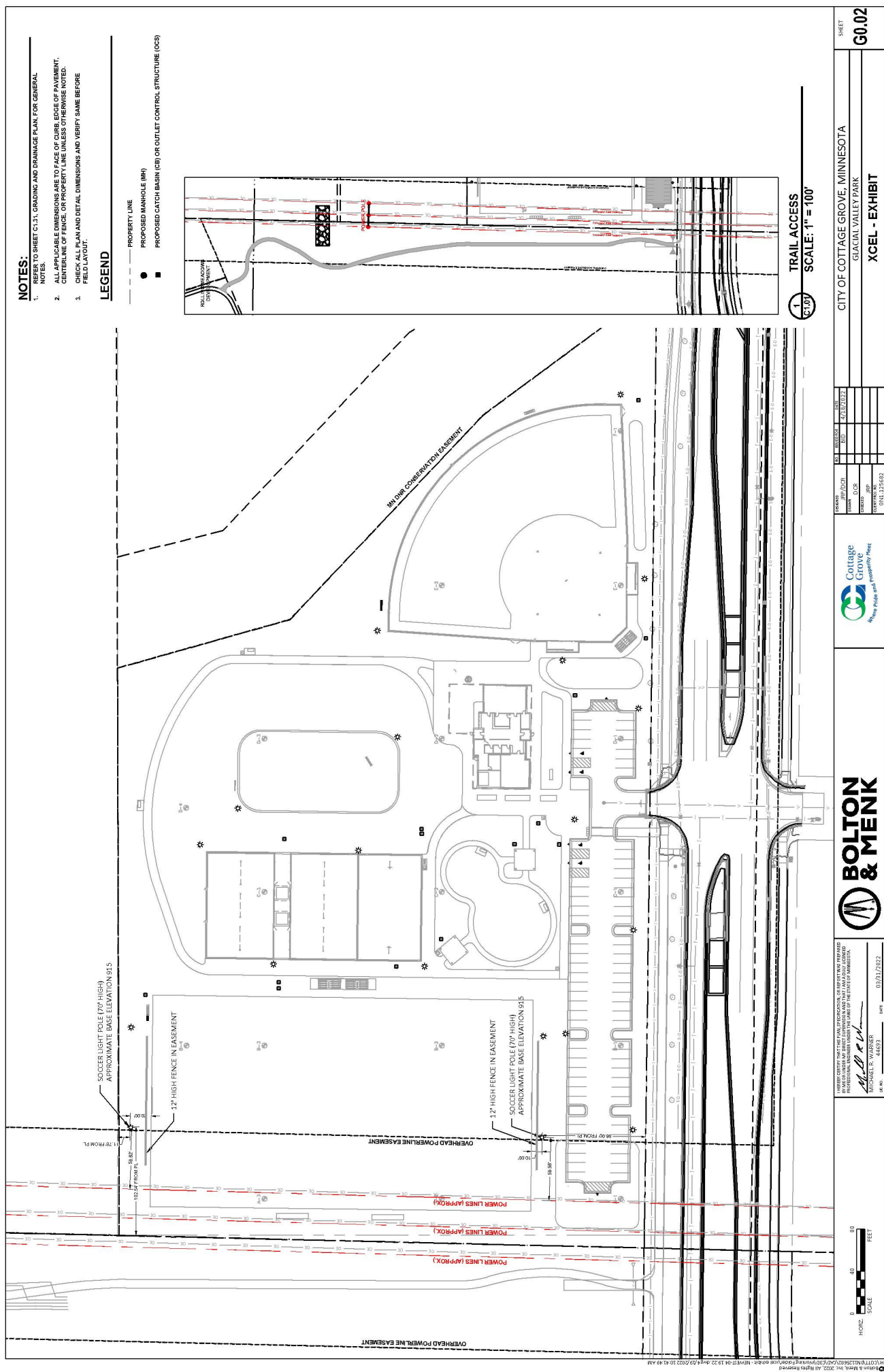
Prior to the start of construction and following project completion, the requestor or contractor must notify Xcel Energy. Please contact Seth Wight at (612) 342-8926, or by email at seth.j.wight@xcelenergy.com

It is the express condition of this consent that all other terms and conditions of that certain easement shall remain in full force and effect.

NOTICE REGARDING LIMITATION OF LIABILITY: Requester understands and agrees that pursuant to the foregoing consent provisions, Xcel Energy is not liable for any damages it or any other party may cause to the improvements authorized herein.

(Line 0975 345 kV: Str. 34 - 35)

cc: Jesse Lyon, Transmission Engineering
Troy Nodes, Transmission Maintenance

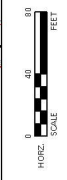


NOTES:

- 1. REFER TO SHEET C-1.1, GRADING AND DRAINAGE PLAN, FOR GENERAL NOTES.
- 2. ALL APPLICABLE DIMENSIONS ARE TO FACE OF CURB, EDGE OF PAVEMENT, CENTERLINE OF FENCE, OR PROPERTY LINE, UNLESS OTHERWISE NOTED.
- 3. CHECK ALL PLAN AND DETAIL DIMENSIONS AND VERIFY SAME BEFORE FIELD LAYOUT.

LEGEND

- PROPERTY LINE
- PROPOSED MANHOLE (MH)
- PROPOSED CATCH BASIN (CB) OR OUTLET CONTROL STRUCTURE (OCS)



DESIGNED BY: MICHAEL C. WAGNER
PROJECT NO.: 18-001
DATE: 03/21/2022



LOCATION	DATE	BY	REVISION
ISSUED FOR	03/21/2022	MD	
DESIGNED BY	03/21/2022	MD	
CHECKED BY	03/21/2022	MD	
DATE	03/21/2022	MD	



City Council Action Request

71

Meeting Date	6/15/2022	
Department	Public Works	
Agenda Category	Consent Agenda	
Title	New Northern States Power (Xcel Energy) Peak Control Agreement.	
Staff Recommendation	Approve the service agreement with Northern States Power Company for Peak Control Services at the City Hall Building and terminate the agreement from 2017.	
Budget Implication	There is no budget implication for this.	
Attachments	Xcel Peak Control Memo.tif	599.25KB
	Xcel Energy Cancellation Agreement.tif	314.19KB
	New Xcel Energy Peak Control Agreement.tif	2.58MB



To: Honorable Mayor and City Council
Jennifer Levitt, City Administrator

From: Ryan Burfeind, Public Works Director/City Engineer
Adam Moshier, Fleet and Facilities Manager

Date: 6/9/2022

RE: Peak Control Service Agreement with Northern States Power Company and the City Hall Building

Introduction

The City of Cottage Grove is currently in a contract with Northern States Power Company (Xcel Energy) for peak controlled services at the City Hall building. This is a 5-year contract that was signed in March of 2017.

Under the conditions of this agreement, the City will transfer to generator power anytime Xcel notifies the City. Usually this occurs when demand for their services is high, for example on a 98-degree day when customers are all running their air conditioning units. By participating in this program, the city saves money each month on the electric bill. The city is currently participating in this program with other facilities, such as the Ice Arena, City Wells, and the Golf Course.

The city hall account has two strikes over the past 5 years for not bringing the demand down to 0 when notified. If City Hall reaches 3 strikes, rates go back to normal, and is no longer eligible to be in the program. As there were different circumstances for not getting demand to 0 in the two instances, partly due to communication from Xcel, they have agreed to cancel the current contract and enter into a new agreement with zero strikes. All other terms and conditions in the new agreement follow the previous one. As part of this process, the current agreement would be cancelled and a new one will be signed.

Recommendation

The City Council approve the service agreement with Northern States Power Company for Peak Control Services at the City Hall Building and terminate the agreement from 2017.



Notice of Electric Service Agreement Cancellation

It is mutually agreed that, effective 7/01/2022, the Agreement between

Northern States Power Company, a Minnesota company, doing business as Xcel Energy,

and City of Cottage Grove

dated 3/15/2017 for the supply of electric service under the

«PEAK CONTROL TIERED SERVICE» rate schedule, Rate Code No. A23

at 12800 Ravine Pkwy Cottage Grove MN 55016

is being terminated for the reasons listed below:

«Customer is resigning agreement»

Xcel Energy will continue to provide service pursuant to the terms and conditions of service as approved by

the appropriate state utility regulatory agency.

NORTHERN STATES POWER COMPANY

CUSTOMER

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

Northern States Power Company, a Minnesota corporation
Minneapolis, Minnesota 55401

MINNESOTA ELECTRIC RATE BOOK – MPUC NO. 2

**ELECTRIC SERVICE AGREEMENT
PEAK CONTROLLED SERVICE**

Section No. 7
2nd Revised Sheet No. 5

Account No. 162241

**ELECTRIC SERVICE AGREEMENT
PEAK CONTROLLED SERVICES**

D

THIS AGREEMENT, Made this 26th day of May, 2022, by and between
NORTHERN STATES POWER COMPANY, a Minnesota corporation and wholly owned subsidiary of Xcel
Energy Inc. hereinafter called the "Company," and
City of Cottage Grove, hereinafter called the "Customer," engaged
in the business of City Hall.

WITNESSETH: That the parties hereto, each in consideration of the agreements of the other, agree as follows:

1. KIND OF SERVICE: Company agrees to supply and Customer agrees to accept electric service in the form
of 3 Phase, 4 Wire, Alternating Current at a nominal frequency of 60 Hertz and at a nominal
voltage of 480, for Customer's use solely for the operation of electric equipment now installed or to be
installed by Customer on the property known as City Hall

located at 12800 Ravine Pkwy Cottage Grove MN 55016

2. ANNUAL MINIMUM DEMAND CHARGE: In consideration of the capacity commitment by Company and its
investment in facilities to serve Customer, Customer agrees that if the net demand charge payments during any
contract year hereunder, in accordance with the rate selected specified in Section 4 below, amount to less than
the minimum demand charge specified in this rate schedule, the difference between such minimum demand
charge and said net demand charge payment shall be included in the bill following the contract anniversary
month and Customer agrees to pay same as a charge for service rendered.

3. TERM: This Agreement shall commence at 12:01 A.M. on July 1st, 2022, and shall
continue for a period ending at 12:01 A.M. July 1st, 2027, and if not then terminated by at
least six months prior written notice by either party for Tier 2 customers or by at least 36 months prior written
notice by either party for Tier 1 customers, shall continue further until so terminated.

(Continued on Sheet No. 7-6)

Date Filed:	11-02-12	By: David M. Sparby	Effective Date:	12-01-13
		President and CEO of Northern States Power Company, a Minnesota corporation		
Docket No.	E002/GR-12-961		Order Date:	09-03-13

MINNESOTA ELECTRIC RATE BOOK – MPUC NO. 2

**ELECTRIC SERVICE AGREEMENT
PEAK CONTROLLED SERVICE (Continued)**

Section No. 7
2nd Revised Sheet No. 6

4. RATE: Customer agrees to qualify for and elects the Rate Schedule for Peak Control Tiered Service, Tier 2. Customer agrees to pay in accordance with the terms of Company's established Rate Schedule in effect from time to time in this locality for such Service, the established Rate Schedule now in effect being the one attached hereto. Effective with the term commencement date, the Rate Code is: A23. However, the specific rate and Rate Code are subject to change following an annual evaluation of Performance Factor based on Customer's previous 12 months usage. This Rate and Rate Code change does not require Customer authorization. This Rate Schedule may provide for adjustment(s) pursuant to identified Rider(s). In addition to the rates specified, the Company shall collect any sales, use, excise or other such taxes and fees that are legally effective and applicable to the service provided.

5. PAYMENT OF BILLS: All bills are payable at Company's office on or before the date the bill is due for service supplied by Company in the preceding billing period. All bills will be issued to Customer at the location identified in Section 1 above, unless the Customer has given the Company written notice of a different address for billing purposes.

6. SERVICE INSTALLATION: Customer may be responsible at its cost to provide certain capabilities or conditions prior to the Company's installation of service, as provided in the General Rules and Regulations of Company and/or in the Rate Schedule for Customer's specific service, as they now exist or may hereafter be changed and both on file with the state Regulatory Commission.

7. TERMS AND CONDITIONS: The service hereunder shall be supplied for Customer's use subject to the General Rules and Regulations of Company on file with the state regulatory commission as they now exist or may hereafter be changed. A copy of such rules and regulations is available from the Company. This Agreement is also subject to Sections(s) _____ appearing under the heading "Additional Terms and Conditions" which are attached to this Agreement. Customer agrees to use electrical service only as herein stated and will not assign this Agreement except upon written consent of Company.

T

8. MAXIMUM HOURS OF INTERRUPTION: Company agrees that the total intentional interruptions of controlled demand will not exceed 80 hours per calendar year for Tier 2 customers, 150 hours per year for Tier 1 customers, and 300 hours per year for Tier 1 Energy Controlled Service Rider customers.

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9. CONTROL PERIOD NOTICE: Company will endeavor to give Customer one hour notice of commencement of control period.

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(Continued on Sheet No. 7-7)

Date Filed:	11-02-12	By: David M. Sparby	Effective Date:	12-01-13
		President and CEO of Northern States Power Company, a Minnesota corporation		
Docket No.	E002/GR-12-961		Order Date:	09-03-13

MINNESOTA ELECTRIC RATE BOOK – MPUC NO. 2

**ELECTRIC SERVICE AGREEMENT
PEAK CONTROLLED SERVICE (Continued)**

Section No. 7
2nd Revised Sheet No. 7

11. EXPECTED MAXIMUM DEMANDS: For the term of this Agreement, Customer's expected maximum annual adjusted demand is 219 kW. The expected maximum annual demand less the predetermined demand level is the expected maximum controlled demand. The Customer's expected maximum summer season adjusted demand is 219 kW.

12. PREDETERMINED DEMAND LEVEL (PDL): Customer may elect either the standard or optional arrangement as specified below.

Standard: Customer agrees to limit adjusted demand to 0 kW during control periods.

Optional: Customer agrees to **reduce** adjusted demand by _____ kW during control periods. Customer's PDL will be the monthly adjusted demand less the agreed to load reduction.

Any customer with generating equipment which is operated in parallel with Company must comply with all requirements associated with Parallel Operations specified in the General Rules and Regulations of Company.

The PDL may be revised **within or after the trial period** subject to approval by Company. If the revision of the PDL occurs WITHIN THE TRIAL PERIOD, the Customer pays the demand charge differential for the corresponding months of the contract in the trial period multiplied by the number of kilowatts (kW) the Customer increases the PDL. Charges for the failure to control to their PDL are forgiven. The Customer will be credited any paid penalties against the recalculated amount. If the revision of the PDL occurs AFTER THE TRIAL PERIOD, the same calculation is made for the most recent months up to but not to exceed 18. In this case, however, the Customer is responsible for the greater of the following: (a) the amount determined by multiplying the demand charge differential by the PDL increase, as described above, or (b) the total amount of any penalties paid/owed for failure to control load to the previous PDL.

13. TRIAL PERIOD AND CANCELLATION CHARGE: Company agrees that the first twelve months of this Agreement will be a trial period. Customer must notify Company in writing to terminate this Agreement during the trial period. If Customer terminates this Agreement during the trial period, Customer's Peak Controlled Service or Peak Controlled Time of Day Service bills will be recalculated using the corresponding firm rate (General Service or General Time of Day Service). Customer will be charged the difference between the recalculated amount and the amount charged under the corresponding Peak Controlled rate. Also, Customer will receive a refund for any additional charges which were assessed during the trial period due to Customer failure to control load. A trial period for Peak Controlled Service or Peak Controlled Time of Day Service will not be available to any Customer account that has previously received either service, or the closed Peak Controlled or Energy Controlled Services.

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(Continued on Sheet No. 7-8)

Date Filed:	11-02-12	By: David M. Sparby	Effective Date:	12-01-13
		President and CEO of Northern States Power Company, a Minnesota corporation		
Docket No.	E002/GR-12-961		Order Date:	09-03-13

Northern States Power Company, a Minnesota corporation
Minneapolis, Minnesota 55401

MINNESOTA ELECTRIC RATE BOOK – MPUC NO. 2

ELECTRIC SERVICE AGREEMENT
PEAK CONTROLLED SERVICE (Continued)

Section No. 7
2nd Revised Sheet No. 8

13. (Continued)

Customer will pay a cancellation charge after the twelve month trial period if Customer terminates this Agreement and elects to receive service from NSP on a non-interruptible basis or this Agreement is terminated as a result of any default of Customer. Customers no longer receiving service from NSP upon termination of Agreement will not be assessed the cancellation charge. The cancellation charge will be the difference between the billing amounts described above, for the most recent 18 months for Tier 2 or 36 months for Tier 1 of Peak Controlled Service or Peak Controlled Time of Day Service. Customer will not receive a refund for any additional charges which were assessed during this 18 or 36 month period due to Customer failure to control load.

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Additionally, if at any time this Agreement is terminated in any above described manner, Customer will be charged all installation and removal costs for special equipment and facilities provided by Company for Peak Controlled Service or Peak Controlled Time of Day Service.

D

14. FAILURE TO CONTROL: If in any month Customer fails to control load to predetermined demand level when requested by Company, the additional charge specified in the Rules for Application of Peak Controlled Services shall be applied to the amount by which Customer's maximum adjusted demand during any control period exceeds predetermined demand. If Customer incurs three failures to control load to predetermined demand level when requested by Company, the Company reserves the right to renegotiate the predetermined demand level or remove Customer from Peak Controlled or Peak Controlled Time of Day Service. In a case where Customer is removed from Peak Controlled or Peak Controlled Time of Day Service, Customer will be subject to a cancellation charge specified in Customer's Electric Service Agreement.

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15. GENERATING CUSTOMER CHARGE: Customer choosing the Optional Predetermined Demand Level agrees to pay Company \$ _____ per month for additional metering and billing expenses related to the use of Customer-operated generating equipment to reduce adjusted demand during control periods, as described in the Rules for Application of Peak Controlled Services.

D

NORTHERN STATES POWER COMPANY,
a Minnesota corporation ("Xcel Energy")

CUSTOMER _____

By _____

By _____

Title _____

Title _____

Marketing Manager

Service Policy

T

Date Filed: 11-02-12 By: David M. Sparby Effective Date: 12-01-13
President and CEO of Northern States Power Company, a Minnesota corporation
Docket No. E002/GR-12-961 Order Date: 09-03-13



City Council Action Request

7J

Meeting Date	6/15/2022	
Department	Public Works	
Agenda Category	Consent Agenda	
Title	Glacial Valley Park – Sanitary Sewer, Storm Sewer, and Watermain Easement	
Staff Recommendation	Approve the Permanent Easement for Sanitary Sewer, Storm Sewer, and Watermain purposes as part of the Glacial Valley Park project.	
Budget Implication	N/A	
Attachments	GV Park Easement CC Memo.tif	4.03MB
	GV Park Permanent Easement Document.tif	26.81MB

TO: Honorable Mayor and City Council
Jennifer Levitt, City Administrator

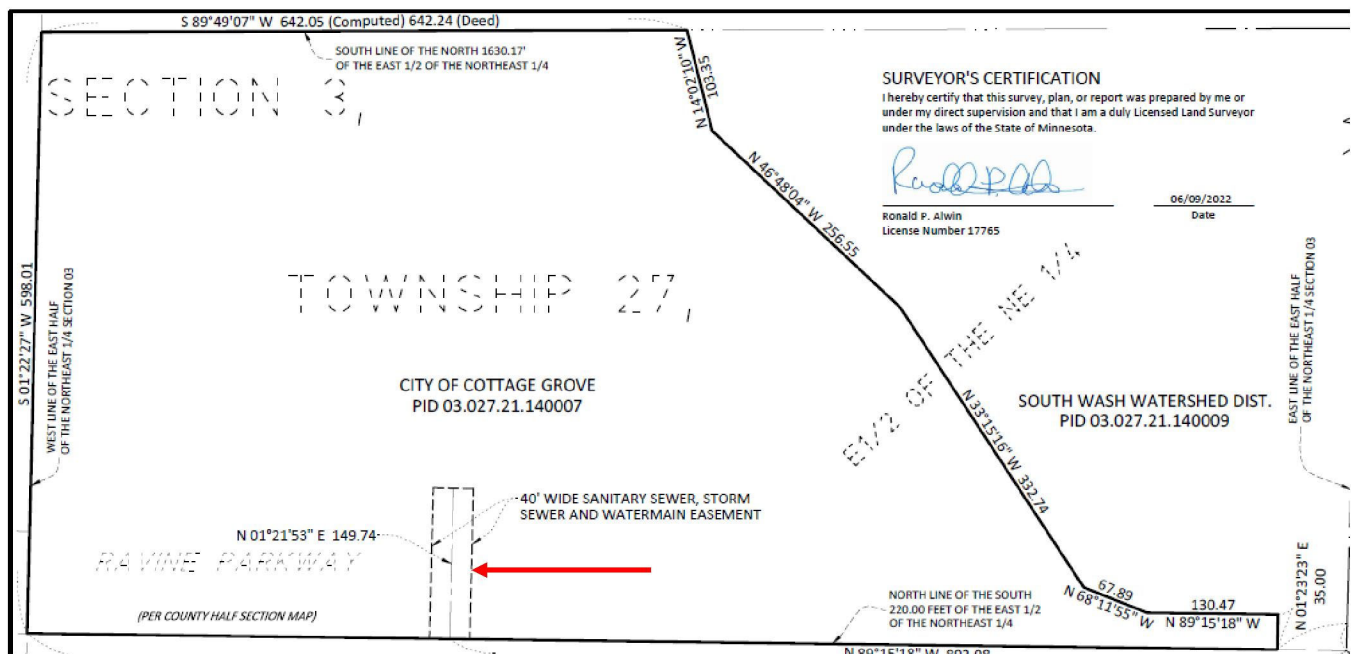
FROM: Joe Fox, PE, Project Engineer

DATE: June 8, 2022

RE: Glacial Valley Park – Sanitary Sewer, Storm Sewer, and Watermain Easement

Background/Discussion

As part of the Glacial Valley Park construction project, a new park building is planned. Construction of the building will take place in 2023. Sanitary sewer, storm sewer, and watermain will be extended to the new building from Ravine Parkway. The utilities that will be connected into in order to provide service to the building and the park grounds were installed previously as part of the construction of Ravine Parkway. As part of the permitting process for the park, the Department of Labor and Industry (DLI) is requiring that a new easement be created over this existing sanitary sewer pipe, storm sewer, and watermain within the park property to memorialize that it is part of the public utility system. DLI considers park property to be private as it is not technically right-of-way. The proposed easement is 40 feet wide to allow the City access to the utilities within the park property. The image below shows the proposed easement within the park property and attached is the Permanent Sanitary Sewer Easement.



Recommendation

It is recommended that the City Council approve the Permanent Easement for Sanitary Sewer, Storm Sewer, and Watermain Purposes as part of the Glacial Valley Park project.

PERMANENT EASEMENT FOR
SANITARY SEWER, STORM SEWER AND WATERMAIN PURPOSES

THIS PERMANENT EASEMENT (“Easement”) is made, granted and conveyed this _____ day of _____, 2022 (“Effective Date”), by and between the undersigned Landowner (“Landowner”), and the City of Cottage Grove, a Minnesota municipal corporation (“City”), for and in consideration of One and no/100 Dollars (\$1.00) and other good and valuable consideration, the receipt whereof is hereby acknowledged.

PROPERTY DESCRIPTION

The Landowner owns real property in Washington County, Minnesota, legally described on Exhibit A (“Landowner’s Property”), attached hereto and incorporated herein by reference.

PERMANENT EASEMENT DESCRIPTION

The Landowner does hereby grant and convey unto the City, its successors and assigns, forever the following:

A permanent easement for sanitary sewer, storm water and watermain purposes and all such purposes ancillary, incident or related thereto (“Permanent Easement”) under, over, across, through and upon that real property legally described on Exhibit B and depicted on Exhibit C (the “Permanent Easement Area”), attached hereto and incorporated herein by reference.

The Permanent Easement rights granted herein are forever and shall include, but not be limited to, the construction, maintenance, repair and replacement of any sanitary sewer, storm sewer, water mains, storm water facilities, above ground and below ground drainage facilities, any utilities, underground pipes, conduits, culverts, other utilities and mains, and all facilities and improvements ancillary, incident or related thereto, under, over, across, through and upon the Permanent Easement Area.

The Permanent Easement rights further include, but are not limited to, the right of ingress and egress over the Permanent Easement Area to access the Permanent Easement for the purposes of

construction, maintenance, repair and replacement of any sanitary sewer, storm sewer, water mains, storm water facilities, above ground and below ground drainage facilities any utilities, underground pipes, conduits, culverts, other utilities, mains and all facilities and improvements ancillary, incident or related thereto.

EXEMPT FROM STATE DEED TAX

The rights of the City also include the right of the City, its contractors, agents and servants:

- (a) To enter upon the Permanent Easement Area at all reasonable times for the purposes of construction, reconstruction, inspection, repair, replacement, grading, sloping, and restoration relating to the purposes of the Permanent Easement; and
- (b) To maintain the Permanent Easement Area, any City improvements and any underground pipes, conduits, or mains, together with the right to excavate and refill ditches or trenches for the location of such pipes, conduits or mains; and
- (c) To remove from the Permanent Easement Area trees, brush, herbage, aggregate, undergrowth and other obstructions interfering with the location, construction and maintenance of the utility pipes, conduits, mains and above ground and below ground drainage facilities and to deposit earthen material in and upon the Permanent Easement Area; and
- (d) To remove or otherwise dispose of all earth or other material excavated from the Permanent Easement Area as the City may deem appropriate.

The City shall not be responsible for any costs, expenses, damages, demands, obligations, penalties, attorneys' fees and losses resulting from any claims, actions, suits, or proceedings based upon a release or threat of release of any hazardous substances, petroleum, pollutants, and contaminants which may have existed on, or which relate to, the Permanent Easement Area or the Landowner's Property prior to the date hereof.

Nothing contained herein shall be deemed a waiver by the City of any governmental immunity defenses, statutory or otherwise. Further, any and all claims brought by Landowner or its successors or assigns, shall be subject to any governmental immunity defenses of the City and the maximum liability limits provided by Minnesota Statutes, Chapter 466.

The Landowner, for itself and its successors and assigns, does hereby warrant to and covenant with the City, its successors and assigns, that it is well seized in fee of the Landowner's Property described on Exhibit A, the Permanent Easement Area described on Exhibit B and depicted on Exhibit C and has good right to grant and convey the Permanent Easement herein to the City.

This Easement is binding upon the heirs, successors, executors, administrators and assigns of the parties hereto.

This Easement may be executed in any number of counterparts, each of which shall be deemed an original but all of which shall constitute one and the same instrument.

IN TESTIMONY WHEREOF, the parties have caused this Easement to be executed as of the day and year first above written.

CITY:
CITY OF COTTAGE GROVE

By: _____
Myron Bailey, Mayor

By: _____
Tamara Anderson, City Clerk

STATE OF MINNESOTA)
) ss
COUNTY OF WASHINGTON)

On this _____ day of _____, 2022, before me a Notary Public within and for said County, personally appeared Myron Bailey and Tamara Anderson to me personally known, who being each by me duly sworn, each did say that they are respectively the Mayor and City Clerk of the City of Cottage Grove, the municipality named in the foregoing instrument, and that the said instrument was signed on behalf of said municipality by authority of its City Council and said Mayor and City Clerk acknowledged said instrument to be the free act and deed of said municipality.

Notary Public

**LANDOWNER:
CITY OF COTTAGE GROVE**

By: _____
Myron Bailey, Mayor

By: _____
Tamara Anderson, City Clerk

STATE OF MINNESOTA)
) ss
COUNTY OF WASHINGTON)

On this _____ day of _____, 2022, before me a Notary Public within and for said County, personally appeared Myron Bailey and Tamara Anderson to me personally known, who being each by me duly sworn, each did say that they are respectively the Mayor and City Clerk of the City of Cottage Grove, the municipality named in the foregoing instrument, and that the said instrument was signed on behalf of said municipality by authority of its City Council and said Mayor and City Clerk acknowledged said instrument to be the free act and deed of said municipality.

Notary Public

**This instrument drafted by
and after recording, please return to:**
Korine L. Land (#262432)
LeVander, Gillen & Miller, P.A.
1305 Corporate Center Drive, Suite 300
Eagan, MN 55121
651-451-1831

EXHIBIT A
LEGAL DESCRIPTION OF LANDOWNER'S PROPERTY

That part of the East One Half of the Northeast Quarter of Section 3, Township 27 North, Range 21 West, Washington County, Minnesota, lying south of the North 1630.17 feet thereof, described as follows:

Commencing at the northeast corner of the South 220.00 feet of said East One half of the Northeast Quarter; thence North 89 degrees 15 minutes 18 seconds West, assumed bearing along the north line of said South 220.00 feet of the East half of the Northeast Quarter, a distance of 68.82 feet to the point of beginning; thence North 01 degrees 23 minutes 23 seconds East, 35.00 feet to north line of the South 255.00 feet of said East One half of the Northeast Quarter; thence North 89 degrees 15 minutes 18 seconds West along said north line of the South 255.00 feet, a distance of 130.47 feet; thence North 68 degrees 11 minutes 55 seconds West, 67.89 feet; thence North 33 degrees 15 minutes 16 seconds West, 332.74 feet; thence North 46 degrees 48 minutes 04 seconds West, 256.55 feet; thence North 14 degrees 02 minutes 10 seconds West, 103.35 feet to the south line of said North 1630.17 feet; thence South 89 degrees 49 minutes 33 seconds West along said south line of the North 1630.17 feet of the East One half, a distance of 642.24 feet to the west line of said East One half of the Northeast Quarter; thence South 01 degrees 22 minutes 27 seconds West along said west line, a distance of 598.01 to said north line of the South 220.00 feet thereof; thence South 89 degrees 15 minutes 18 seconds East, along said north line of the South 220.00 feet, a distance of 1243.68 feet to the point of beginning.

EXCEPT

That part of the East One Half of the Northeast Quarter of Section 3, Township 27 North, Range 21 West, Washington County, Minnesota, lying south of the North 1630.17 feet thereof, which lies westerly of "Line 1", easterly of "Line 2" and northerly of "Line 3". Said "Line 1", "Line 2" and "Line 3" are described as follows:

"Line 1": Beginning at the northeast corner of the South 220.00 feet of said East One Half of the Northeast Quarter; thence North 89 degrees 15 minutes 18 seconds West, assumed bearing along the north line of said South 220.00 feet of the East One Half of the Northeast Quarter, a distance of 68.82 feet; thence North 01 degrees 23 minutes 23 seconds East, 35.00 feet to north line of the South 255.00 feet of said East One Half of the Northeast Quarter; thence North 89 degrees 15 minutes 18 seconds West along said north line of the South 255.00 feet, a distance of 130.47 feet; thence North 68 degrees 11 minutes 55 seconds West, 67.89 feet; thence North 33 degrees 15 minutes 16 seconds West, 332.74 feet; thence North 46 degrees 48 minutes 04 seconds West, 256.55 feet; thence North 14 degrees 02 minutes 10 seconds West, 103.35 feet to the south line of said North 1630.17 feet and said "Line 1" there terminating.

"Line 2": Commencing at the southeast corner of said East One Half of the Northeast Quarter; thence North 01 degrees 31 minutes 58 seconds East assumed bearing along the east line of said East One Half of the Northeast Quarter, 146.70 feet; thence North 87 degrees 33 minutes 04 seconds West, 68.64 feet; thence North 01 degrees 23 minutes 23 seconds East, 51.28 feet; thence North 89 degrees 15 minutes 18 seconds West, 260.59 feet; thence North 31 degrees 59 minutes 30 seconds West, 153.12 feet to the point of

beginning; thence continuing North 31 degrees 59 minutes 30 seconds West, 50.02 feet; thence North 36 degrees 24 minutes 04 seconds West, 140.77 feet; thence North 46 degrees 38 minutes 09 seconds West, 266.95 feet; thence North 15 degrees 44 minutes 01 seconds West, 169.72 feet to the south line of said North 1630.17 feet thereof and said "Line 2" there terminating.

"Line 3": Commencing at the southeast corner of said East One Half of the Northeast Quarter; thence North 01 degrees 31 minutes 58 seconds East assumed bearing along the east line of said East One Half of the Northeast Quarter, 146.70 feet; thence North 87 degrees 33 minutes 04 seconds West, 68.64 feet; thence North 01 degrees 23 minutes 23 seconds East, 51.28 feet; thence North 89 degrees 15 minutes 18 seconds West, 260.59 feet; thence North 31 degrees 59 minutes 30 seconds West, 153.12 feet to the point of beginning; thence South 89 degrees 15 minutes 18 seconds East, 116.87 feet to said described "Line 1" and said line there terminating.

Abstract Property

PID: 03.027.21.14.0007

EXHIBIT B
LEGAL DESCRIPTION OF PERMANENT EASEMENT AREA

A 40 foot wide permanent easement for public sanitary sewer, storm sewer and watermain purposes over, under and across a portion of the following described property:

That part of the East One Half of the Northeast Quarter of Section 3, Township 27 North, Range 21 West, Washington County, Minnesota, lying South of the North 1630.17 feet thereof, described as follows:

Commencing at the northeast corner of the South 220.00 feet of said East One half of the Northeast Quarter; thence North 89 degrees 15 minutes 18 seconds West, assumed bearing along the North line of said South 220.00 feet of the East half of the Northeast Quarter, a distance of 68.82 feet to the point of beginning; thence North 01 degrees 23 minutes 23 seconds East, 35.00 feet to North line of the South 255.00 feet of said East One half of the Northeast Quarter; thence North 89 degrees 15 minutes 18 seconds West along said North line of the South 255.00 feet, a distance of 130.47 feet; thence North 68 degrees 11 minutes 55 seconds West, 67.89 feet; thence North 33 degrees 15 minutes 16 seconds West, 332.74 feet; thence North 46 degrees 48 minutes 04 seconds West, 256.55 feet; thence North 14 degrees 02 minutes 10 seconds West, 103.35 feet to the South line of said North 1630.17 feet; thence South 89 degrees 49 minutes 33 seconds West along said South line of the North 1630.17 feet of the East One half, a distance of 642.24 feet to the West line of said East One half of the Northeast Quarter; thence South 01 degrees 22 minutes 27 seconds West along said West line, a distance of 598.01 to said North line of the South 220.00 feet thereof; thence South 89 degrees 15 minutes 18 seconds East, along said North line of the South 220.00 feet, a distance of 1243.68 feet to the point of beginning.

The centerline of said 40 foot wide sanitary sewer, storm sewer and watermain easement is described as follows: Commencing at the southeast corner of said East One Half of the Northeast Quarter of Section 3; thence on an assumed bearing of North 1 degree 31 minutes 58 seconds East, along the East line of said Northeast Quarter, a distance of 220.02 feet to the North line of the said South 220.00 feet; thence North 89 degrees 15 minutes 18 seconds West, a distance of 892.08 feet to the point of beginning; thence North 1 degree 21 minutes 53 seconds East, a distance of 149.74 feet there terminating. The sidelines of said easement are to be lengthened or shortened to terminate at the North line of said South 220.00 feet.

[illegible]



City Council Action Request

7K

Meeting Date	6/15/2022	
Department	Administration	
Agenda Category	Consent Agenda	
Title	Park High School Football Boosters Gambling Permit	
Staff Recommendation	Approve the single occasion Gambling Permit application for the Park High School Football Boosters.	
Budget Implication	N/A	
Attachments	Memo - Park High School Gambling License.tif	124.08KB

To: City Administrator Jennifer Levitt

From: Director of Public Safety Peter J. Koerner

Date: June 9, 2022

Subject: **GAMBLING LICENSE APPLICATION – SINGLE OCCASION**

INTRODUCTION

Under State Statutes, four types of nonprofit organizations are eligible to conduct lawful gambling in Minnesota (fraternal, religious, veteran, and other nonprofit) and most events, with the exception of certain raffles, require obtaining either an exempt or an excluded permit from the Minnesota Gambling Control Board. Permits issued by the Minnesota Gambling Control Board require approval of the local government authority where the event will be held.

The Public Safety Department investigates single-occasion gambling permit applications and provides the City Council with a recommendation on whether a permit should be issued. If the City Council authorizes issuance of a permit, the City Clerk signs off on the application and forwards it to the Minnesota Gambling Control Board or issues the permit itself if none is required by the Gambling Control Board.

BACKGROUND

Pursuant to City Ordinance, David Scott Weber, on behalf of the Park High School Football Boosters, PO Box 585, Cottage Grove, MN 55016 has submitted an application for a Temporary Single Occasion gambling permit to be held at the VFW, 9260 East Point Douglas Rd S, Cottage Grove, MN 55016 on October 8, 2022 at 6:00pm. The Department of Public Safety is required to conduct a police investigation of the applicants.

DISCUSSION

The application as submitted is complete, in compliance with our ordinance and is exempt from the licensing requirements of the Minnesota Charitable Gambling Control Board.

We have investigated the applicants and have not found any facts which would constitute a basis for denial of this application, under the provisions of the City's Gambling Ordinance.

RECOMMENDATION

Recommend that the City Council approve the single occasion Gambling Permit application for the Park High School Football Boosters.



Peter J. Koerner – Director of Public Safety

6/9/2022



City Council Action Request

7L

Meeting Date	6/15/2022	
Department	Administration	
Agenda Category	Consent Agenda	
Title	Mobile Food Unit Licenses	
Staff Recommendation	Approve Mobile Food Licenses listed in the memo through December 31, 2022.	
Budget Implication	N/A	
Attachments	Memo - Food Unit License 6-15-2022.tif	2.37MB

To: Honorable Mayor and City Council Members
Jennifer Levitt, City Administrator
From: Tamara Anderson, City Clerk
Date: June 10, 2022
Subject: Mobile Food Unit Licenses

Background

The City Council enacted Ordinance No. 1055 establishing performance standards, insurance requirements, and licensing for the operation of mobile food units within City limits. At the May 18, 2022, Council meeting, Council recognized the hardships associated with licensing timelines for the Hmong Festival and Strawberry Fest. Council voted to waive licensing fees for food unit vendors attending these events.

The following mobile food units have met the requirements for licensing:

Boba Tea
Steven D's
Rustic Chef
Smith Bros BBQ
Eggroll Queen
Agave Kitchen
Amusement Attractions
Pharaohs Gyros
Lemon Squeezy Concessions
D&D Goodies
Big Bens Kettle Corn
JAKS
O'Neil Amusements
Blue Loon Concessions
Chef Shawn's
Just Roasted
Minnesnowii Shaved Ice
Afton Apple

Recommendation

Approve licensing for the Mobile Food Units listed in the memo through December 31, 2022.



City Council Action Request

8A

Meeting Date 6/15/2022

Department Finance

Agenda Category Approve Disbursements

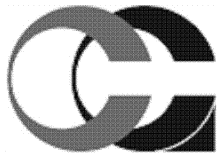
Title Approve payments for the period of 5-27-2022 through 6-9-2022 in the amount of \$953,278.39.

Staff

Recommendation

Budget Implication N/A

Attachments	EXPENSE APPROVAL REPORT.tif	7.22MB
	PAYROLL CHECK REGISTER.tif	22.57KB



Cottage Grove

Expense Approval Report

By Vendor Name

Payment Dates 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
Vendor: VEN31355 - ACE TRAILER SALES					
ACE TRAILER SALES	216415	06/08/2022	449823	GREASE SEAL - 7002/34358	23.80
Vendor VEN31355 - ACE TRAILER SALES Total:					23.80
Vendor: VEN34910 - ACROSS THE STREET PRODUCTIONS INC					
ACROSS THE STREET PRODUC	13205	06/02/2022	INV11209	MAYDAY MANAGEMENT 5/24 -5/25-ARRIGONI	485.00
Vendor VEN34910 - ACROSS THE STREET PRODUCTIONS INC Total:					485.00
Vendor: VEN33229 - AMAZON FULFILLMENT SERVICES, INC.					
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1HPG-XH7G-TPC3	TCL HDR SMART ROKU TV-RO MAINT SCHEDULING BOARD	749.99
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1KXH-74DL-3XJR	USB C TO USB ADAPTERS-IT	66.95
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1VTW-697D-FC9C	HEAVY DUTY PLASTIC TABLE CLOTH-ICE SHOW BLACK OUT	199.95
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1NXN-DF9V-Q49R	WINDOW PRIVACY FILM- HERO CENTER FRONT OFFICE	151.92
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1WV3-6QH1-R91V	BLU RAY WRITER-IT	179.98
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1RC3-119D-LN9V	WATERPROOF MAT/COMPUTER MOUSES- HERO CENTER	103.76
AMAZON FULFILLMENT SERVI	13261	06/09/2022	11R6-WXQ3-3DPG	SNAP HOOK WITH KEY RING- FLEET	10.22
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1H3T-MCRF-VNPP	SWIVEL SWING MAGNETIC HOOKS-FLEET	20.98
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1CCR-NLTJ-GVLW	MASTER LOCK-PUBLIC WORKS	23.09
AMAZON FULFILLMENT SERVI	13261	06/09/2022	19V9-H73N-177P	BADGE HOLDERS-PUBLIC WORKS	57.78
AMAZON FULFILLMENT SERVI	13206	06/02/2022	167K-FDL6-GHVV	USB C TO DISPLAYPORT CABLE -IT	178.20
AMAZON FULFILLMENT SERVI	13261	06/09/2022	131N-VNQF-WKNN	OUTDOOR STRING LIGHTS- RIVER OAKS PATIO	239.93
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1HTY-96CC-NM9H	SAE & METRIC WRENCH SET- RIVER OAKS	49.99
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1M9M-6KMV-7JW3	LAPTOP BAG-PUBLIC WORKS	29.99
AMAZON FULFILLMENT SERVI	13261	06/09/2022	1RDX-KY1T-J4PM	METAL WALL FILE HOLDER HANGER-CITY HALL	111.58
Vendor VEN33229 - AMAZON FULFILLMENT SERVICES, INC. Total:					2,174.31
Vendor: VEN01045 - AMERICAN ENGINEERING TESTING INC					
AMERICAN ENGINEERING TES	13262	06/09/2022	INV-069868	GOODVIEW WATERMAIN EXT	11,420.00
Vendor VEN01045 - AMERICAN ENGINEERING TESTING INC Total:					11,420.00
Vendor: VEN34977 - ARAMARK UNIFORM & CAREER APPAREL GROUP INC					
ARAMARK UNIFORM & CAREE	13263	06/09/2022	250000145824	RESTAURANT LINEN/SUPPLIES SVCS	570.88
ARAMARK UNIFORM & CAREE	13263	06/09/2022	250000150733	RESTAURANT LINEN/SUPPLIES SVCS	488.90
ARAMARK UNIFORM & CAREE	13263	06/09/2022	2500016440	RESTAURANT LINEN/SUPPLIES SVCS	488.90
ARAMARK UNIFORM & CAREE	13263	06/09/2022	2500021303	RESTAURANT LINEN/SUPPLIES SVCS	571.88
Vendor VEN34977 - ARAMARK UNIFORM & CAREER APPAREL GROUP INC Total:					2,120.56
Vendor: VEN30891 - ARC DOCUMENT SOLUTIONS					
ARC DOCUMENT SOLUTIONS	216416	06/08/2022	54MNI9050649	PAPER FOR PLOTTER-GIS	119.20
Vendor VEN30891 - ARC DOCUMENT SOLUTIONS Total:					119.20
Vendor: VEN29293 - ASPEN MILLS					
ASPEN MILLS	216417	06/08/2022	294167	UNIFORM & EMBROIDERY - GREEN	47.00

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
ASPEN MILLS	216417	06/08/2022	294167	UNIFORM & EMBROIDERY - GREEN	140.99
Vendor VEN29293 - ASPEN MILLS Total:					187.99
Vendor: VEN29278 - BAUER BUILT TIRE					
BAUER BUILT TIRE	216418	06/08/2022	180281564	215/75R175 TIRES - 21MISC/34008	424.44
Vendor VEN29278 - BAUER BUILT TIRE Total:					424.44
Vendor: VEN32569 - BERTELSON BROTHERS, INC					
BERTELSON BROTHERS, INC	13207	06/02/2022	M-65575304/30/2022	APRIL OFFICE SUPPLIES	1,304.81
BERTELSON BROTHERS, INC	13207	06/02/2022	M-65575304/30/2022	APRIL OFFICE SUPPLIES	185.57
BERTELSON BROTHERS, INC	13207	06/02/2022	M-65575304/30/2022	APRIL OFFICE SUPPLIES	145.38
Vendor VEN32569 - BERTELSON BROTHERS, INC Total:					1,635.76
Vendor: VEN33122 - BIRCH TREE CARE, LLC					
BIRCH TREE CARE, LLC	216374	06/01/2022	37100	APPLE SCAB FOLIAR SPRAY APP #1	90.00
BIRCH TREE CARE, LLC	216374	06/01/2022	37235	CEDAR QUINCE RUST FOLIAR APP #1	85.00
Vendor VEN33122 - BIRCH TREE CARE, LLC Total:					175.00
Vendor: VEN35453 - BIX PRODUCE COMPANY LLC					
BIX PRODUCE COMPANY LLC	13208	06/02/2022	5396272	FOOD FOR CLUBHOUSE	405.74
BIX PRODUCE COMPANY LLC	13208	06/02/2022	5401986	FOOD FOR CLUBHOUSE	192.80
BIX PRODUCE COMPANY LLC	13264	06/09/2022	5407266	FOOD FOR CLUBHOUSE	191.20
BIX PRODUCE COMPANY LLC	13264	06/09/2022	5407707	FOOD FOR CLUBHOUSE	351.67
Vendor VEN35453 - BIX PRODUCE COMPANY LLC Total:					1,141.41
Vendor: VEN32729 - BLUEPEARL MINNESOTA LLC					
BLUEPEARL MINNESOTA LLC	216375	06/01/2022	326650	DENTAL PROCEDURE - GUNNAR	1,775.65
Vendor VEN32729 - BLUEPEARL MINNESOTA LLC Total:					1,775.65
Vendor: VEN02288 - BOUND TREE MEDICAL, LLC					
BOUND TREE MEDICAL, LLC	13209	06/02/2022	84511218	EMS SUPPLIES	25.60
BOUND TREE MEDICAL, LLC	13209	06/02/2022	84513861	EMS SUPPLIES	608.08
BOUND TREE MEDICAL, LLC	13265	06/09/2022	84521881	EMS SUPPLIES	384.89
Vendor VEN02288 - BOUND TREE MEDICAL, LLC Total:					1,018.57
Vendor: VEN35273 - BREAKTHRU BEVERAGE MINNESOTA BEER LLC					
BREAKTHRU BEVERAGE MINN	216376	06/01/2022	344109848	BEER FOR CLUBHOUSE	252.00
BREAKTHRU BEVERAGE MINN	216376	06/01/2022	344109849	BEER FOR CLUBHOUSE	448.00
BREAKTHRU BEVERAGE MINN	216419	06/08/2022	344200287	BEER FOR CLUBHOUSE	1,567.50
BREAKTHRU BEVERAGE MINN	216419	06/08/2022	344200288	BEER FOR CLUBHOUSE	252.00
Vendor VEN35273 - BREAKTHRU BEVERAGE MINNESOTA BEER LLC Total:					2,519.50
Vendor: VEN33107 - BURGGRAF'S ACE HARDWARE OF COTTAGE GROVE CO.					
BURGGRAF'S ACE HARDWARE	216377	06/01/2022	4593	SCH40 COUPLER-PARKS	6.99
BURGGRAF'S ACE HARDWARE	216420	06/08/2022	4597	FILTER CARTRIDGE-PW	19.99
BURGGRAF'S ACE HARDWARE	216420	06/08/2022	4597	SAE NUTDRIVER SET-TOOL	32.99
BURGGRAF'S ACE HARDWARE	216420	06/08/2022	4598	CREDIT INV# 4597 - FILTER CARTRIDGE	-19.99
BURGGRAF'S ACE HARDWARE	216420	06/08/2022	4604	SLEDGE HAMMER-STREETLIGHTS	33.99
BURGGRAF'S ACE HARDWARE	216420	06/08/2022	4632	OSC MUTI-TOOL & BLADE-BUILDING	219.98
Vendor VEN33107 - BURGGRAF'S ACE HARDWARE OF COTTAGE GROVE CO. Total:					293.95
Vendor: VEN03467 - C & H SPORT SURFACES, INC.					
C & H SPORT SURFACES, INC.	216378	06/01/2022	622	GRANADA PARK PICKLEBALL COURT RESURFACE	6,650.00
Vendor VEN03467 - C & H SPORT SURFACES, INC. Total:					6,650.00
Vendor: VEN34968 - CALIBER HOLDINGS CORPORATION					
CALIBER HOLDINGS CORPORA	13266	06/09/2022	3364001595	CLM# CA210646 - REPAIRS 2256/34287	4,663.20
Vendor VEN34968 - CALIBER HOLDINGS CORPORATION Total:					4,663.20

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
Vendor: VEN32194 - CAPSTONE HOMES, INC					
CAPSTONE HOMES, INC	13267	06/09/2022	20220608-1	REFUND ESCROW - 6554 92ND ST S	6,295.00
CAPSTONE HOMES, INC	13267	06/09/2022	20220608-2	REFUND ESCROW - 6618 92ND ST S	6,295.00
CAPSTONE HOMES, INC	13267	06/09/2022	20220608-3	REFUND ESCROW - 6671 92ND ST S	6,295.00
Vendor VEN32194 - CAPSTONE HOMES, INC Total:					18,885.00
Vendor: VEN30758 - CEMSTONE PRODUCTS CO.					
CEMSTONE PRODUCTS CO.	13210	06/02/2022	C2489687	4500 3/4 AG AE-9 CUBIC YARDS-7077 LAMAR AVE S	1,488.50
CEMSTONE PRODUCTS CO.	13210	06/02/2022	C2489688	4500 3/4 AG AE-7.5 CUBIC YARDS-7077 LAMAR AVE S	1,261.25
CEMSTONE PRODUCTS CO.	13268	06/09/2022	C2490886	4500 3/4 AG AE-6 CUBIC YARDS-7077 LAMAR AVE S	1,475.50
Vendor VEN30758 - CEMSTONE PRODUCTS CO. Total:					4,225.25
Vendor: VEN29526 - CENTURY LINK					
CENTURY LINK	216421	06/08/2022	20220528-1	JUN ACCT 651 459-3912 290	335.73
CENTURY LINK	216421	06/08/2022	20220528-2	JUN ACCT 651 459-9499 123	210.70
CENTURY LINK	216421	06/08/2022	20220528-3	JUN ACCT 651 458-2946 864	94.07
CENTURY LINK	216421	06/08/2022	20220528-3	JUN ACCT 651 458-2946 864	174.69
CENTURY LINK	216421	06/08/2022	20220528-4	JUN ACCT 651 458-8074 011	124.29
CENTURY LINK	216421	06/08/2022	20220528-5	JUN ACCT 651 459-2560 545	173.59
CENTURY LINK	216421	06/08/2022	20220528-6	JUN ACCT 651 459-8124 217	58.36
CENTURY LINK	216421	06/08/2022	20220528-7	JUN ACCT 651 459-8128 529	58.36
CENTURY LINK	216421	06/08/2022	20220528-8	JUN ACCT 651 459-2197 218	80.72
Vendor VEN29526 - CENTURY LINK Total:					1,310.51
Vendor: VEN33565 - CINTAS CORPORATION NO. 2					
CINTAS CORPORATION NO. 2	13211	06/02/2022	4118800758	MAT SERVICE - CENTRAL FIRE	129.62
CINTAS CORPORATION NO. 2	13211	06/02/2022	4118800999	PW UNIFORM SVC	6.13
CINTAS CORPORATION NO. 2	13211	06/02/2022	4118800999	PW UNIFORM SVC	28.87
CINTAS CORPORATION NO. 2	13211	06/02/2022	4118990186	SHOP TWL - PAPER CRT - RIVER OAKS UNIFORM SVC	49.35
CINTAS CORPORATION NO. 2	13269	06/09/2022	4119512252	PW UNIFORM SVC	6.13
CINTAS CORPORATION NO. 2	13269	06/09/2022	4119512252	PW UNIFORM SVC	76.74
CINTAS CORPORATION NO. 2	13269	06/09/2022	4119677293	SHOP TWL - PAPER CRT - RIVER OAKS UNIFORM SVC	53.32
Vendor VEN33565 - CINTAS CORPORATION NO. 2 Total:					350.16
Vendor: VEN03954 - CINTAS FIRST AID & SAFETY					
CINTAS FIRST AID & SAFETY	13212	06/02/2022	5106984805	FIRST AID KIT SUPPLIES-RIVER OAKS MAINTENANCE BLDG	85.14
Vendor VEN03954 - CINTAS FIRST AID & SAFETY Total:					85.14
Vendor: VEN03458 - CITY OF COTTAGE GROVE					
CITY OF COTTAGE GROVE	216379	06/01/2022	20220601	PETTY CASH REIMBURSE- INSPECTOR LUNCH- VARUGHESE	15.00
CITY OF COTTAGE GROVE	216379	06/01/2022	20220601	PETTY CASH REIMBURSE- INSPECTOR LUNCH-RENLUND	15.00
CITY OF COTTAGE GROVE	216379	06/01/2022	20220601	PETTY CASH REIMBURSE- INSPECTOR LUNCH-TVERBERG	15.00
CITY OF COTTAGE GROVE	216379	06/01/2022	20220601	PETTY CASH REIMBURSE- INSPECTOR LUNCH-MCLEAN	15.00
CITY OF COTTAGE GROVE	216379	06/01/2022	20220601	PETTY CASH REIMBURSE- INSPECTOR LUNCH- VARUGHESE	15.00
CITY OF COTTAGE GROVE	216379	06/01/2022	20220601	PETTY CASH REIMBURSE- INSPECTOR LUNCH-MCLEAN	15.00
CITY OF COTTAGE GROVE	216379	06/01/2022	20220601	PETTY CASH REIMBURSE- INSPECTOR LUNCH-RENLUND	15.00
CITY OF COTTAGE GROVE	216379	06/01/2022	20220601	PETTY CASH REIMBURSE- INSPECTOR LUNCH-TVERBERG	15.00

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
CITY OF COTTAGE GROVE	216379	06/01/2022	20220601	PETTY CASH REIMBURSE- USPS POSTAGE-YANG	15.50
CITY OF COTTAGE GROVE	216379	06/01/2022	20220601	PETTY CASH REIMBURSE- DONUTS FOR CPR TRAIN- ZETERLU	9.99
Vendor VEN03458 - CITY OF COTTAGE GROVE Total:					145.49
Vendor: VEN30574 - CITY OF COTTAGE GROVE					
CITY OF COTTAGE GROVE	216422	06/08/2022	20220608	2022 STRAWBERRY FEST SOFTBALL TOURNAMENT PRIZE \$	1,140.00
Vendor VEN30574 - CITY OF COTTAGE GROVE Total:					1,140.00
Vendor: VEN31257 - CITY OF COTTAGE GROVE					
CITY OF COTTAGE GROVE	216380	06/01/2022	20220601	REIMBURSE PETTY CASH-LOSS CONTROL PARKING-ORLOFF	13.00
CITY OF COTTAGE GROVE	216380	06/01/2022	20220601	REIMBURSE PETTY CASH- STORMWATER TRAIN MEAL- DOUGHTY	18.10
CITY OF COTTAGE GROVE	216380	06/01/2022	20220601	REIMBURSE PETTY CASH- AWWA TRAINING MEAL- BOETTNER	18.30
CITY OF COTTAGE GROVE	216380	06/01/2022	20220601	REIMBURSE PETTY CASH- AWWA TRAINING MEAL- BOETTNER	18.94
CITY OF COTTAGE GROVE	216380	06/01/2022	20220601	REIMBURSE PETTY CASH- DMV CDL RENEWAL-PAVEK	19.00
Vendor VEN31257 - CITY OF COTTAGE GROVE Total:					87.34
Vendor: VEN03062 - CLEVELAND GOLF / SRIXON					
CLEVELAND GOLF / SRIXON	216381	06/01/2022	6770682 SO	PROSHOP MERCHANDISE	567.00
CLEVELAND GOLF / SRIXON	216381	06/01/2022	6772181 SO	PROSHOP MERCHANDISE	925.68
CLEVELAND GOLF / SRIXON	216381	06/01/2022	6772182 SO	PROSHOP MERCHANDISE	60.00
CLEVELAND GOLF / SRIXON	216423	06/08/2022	6790988 SO	PROSHOP MERCHANDISE	60.00
Vendor VEN03062 - CLEVELAND GOLF / SRIXON Total:					1,612.68
Vendor: VEN34912 - COIT SERVICES MINNESOTA INC					
COIT SERVICES MINNESOTA IN	216382	06/01/2022	MIN-C-000866269	CARPET CLEANING-FIRE STATION #3	175.00
COIT SERVICES MINNESOTA IN	216382	06/01/2022	MIN-C-000866269	CARPET CLEANING-FIRE STATION #4	175.00
COIT SERVICES MINNESOTA IN	216382	06/01/2022	MIN-C-000866269	CARPET CLEANING-PW SERVICE CHARGE	30.00
COIT SERVICES MINNESOTA IN	216382	06/01/2022	MIN-C-000866270	CARPET CLEANING-PW BREAKROOM	245.00
COIT SERVICES MINNESOTA IN	216382	06/01/2022	MIN-C-000866270	CARPET CLEANING-PW ADMINISTRATION	195.00
COIT SERVICES MINNESOTA IN	216382	06/01/2022	MIN-C-000866271	CARPET CLEANING-HERO CENTER	800.00
COIT SERVICES MINNESOTA IN	216382	06/01/2022	MIN-C-000866272	CARPET CLEANING-CITY HALL PUBLIC SAFETY	1,810.00
COIT SERVICES MINNESOTA IN	216382	06/01/2022	MIN-C-000866272	CARPET CLEANING-CITY HALL ADMINISTRATION	1,625.00
COIT SERVICES MINNESOTA IN	216382	06/01/2022	MIN-C-000866273	CARPET CLEANING-CENTRAL STATION	945.00
Vendor VEN34912 - COIT SERVICES MINNESOTA INC Total:					6,000.00
Vendor: VEN33504 - COLLEEN MCKENZIE PHOTOGRAPHY					
COLLEEN MCKENZIE PHOTOG	216383	06/01/2022	3363	HEADSHOTS FOR CITY COUNCIL & STAFF	1,132.00
Vendor VEN33504 - COLLEEN MCKENZIE PHOTOGRAPHY Total:					1,132.00
Vendor: VEN03183 - COLLEGE CITY BEVERAGE, INC.					
COLLEGE CITY BEVERAGE, INC	13270	06/09/2022	794117	BEER FOR CLUBHOUSE	839.96
Vendor VEN03183 - COLLEGE CITY BEVERAGE, INC. Total:					839.96

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
Vendor: VEN32389 - COMCAST					
COMCAST	216384	06/01/2022	146778768	CENTRAL FIRE FIBER ACCT# 939010329 THRU 5/14/22	6,279.02
Vendor VEN32389 - COMCAST Total:					6,279.02
Vendor: VEN03037 - COTTAGE GROVE AREA CHAMBER OF COMMERCE					
COTTAGE GROVE AREA CHAM	13271	06/09/2022	6984	GOLF CLASSIC-CHAMBER EVENT	600.00
Vendor VEN03037 - COTTAGE GROVE AREA CHAMBER OF COMMERCE Total:					600.00
Vendor: VEN29508 - COTTAGE GROVE POLICE FEDERATION					
COTTAGE GROVE POLICE FEDE	13213	06/02/2022	INV024975	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	1,870.00
Vendor VEN29508 - COTTAGE GROVE POLICE FEDERATION Total:					1,870.00
Vendor: VEN30057 - COTTAGE GROVE STRAWBERRY FEST					
COTTAGE GROVE STRAWBERR	216424	06/08/2022	20220608	3M DONATION REIMBURSEMENT FOR STRAWBERRY FEST	5,000.00
Vendor VEN30057 - COTTAGE GROVE STRAWBERRY FEST Total:					5,000.00
Vendor: VEN03012 - CUB FOODS					
CUB FOODS	216385	06/01/2022	20220507-1	FOOD FOR SPRING CLEANUP	75.92
CUB FOODS	216385	06/01/2022	20220507-2	FOOD FOR CLUBHOUSE	32.08
CUB FOODS	216385	06/01/2022	20220508	FOOD FOR CLUBHOUSE	123.18
CUB FOODS	216385	06/01/2022	20220513	FOOD FOR CLUBHOUSE	31.47
CUB FOODS	216425	06/08/2022	20220518-1	FOOD/SUPPLIES FOR SOD DAY	141.13
CUB FOODS	216425	06/08/2022	20220518-2	FOOD FOR SOD DAY	9.98
Vendor VEN03012 - CUB FOODS Total:					413.76
Vendor: VEN35772 - CUTTER & BUCK INC					
CUTTER & BUCK INC	216426	06/08/2022	96161795	PROSHOP MERCHANDISE	47.53
Vendor VEN35772 - CUTTER & BUCK INC Total:					47.53
Vendor: VEN04013 - DAKOTA COUNTY TECHNICAL COLLEGE					
DAKOTA COUNTY TECHNICAL	216386	06/01/2022	1016681	PURSUIT & PIT/TVI REFRESHE	900.00
Vendor VEN04013 - DAKOTA COUNTY TECHNICAL COLLEGE Total:					900.00
Vendor: VEN19371 - DANIEL SCHOEN					
DANIEL SCHOEN	216427	06/08/2022	20220608	SUPPLIES FOR DISCOVER COTTAGE GROVE BOOTH	41.95
Vendor VEN19371 - DANIEL SCHOEN Total:					41.95
Vendor: VEN04163 - DELL MARKETING L.P.					
DELL MARKETING L.P.	216387	06/01/2022	10580028918	Dell P2722H monitor	614.22
DELL MARKETING L.P.	216387	06/01/2022	10580028918	Dell Optiplex 3090 Micro PC	862.29
Vendor VEN04163 - DELL MARKETING L.P. Total:					1,476.51
Vendor: VEN35874 - ECOWATER SYSTEMS					
ECOWATER SYSTEMS	216428	06/08/2022	20220608	REFUND PERMIT# 2022- 017239 - 8906 72ND ST S	50.00
Vendor VEN35874 - ECOWATER SYSTEMS Total:					50.00
Vendor: VEN05004 - ED'S TROPHIES INC					
ED'S TROPHIES INC	216429	06/08/2022	4590	9X12 WALNUT PLAQUE- PRESERVATIONIST OF THE YEA	50.00
Vendor VEN05004 - ED'S TROPHIES INC Total:					50.00
Vendor: VEN05014 - EHLERS AND ASSOCIATES INC					
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90428	TIF ADMINISTRATION SVCS THRU 4/30/22	275.00
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90428	TIF ADMINISTRATION SVCS THRU 4/30/22	275.00
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90428	TIF ADMINISTRATION SVCS THRU 4/30/22	137.50
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90429	GENERAL CONSULTING-DEBT LEVY ANALYSIS SVCS	106.94
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90429	GENERAL CONSULTING-DEBT LEVY ANALYSIS SVCS	106.94

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90429	GENERAL CONSULTING-DEBT LEVY ANALYSIS SVCS	106.94
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90429	GENERAL CONSULTING-DEBT LEVY ANALYSIS SVCS	106.95
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90429	GENERAL CONSULTING-DEBT LEVY ANALYSIS SVCS	106.94
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90429	GENERAL CONSULTING-DEBT LEVY ANALYSIS SVCS	106.95
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90429	GENERAL CONSULTING-DEBT LEVY ANALYSIS SVCS	106.94
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90429	GENERAL CONSULTING-DEBT LEVY ANALYSIS SVCS	106.95
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90429	GENERAL CONSULTING-DEBT LEVY ANALYSIS SVCS	106.95
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90430	NORTHPOINTE INDUSTRIAL SVCS THRU 4/30/22	450.00
EHLERS AND ASSOCIATES INC	216388	06/01/2022	90431	TRELLIS DEVELOPMENT SVCS THRU 4/30/22	1,800.00
Vendor VEN05014 - EHLERS AND ASSOCIATES INC Total:					3,900.00
Vendor: VEN05008 - ELECTRO WATCHMAN INC					
ELECTRO WATCHMAN INC	13214	06/02/2022	385250	ANNUAL ALARM SYSTEM SERVICE 6/1/22-5/31/23	990.00
ELECTRO WATCHMAN INC	13214	06/02/2022	385250	ANNUAL ALARM SYSTEM SERVICE 6/1/22-5/31/23	2,022.00
ELECTRO WATCHMAN INC	13214	06/02/2022	385250	ANNUAL ALARM SYSTEM SERVICE 6/1/22-5/31/23	810.00
ELECTRO WATCHMAN INC	13214	06/02/2022	385250	ANNUAL ALARM SYSTEM SERVICE 6/1/22-5/31/23	1,170.00
ELECTRO WATCHMAN INC	13214	06/02/2022	385250	ANNUAL ALARM SYSTEM SERVICE 6/1/22-5/31/23	780.00
ELECTRO WATCHMAN INC	13214	06/02/2022	385250	ANNUAL ALARM SYSTEM SERVICE 6/1/22-5/31/23	443.40
Vendor VEN05008 - ELECTRO WATCHMAN INC Total:					6,215.40
Vendor: VEN06020 - ELLIOTT AUTO SUPPLY					
ELLIOTT AUTO SUPPLY	13272	06/09/2022	1-Z29342	BATTERIES - STOCK ITEM	256.45
ELLIOTT AUTO SUPPLY	13272	06/09/2022	74-291530	BATTERY - STOCK ITEM	159.87
ELLIOTT AUTO SUPPLY	13272	06/09/2022	139-076648	OIL FILTER - STOCK ITEM	3.74
ELLIOTT AUTO SUPPLY	13272	06/09/2022	165-002623	OIL FILTER - STOCK ITEM	3.74
ELLIOTT AUTO SUPPLY	13272	06/09/2022	74-291803	OIL FILTER - STOCK ITEM	3.74
ELLIOTT AUTO SUPPLY	13272	06/09/2022	13-1654529	AIR FILTER - STOCK ITEM	35.31
Vendor VEN06020 - ELLIOTT AUTO SUPPLY Total:					462.85
Vendor: VEN05060 - EMERGENCY AUTOMOTIVE TECHNOLOGIES INC					
EMERGENCY AUTOMOTIVE TE	13215	06/02/2022	RP050322-07	AMBULANCE 1 - GRILLE LIGHT	16.40
EMERGENCY AUTOMOTIVE TE	13215	06/02/2022	JP042522-40	PUSHBUMPER & WRAPS- 2020 INTERCEPTOR	991.32
EMERGENCY AUTOMOTIVE TE	13215	06/02/2022	JP050222-40	CLM# CA210646 - REPAIRS 1857/34286 & 2256/34287	1,260.05
Vendor VEN05060 - EMERGENCY AUTOMOTIVE TECHNOLOGIES INC Total:					2,267.77
Vendor: VEN35321 - EXPERT BILLING LLC					
EXPERT BILLING LLC	13273	06/09/2022	10005	190 TRANSPORTS BILLED- APRIL 2022	5,320.00
Vendor VEN35321 - EXPERT BILLING LLC Total:					5,320.00
Vendor: VEN31385 - FARMER BROS CO					
FARMER BROS CO	216430	06/08/2022	94321752	BEVERAGES FOR CLUBHOUSE	273.94
Vendor VEN31385 - FARMER BROS CO Total:					273.94
Vendor: VEN30565 - FINANCE & COMMERCE, INC.					
FINANCE & COMMERCE, INC.	216390	06/01/2022	745404018	AD FOR BID-GOODVIEW AVE RAVINE STABILIZATION PROJE	292.22
FINANCE & COMMERCE, INC.	216431	06/08/2022	745404019	AD FOR BID-SOUTH DISTRICT STREET & UTILITY IMPROVE	221.98
Vendor VEN30565 - FINANCE & COMMERCE, INC. Total:					514.20

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
Vendor: VEN34115 - FINE SHINE EXTERIORS INC					
FINE SHINE EXTERIORS INC	216432	06/08/2022	51722	WINDOW CLEANING RIVER OAKS	96.19
FINE SHINE EXTERIORS INC	216432	06/08/2022	51722	WINDOW CLEANING RIVER OAKS	96.19
Vendor VEN34115 - FINE SHINE EXTERIORS INC Total:					192.38
Vendor: VEN31404 - FLEETPRIDE, INC					
FLEETPRIDE, INC	216433	06/08/2022	98839421	LED BOX LAMP - RETURNED	33.96
FLEETPRIDE, INC	216433	06/08/2022	99026887	DEF FLUID - STOCK & 26MISC/34366	168.70
FLEETPRIDE, INC	216433	06/08/2022	99226534	CREDIT INV# 98839421 - LED BOX LAMP	-33.96
FLEETPRIDE, INC	216433	06/08/2022	99312541	WIPERS - STOCK ITEM	30.95
Vendor VEN31404 - FLEETPRIDE, INC Total:					199.65
Vendor: VEN33132 - FORESTRY SUPPLIERS INC.					
FORESTRY SUPPLIERS INC.	13274	06/09/2022	231731-00	TREE WATERING BAG-PARKS	2,327.54
Vendor VEN33132 - FORESTRY SUPPLIERS INC. Total:					2,327.54
Vendor: VEN33283 - GALLS, LLC					
GALLS, LLC	216434	06/08/2022	21122439	BADGES-FIRE MARSHALL	332.32
Vendor VEN33283 - GALLS, LLC Total:					332.32
Vendor: VEN14420 - GENUINE PARTS COMPANY					
GENUINE PARTS COMPANY	13275	06/09/2022	2514-995170	AIR FLTR, OIL FLTR, BRK PADS, ROTORS - 4205/34387	248.95
GENUINE PARTS COMPANY	13275	06/09/2022	2514-995875	ROTORS & BRK PADS - 1403/34402	322.29
GENUINE PARTS COMPANY	13275	06/09/2022	2514-995972	BUSHING KIT - 4205/34387	7.86
Vendor VEN14420 - GENUINE PARTS COMPANY Total:					579.10
Vendor: VEN07022 - GERLACH OUTDOOR POWER EQUIPMENT, INC.					
GERLACH OUTDOOR POWER	13276	06/09/2022	233182	SLOPE BLADE/EZ REACHER-PARKS	100.99
GERLACH OUTDOOR POWER	13276	06/09/2022	234007	HEAVY DUTY WHEEL-PARKS	77.22
Vendor VEN07022 - GERLACH OUTDOOR POWER EQUIPMENT, INC. Total:					178.21
Vendor: VEN07606 - GERLACH SERVICE INC.					
GERLACH SERVICE INC.	13216	06/02/2022	56006	SCREEN-PARKS	61.76
GERLACH SERVICE INC.	13277	06/09/2022	1179	2021 BUSH HOG 2815 FLEX WING ROTARY CUTTERS	21,100.00
Vendor VEN07606 - GERLACH SERVICE INC. Total:					21,161.76
Vendor: VEN07007 - GERTENS					
GERTENS	216435	06/08/2022	7082/8	BROWN MULCH	139.80
GERTENS	216435	06/08/2022	7085/8	BROWN MULCH	69.90
GERTENS	216435	06/08/2022	168039/D	FIRE PIT LOUNGE SET FOR RIVER OAKS	8,299.98
GERTENS	216435	06/08/2022	779375/1	CALGARY CARPET JUNIPER PLANT	75.00
GERTENS	216435	06/08/2022	K20527/6	FLOWERS FOR RIVER OAKS	624.68
GERTENS	216435	06/08/2022	519280/1	ANNUALS	735.05
GERTENS	216435	06/08/2022	7152/8	BROWN MULCH	69.90
GERTENS	216435	06/08/2022	611613/6	ARBOR MEADOWS TREES	667.00
GERTENS	216435	06/08/2022	519610/1	FLOWERS FOR RIVER OAKS	260.55
GERTENS	216435	06/08/2022	631448/6	SHRUBS-WATER DEPT	74.00
GERTENS	216435	06/08/2022	834955/1	ANNUALS	132.92
GERTENS	216435	06/08/2022	834963/1	ANNUALS	49.44
GERTENS	216435	06/08/2022	K12913/6	FLOWERS FOR RIVER OAKS	256.50
GERTENS	216435	06/08/2022	7275/8	BROWN MULCH	139.80
GERTENS	216435	06/08/2022	7279/8	BROWN MULCH	139.80
GERTENS	216435	06/08/2022	7287/8	BROWN MULCH	139.80
GERTENS	216435	06/08/2022	7290/8	BROWN MULCH	139.80
GERTENS	216435	06/08/2022	73168/30	ANNUALS FOR FLOWER BEDS	1,860.32
GERTENS	216435	06/08/2022	73168/30	ANNUALS FOR FLOWER BEDS	126.50

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
GERTENS	216435	06/08/2022	73168/30	ANNUALS FOR FLOWER BEDS	432.00
GERTENS	216435	06/08/2022	73168/30	ANNUALS FOR FLOWER BEDS	797.28
GERTENS	216435	06/08/2022	73168/30	ANNUALS FOR FLOWER BEDS	1,208.00
GERTENS	216435	06/08/2022	73168/30	ANNUALS FOR FLOWER BEDS	1,570.40
GERTENS	216435	06/08/2022	73168/30	ANNUALS FOR FLOWER BEDS	1,449.60
GERTENS	216435	06/08/2022	848924/1	ANNUALS	78.68
GERTENS	216435	06/08/2022	K26794/6	TREES FOR PARKS	1,253.00
GERTENS	216435	06/08/2022	173301/12	GARDEN/LANDSCAPING TOOL	208.80
GERTENS	216435	06/08/2022	635028/6	PREEN	212.70
GERTENS	216435	06/08/2022	858199/1	REPLACEMENT BLADE- FORESTRY	53.94
GERTENS	216435	06/08/2022	635751/6	FLOWERS FOR RIVER OAKS	445.00
Vendor VEN07007 - GERTENS Total:					21,710.14
Vendor: VEN35857 - GOLF SCORECARDS LLC					
GOLF SCORECARDS LLC	216391	06/01/2022	56022	SCORECARDS	1,360.00
Vendor VEN35857 - GOLF SCORECARDS LLC Total:					1,360.00
Vendor: VEN32232 - GOODYEAR COMMERCIAL TIRE & SERVICE CENTERS					
GOODYEAR COMMERCIAL TIR	216438	06/08/2022	124-1104828	TIRES - NEW STOCK	1,502.88
Vendor VEN32232 - GOODYEAR COMMERCIAL TIRE & SERVICE CENTERS Total:					1,502.88
Vendor: VEN07015 - GRAINGER					
GRAINGER	13217	06/02/2022	9306810566	CHEMICAL RESISTANT GLOVES -RIVER OAKS	15.48
GRAINGER	13278	06/09/2022	9311592423	FIRE EXT BRKT - STOCK ITEM	41.82
GRAINGER	13278	06/09/2022	9330702532	DESK RECYCLING CONTAINERS	163.40
Vendor VEN07015 - GRAINGER Total:					220.70
Vendor: VEN07023 - GRAPHIC DESIGN INC					
GRAPHIC DESIGN INC	13218	06/02/2022	QB43294	FILLING STATION-2 PART CARBONLESS FORM	112.00
GRAPHIC DESIGN INC	13218	06/02/2022	QB43295	DOOR HANGER	201.00
GRAPHIC DESIGN INC	13279	06/09/2022	QB43343	BUSINESS CARDS-S.DENNIS	55.00
GRAPHIC DESIGN INC	13279	06/09/2022	QB43344	MAY NEWSLETTER	5,189.37
Vendor VEN07023 - GRAPHIC DESIGN INC Total:					5,557.37
Vendor: VEN07028 - GREGORY W. WIRES					
GREGORY W. WIRES	216392	06/01/2022	2246	2022 ENHANCED INTERNET LISTING	49.00
Vendor VEN07028 - GREGORY W. WIRES Total:					49.00
Vendor: VEN33637 - GUARDIAN SUPPLY, LLC					
GUARDIAN SUPPLY, LLC	13219	06/02/2022	12182	NEW OC SPRAY HOLDER	95.97
GUARDIAN SUPPLY, LLC	13219	06/02/2022	12193	BULLETPROOF VEST-J.PIERRE	1,425.00
GUARDIAN SUPPLY, LLC	13219	06/02/2022	12240	UNIFORM-VANHALANGER	159.99
GUARDIAN SUPPLY, LLC	13219	06/02/2022	12241	UNIFORM-ROSSOW	159.99
Vendor VEN33637 - GUARDIAN SUPPLY, LLC Total:					1,840.95
Vendor: VEN32266 - HANCO CORPORATION					
HANCO CORPORATION	216439	06/08/2022	623353	TIRE - 8709/34354	67.31
Vendor VEN32266 - HANCO CORPORATION Total:					67.31
Vendor: VEN32661 - HOHENSTEINS, INC					
HOHENSTEINS, INC	216393	06/01/2022	503746	BEER FOR CLUBHOUSE	972.50
HOHENSTEINS, INC	216440	06/08/2022	505754	BEER FOR CLUBHOUSE	854.50
Vendor VEN32661 - HOHENSTEINS, INC Total:					1,827.00
Vendor: VEN35231 - HOME DEPOT USA INC					
HOME DEPOT USA INC	216441	06/08/2022	20220608	REFUND PERMIT# 2022- 015305 - 8444 69TH ST S	102.00
Vendor VEN35231 - HOME DEPOT USA INC Total:					102.00
Vendor: VEN35864 - IBKUL CORP					
IBKUL CORP	216442	06/08/2022	73216	PROSHOP MERCHANDISE	96.00
Vendor VEN35864 - IBKUL CORP Total:					96.00

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
Vendor: VEN33989 - ICE SPORTS INDUSTRY					
ICE SPORTS INDUSTRY	216443	06/08/2022	51998	SKATER MEMBER 1-TERM	15.00
ICE SPORTS INDUSTRY	216443	06/08/2022	52018	SKATER MEMBER 1-TERM	30.00
Vendor VEN33989 - ICE SPORTS INDUSTRY Total:					45.00
Vendor: VEN09001 - ICMA RETIREMENT TRUST-457,ROTH					
ICMA RETIREMENT TRUST-45	13220	06/02/2022	INV024969	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	2,715.76
ICMA RETIREMENT TRUST-45	13220	06/02/2022	INV024970	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	10,476.22
ICMA RETIREMENT TRUST-45	13220	06/02/2022	INV024971	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	1,238.17
ICMA RETIREMENT TRUST-45	13220	06/02/2022	INV024982	6/2/22 MAYOR COUNCIL JUN	1,274.16
Vendor VEN09001 - ICMA RETIREMENT TRUST-457,ROTH Total:					15,704.31
Vendor: VEN32209 - INDEPENDENT BLACK DIRT & SOD CO, INC					
INDEPENDENT BLACK DIRT &	216394	06/01/2022	31834	15 YARDS BLACK DIRT-RIVER OAKS	400.78
Vendor VEN32209 - INDEPENDENT BLACK DIRT & SOD CO, INC Total:					400.78
Vendor: VEN09005 - INTERNATIONAL UNION OF OPERATING ENGIN.					
INTERNATIONAL UNION OF O	13221	06/02/2022	INV024974	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	1,260.00
Vendor VEN09005 - INTERNATIONAL UNION OF OPERATING ENGIN. Total:					1,260.00
Vendor: VEN29213 - J.J. TAYLOR DISTRIBUTING COMPANY OF MN					
J.J. TAYLOR DISTRIBUTING CO	216444	06/08/2022	3311018	BEER FOR CLUBHOUSE	688.20
Vendor VEN29213 - J.J. TAYLOR DISTRIBUTING COMPANY OF MN Total:					688.20
Vendor: VEN34526 - JAIME MANN					
JAIME MANN	216445	06/08/2022	20220608	REIMBURSEMENT COOKIES FOR ALL COMMISSIONS MEETING	39.96
Vendor VEN34526 - JAIME MANN Total:					39.96
Vendor: VEN35718 - JEN LONGAECKER					
JEN LONGAECKER	216446	06/08/2022	20220608	REIMBURSE YETI MUG PRIZES FOR ALL COMMISSIONS MEET	44.30
Vendor VEN35718 - JEN LONGAECKER Total:					44.30
Vendor: VEN12383 - JENNIFER LEVITT					
JENNIFER LEVITT	216447	06/08/2022	20220608	REIMBURSE BAGGAGE & TAXI EXPENSE FOR ICSC	66.09
Vendor VEN12383 - JENNIFER LEVITT Total:					66.09
Vendor: VEN10068 - JOHNSON BROTHERS LIQUOR CO.					
JOHNSON BROTHERS LIQUOR	216395	06/01/2022	2049800	ALCOHOL FOR CLUBHOUSE	1,120.66
JOHNSON BROTHERS LIQUOR	216395	06/01/2022	2049977	ALCOHOL FOR CLUBHOUSE	348.50
JOHNSON BROTHERS LIQUOR	216448	06/08/2022	2053369	ALCOHOL FOR CLUBHOUSE	795.46
Vendor VEN10068 - JOHNSON BROTHERS LIQUOR CO. Total:					2,264.62
Vendor: VEN35290 - JOHNSON BROTHERS LIQUOR COMPANY					
JOHNSON BROTHERS LIQUOR	216396	06/01/2022	3535125	BEER FOR CLUBHOUSE	159.00
JOHNSON BROTHERS LIQUOR	216449	06/08/2022	3536140	BEER FOR CLUBHOUSE	209.00
Vendor VEN35290 - JOHNSON BROTHERS LIQUOR COMPANY Total:					368.00
Vendor: VEN35330 - JORDAN VOIT					
JORDAN VOIT	216450	06/08/2022	140	10AAA/11AAA-COTTAGE GROVE BASEBALL CLASSIC UMPIRES	1,950.00
Vendor VEN35330 - JORDAN VOIT Total:					1,950.00
Vendor: VEN31197 - JT SERVICES OF MINNESOTA					
JT SERVICES OF MINNESOTA	13222	06/02/2022	JT22-126-02	STREETLIGHTS - HAWTHORNE PHASE 2	41,850.00
Vendor VEN31197 - JT SERVICES OF MINNESOTA Total:					41,850.00
Vendor: VEN32950 - KARL STORZ ENDOSCOPY-AMERICA, INC.					
KARL STORZ ENDOSCOPY-AM	216451	06/08/2022	95762730	C-MAC VIDEO LARYNGOSCOPES	13,050.00

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
KARL STORZ ENDOSCOPY-AM	216451	06/08/2022	95762730	PROTECTIVE BAG	1,412.40
KARL STORZ ENDOSCOPY-AM	216451	06/08/2022	95762730	C-MAC CONNECTION CABLE	1,916.50
KARL STORZ ENDOSCOPY-AM	216451	06/08/2022	95765355	C-MAC MONITOR	18,037.19
Vendor VEN32950 - KARL STORZ ENDOSCOPY-AMERICA, INC. Total:					34,416.09
Vendor: VEN31717 - KRAFT CONTRACTING & MECHANICAL LLC					
KRAFT CONTRACTING & MEC	13223	06/02/2022	25070	ERU-1 UNIT REPAIR - HERO CENTER	1,150.00
KRAFT CONTRACTING & MEC	13223	06/02/2022	25206	REPAIR FLAME SENSOR & WIRE-ICE ARENA	552.68
KRAFT CONTRACTING & MEC	13223	06/02/2022	25225	REPAIR AIR DRY-ICE ARENA	330.00
KRAFT CONTRACTING & MEC	13280	06/09/2022	25504	RESET BOILER PUMP-FIRE #2	618.00
KRAFT CONTRACTING & MEC	13280	06/09/2022	25533	CU-2 CONDENSING UNIT REPAIR-CITY HALL	410.00
Vendor VEN31717 - KRAFT CONTRACTING & MECHANICAL LLC Total:					3,060.68
Vendor: VEN35263 - KROMER PRO LLC					
KROMER PRO LLC	13224	06/02/2022	580814	SPRING TINES, SPRNG TEETH, HARROW TINES-8702/34364	865.36
Vendor VEN35263 - KROMER PRO LLC Total:					865.36
Vendor: VEN31389 - LAW ENFORCEMENT LABOR SERVICES, INC					
LAW ENFORCEMENT LABOR S	13225	06/02/2022	INV024976	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	455.00
Vendor VEN31389 - LAW ENFORCEMENT LABOR SERVICES, INC Total:					455.00
Vendor: VEN12341 - LAWSON PRODUCTS, INC					
LAWSON PRODUCTS, INC	216452	06/08/2022	9309580862	WIRE - SHOP SUPPLY SS100	26.56
LAWSON PRODUCTS, INC	216452	06/08/2022	9309612500	DRILL BITS - SHOP SUPPLY SS100	7.11
Vendor VEN12341 - LAWSON PRODUCTS, INC Total:					33.67
Vendor: VEN30050 - LUBE-TECH & PARTNERS, LLC					
LUBE-TECH & PARTNERS, LLC	216453	06/08/2022	2926104	USED OIL PICKUP - PUBLIC DROP OFF	270.00
Vendor VEN30050 - LUBE-TECH & PARTNERS, LLC Total:					270.00
Vendor: VEN32230 - MANSFIELD OIL COMPANY					
MANSFIELD OIL COMPANY	13226	06/02/2022	23247553	2,300 GAL DYED DIESEL	6,789.23
MANSFIELD OIL COMPANY	13226	06/02/2022	23247554	3,399 GAL UNLEADED GASOLINE	9,587.33
Vendor VEN32230 - MANSFIELD OIL COMPANY Total:					16,376.56
Vendor: VEN35833 - MANSFIELD TOP SERVICES INC					
MANSFIELD TOP SERVICES IN	216397	06/01/2022	42009004060	WASH WINDOWS BOTH SIDES - PUBLIC WORKS	595.00
MANSFIELD TOP SERVICES IN	216397	06/01/2022	42009004061	WASH WINDOWS BOTH SIDES - CITY HALL	1,345.00
MANSFIELD TOP SERVICES IN	216397	06/01/2022	42009004062	WASH WINDOWS BOTH SIDES - HERO CENTER	845.00
MANSFIELD TOP SERVICES IN	216397	06/01/2022	42009004063	WASH WINDOWS BOTH SIDES - CENTRAL FIRE	645.00
MANSFIELD TOP SERVICES IN	216397	06/01/2022	42009004064	WASH WINDOWS BOTH SIDES - FIRE #3	295.00
MANSFIELD TOP SERVICES IN	216397	06/01/2022	42009004065	WASH WINDOWS BOTH SIDES - FIRE #4	295.00
Vendor VEN35833 - MANSFIELD TOP SERVICES INC Total:					4,020.00
Vendor: VEN13494 - MARCO HOLDINGS, LLC					
MARCO HOLDINGS, LLC	13227	06/02/2022	40693	WEB FAX SERVICES 5/16/22-6/15/22	45.04
MARCO HOLDINGS, LLC	13281	06/09/2022	INV10013469	MARCO MANAGED VOICE MAINTENANCE 6/1/22-5/31/23	11,877.50
Vendor VEN13494 - MARCO HOLDINGS, LLC Total:					11,922.54
Vendor: VEN13410 - MENARDS					
MENARDS	13228	06/02/2022	53612	HEADLAMP/AAA BATTERIES-UTILITIES	133.86

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
MENARDS	13228	06/02/2022	53956-2022	BEDDING MULCH FORK-STORMWATER	69.98
MENARDS	13228	06/02/2022	53963-2022	SHOVEL/CEDAR POST/CONCRETE-RIVER OAKS	373.14
MENARDS	13228	06/02/2022	53970	CONDUIT & FITTINGS-RIVER OAKS	14.50
MENARDS	13228	06/02/2022	53972	CABLE TIES-PARKS	10.49
MENARDS	13228	06/02/2022	53997	DOOR STOPS-CITY HALL	69.83
MENARDS	13228	06/02/2022	54003	LINE LEVEL/TWINE-PARKS	12.58
MENARDS	13228	06/02/2022	54012	WELDABLE SHEET-PW	8.89
MENARDS	13228	06/02/2022	54022	GALVANIZED PLUG-PARKS	4.16
MENARDS	13228	06/02/2022	54049	PAINT PAILS/LINERS/BRUSH/PAINT-PARKS	233.72
MENARDS	13228	06/02/2022	54051	SEALING COMPOUND/STAPLES/CABLE TIES-PARKS	13.77
MENARDS	13228	06/02/2022	54053	COUPLINGS-PARKS	1.18
MENARDS	13228	06/02/2022	54077	PIPE FITTINGS-RIVER OAKS	41.16
MENARDS	13228	06/02/2022	54086	KEY SAFE LOCK BOX-PARKS	28.14
MENARDS	13228	06/02/2022	54257	SHOVELS/PAIL/NOZZLES/WATERING CAN/ALGAE ELIM-HOR	290.62
MENARDS	13228	06/02/2022	54261	FIREPIT & PATIO FURNITURE COVERS-RIVER OAKS	179.88
MENARDS	13228	06/02/2022	54268	FLANGE/LYSOL-PW	8.97
MENARDS	13228	06/02/2022	54274	CHANNELLOCK WRENCHES-PARKS	42.90
MENARDS	13282	06/09/2022	54297	DRILL BITS/POWERLAGS/CAULKING-HERO CENTER	27.72
MENARDS	13282	06/09/2022	54298	BUNGEE CORDS/FEBREZE/GARDEN HOSE-HORT SUPPLIES	102.86
MENARDS	13282	06/09/2022	54303	BUSHING/PLUG/SCH40 TEE-PARKS	13.86
MENARDS	13282	06/09/2022	54305	CREDIT INV# 54297 - CAULKING	-6.48
MENARDS	13282	06/09/2022	54306	SEALANT/DOOR STOP-HERO CENTER	19.44
MENARDS	13282	06/09/2022	54319	HOSE CLAMPS-PARKS	1.98
MENARDS	13282	06/09/2022	54338	SILICON/BASEBOARD-PW	14.74
MENARDS	13282	06/09/2022	54340	SHUT OFF/HOSE MENDER & Y/HOSE-113TH TEMP WATER	154.94
MENARDS	13282	06/09/2022	54368	HEAVY DUTY TARP-RIVER OAK	73.99
MENARDS	13282	06/09/2022	54371-2022	KITCHEN FAUCETS/PIPE FITTINGS/SEALANT-PW	232.73
MENARDS	13282	06/09/2022	54376	UNDERLAY NAIL/NUT DRIVER SET-PARKS	8.78
MENARDS	13282	06/09/2022	54385	CLEANING & DISINFECTING WIPES-HERO	27.47
MENARDS	13282	06/09/2022	54386	POTTING SOIL-PARKS	43.96
MENARDS	13282	06/09/2022	54414	BUNGEE CORDS-PARKS	9.99
MENARDS	13282	06/09/2022	54416	GARAGE DOOR STOP/UNDER DOOR SEAL-HERO	39.60
MENARDS	13282	06/09/2022	54419	3" METAL CUT OFF-WATER	19.90
MENARDS	13282	06/09/2022	54421	ADHESIVE/SHIMS/AC2 LUMBER-SNOW	17.73
MENARDS	13282	06/09/2022	54422-2022	POTTING SOIL FOR ANNUAL POTS	43.96
MENARDS	13282	06/09/2022	54425	IRRIGATION DRIP TUBING & FITTINGS-RIVER OAKS	70.73
MENARDS	13282	06/09/2022	54426	DOOR SEAL/MASONRY WHEEL/DRILL BITS/ANCHORS-HERO	76.41

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
MENARDS	13282	06/09/2022	54429	SELF LOCK TAPE/NAIIS-PARKS	15.77
MENARDS	13282	06/09/2022	54435	SPRING & RATCHET CLAMPS- ICE ARENA	69.33
MENARDS	13282	06/09/2022	54449	START ME UP HANDLE & ROPE-PARKS	9.98
MENARDS	13282	06/09/2022	54573	T8 LIGHTBULB/WIRE CONNECTORS-PARKS	24.12
MENARDS	13282	06/09/2022	54616	WASP & HORNET KILLER-PARK	13.96
MENARDS	13282	06/09/2022	54628	CONDUIT FITTINGS- STREETLIGHTS	17.88
MENARDS	13282	06/09/2022	54632	SIMPLE GREEN CLEANER-PAR	19.98
MENARDS	13282	06/09/2022	55160	SCREWS,TRK BED SPRAY,HOSE,TOOLS,SEALS - 2066/34357	66.21
MENARDS	13282	06/09/2022	55462	CREDIT INV# 55160 - HOSE & EXT WAND BRUSH	-31.18
Vendor VEN13410 - MENARDS Total:					2,738.13
Vendor: VEN33454 - METRO CLEANING SERVICE					
METRO CLEANING SERVICE	216454	06/08/2022	17627	CLEANING OF MAIN & BACK GREASE EXHAUST SYSTEMS	1,278.49
Vendor VEN33454 - METRO CLEANING SERVICE Total:					1,278.49
Vendor: VEN31420 - METRO FURNITURE SOLUTIONS BY HENRICKSEN					
METRO FURNITURE Solutio	13284	06/09/2022	730783	REPAIR CABINET LOCK MECHANISM-CENTRAL FIRE	90.00
Vendor VEN31420 - METRO FURNITURE SOLUTIONS BY HENRICKSEN Total:					90.00
Vendor: VEN35490 - MIDWEST WASH SYSTEMS LLC					
MIDWEST WASH SYSTEMS LLC	13285	06/09/2022	12444	CAR WASH BULK SOAP- CENTRAL FIRE	371.88
Vendor VEN35490 - MIDWEST WASH SYSTEMS LLC Total:					371.88
Vendor: VEN33362 - MILBANK WINWATER WORKS					
MILBANK WINWATER WORKS	216398	06/01/2022	177256 09	4" HBMAG SG COMP 25' NICO	3,905.97
Vendor VEN33362 - MILBANK WINWATER WORKS Total:					3,905.97
Vendor: VEN02044 - MN BUREAU OF CRIMINAL APPREHENSION					
MN BUREAU OF CRIMINAL AP	216456	06/08/2022	20220608-1	FINGERPRINT CHECKS- C.SCHUH	33.25
MN BUREAU OF CRIMINAL AP	216455	06/08/2022	20220608-2	FINGERPRINT CHECKS- C.BANKEN	33.25
Vendor VEN02044 - MN BUREAU OF CRIMINAL APPREHENSION Total:					66.50
Vendor: VEN13473 - MN CHILD SUPPORT CENTER					
MN CHILD SUPPORT CENTER	216399	06/01/2022	INV024978	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	54.44
Vendor VEN13473 - MN CHILD SUPPORT CENTER Total:					54.44
Vendor: VEN33108 - MN DEPT OF EMPLOYMENT & ECONOMIC DEVELOPMENT					
MN DEPT OF EMPLOYMENT &	13230	06/02/2022	20220601	JUN AMERICAN LOGISTICS GRANT #CDAP-15-0006-H-FY1	1,486.20
Vendor VEN33108 - MN DEPT OF EMPLOYMENT & ECONOMIC DEVELOPMENT Total:					1,486.20
Vendor: VEN33605 - MN DEPT OF HUMAN SERVICES					
MN DEPT OF HUMAN SERVIC	216400	06/01/2022	699473	2022 AMBULANCE SUPPLEMENTAL PAYMENT	35,005.00
Vendor VEN33605 - MN DEPT OF HUMAN SERVICES Total:					35,005.00
Vendor: VEN33184 - MOR GOLF AND UTILITY, INC					
MOR GOLF AND UTILITY, INC	13286	06/09/2022	32671	PNL,BTY,FT,PLATINUM,SP & LOGO DECAL-RIVER OAKS	190.75
Vendor VEN33184 - MOR GOLF AND UTILITY, INC Total:					190.75
Vendor: VEN13463 - MTI DISTRIBUTING CO.					
MTI DISTRIBUTING CO.	13287	06/09/2022	1333436-00	SUNSHADE FOR MOWERS - 8502, 8504, 8506	2,328.75
MTI DISTRIBUTING CO.	13231	06/02/2022	1333957-04	ES REEL-RIVER OAKS	2,883.79

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
MTI DISTRIBUTING CO.	13287	06/09/2022	1343368-00	CLAMP/COUPLING/ELECTRICAL TAPE/TEES-PARKS	65.57
Vendor VEN13463 - MTI DISTRIBUTING CO. Total:					5,278.11
Vendor: VEN14443 - NCPERS MINNESOTA - 403800					
NCPERS MINNESOTA - 403800	13232	06/02/2022	403800062022	JUNE 2022 LIFE INSURANCE PREMIUM	320.00
Vendor VEN14443 - NCPERS MINNESOTA - 403800 Total:					320.00
Vendor: VEN30843 - NICK ARRIGONI					
NICK ARRIGONI	216457	06/08/2022	20220608	REIMBURSEMENT BLUE CARD TRAVEL & TRAINING EXPENSE	1,241.80
Vendor VEN30843 - NICK ARRIGONI Total:					1,241.80
Vendor: VEN14453 - NIKE USA, INC.					
NIKE USA, INC.	216401	06/01/2022	9642140717	PROSHOP MERCHANDISE	1,589.98
NIKE USA, INC.	216401	06/01/2022	9642140718	PROSHOP MERCHANDISE	586.15
NIKE USA, INC.	216458	06/08/2022	9643286481	PROSHOP MERCHANDISE	72.29
Vendor VEN14453 - NIKE USA, INC. Total:					2,248.42
Vendor: VEN35855 - NJ CRIMINAL INTERDICTION LLC					
NJ CRIMINAL INTERDICTION L	216402	06/01/2022	91872-771-1-AEEF	SOCIAL MEDIA & OPEN SOURCE INVESTIGATION-MCCORMICK	225.00
NJ CRIMINAL INTERDICTION L	216402	06/01/2022	92263-771-1-E3C2	SOCIAL MEDIA & OPEN SOURCE INVESTIGATION-DONAHUE	225.00
Vendor VEN35855 - NJ CRIMINAL INTERDICTION LLC Total:					450.00
Vendor: VEN32749 - OPG-3, INC					
OPG-3, INC	13233	06/02/2022	5731	LF PROFESSIONAL SERVICES PROJECT-INSTALL LFDS	740.00
Vendor VEN32749 - OPG-3, INC Total:					740.00
Vendor: VEN15362 - OPUS21 MANAGEMENT SOLUTIONS					
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	SPRING CLEANING INSERT APRIL 2022	357.36
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB CALL CENTER SUPPORT SERVICES APRIL 2022	280.54
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB POSTAGE SERVICES APRIL 2022	465.46
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB HOSTING SERVICES APRIL 2022	905.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB BILL PRINT SERVICES APRIL 2022	293.20
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB CALL CENTER SUPPORT SERVICES APRIL 2022	1,121.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB POSTAGE SERVICES APRIL 2022	1,867.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB HOSTING SERVICES APRIL 2022	3,620.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB BILL PRINT SERVICES APRIL 2022	1,172.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB CALL CENTER SUPPORT SERVICES APRIL 2022	1,121.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB POSTAGE SERVICES APRIL 2022	1,867.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB HOSTING SERVICES APRIL 2022	3,620.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB BILL PRINT SERVICES APRIL 2022	1,172.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB CALL CENTER SUPPORT SERVICES APRIL 2022	280.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB POSTAGE SERVICES APRIL 2022	467.00
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB HOSTING SERVICES APRIL 2022	904.35

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
OPUS21 MANAGEMENT SOLU	13288	06/09/2022	220460	UB BILL PRINT SERVICES APRIL 2022	293.00
Vendor VEN15362 - OPUS21 MANAGEMENT SOLUTIONS Total:					19,805.91
Vendor: VEN30439 - O'REILLY AUTO PARTS					
O'REILLY AUTO PARTS	216459	06/08/2022	3266-432442	CREDIT INV# 3266-432183/3266-432053 - CORE RETURNS	-44.00
O'REILLY AUTO PARTS	216459	06/08/2022	3266-433450	CREDIT INV# 3266-432246 - RELAY	-9.45
O'REILLY AUTO PARTS	216459	06/08/2022	3266-433623	CABIN FILTER - STOCK ITEM	31.64
O'REILLY AUTO PARTS	216459	06/08/2022	3266-433625	LICENSE LIGHT - 7006/34344	4.43
O'REILLY AUTO PARTS	216459	06/08/2022	3266-434810	WHEEL SEAL KIT - 4205/3438	23.46
O'REILLY AUTO PARTS	216459	06/08/2022	3266-434826	DISC BRK KIT - RETURNED	16.20
O'REILLY AUTO PARTS	216459	06/08/2022	3266-434916	CREDIT INV# 3266-434826 - DISC BRK KIT	-16.20
O'REILLY AUTO PARTS	216459	06/08/2022	3266-435521	AIR FILTERS - STOCK ITEM	54.96
O'REILLY AUTO PARTS	216459	06/08/2022	3266-435522	INTERIOR DOOR HANDLE - 4205/34387	12.29
O'REILLY AUTO PARTS	216459	06/08/2022	3266-435583	LATCH - 4205/34387	90.81
O'REILLY AUTO PARTS	216459	06/08/2022	3266-435604	OIL FILTER - STOCK ITEM	7.99
O'REILLY AUTO PARTS	216459	06/08/2022	3266-435614	SILICONE - 2066/34357	14.99
O'REILLY AUTO PARTS	216459	06/08/2022	3266-435695	HINGE PIN KIT - 4205/34387	15.06
O'REILLY AUTO PARTS	216459	06/08/2022	3266-435736	AIR FLTR,OIL FLTR, MINI BULBS - STOCK & SS100	32.98
O'REILLY AUTO PARTS	216459	06/08/2022	3266-435767	HINGE PIN KIT - 4205/34387	7.53
Vendor VEN30439 - O'REILLY AUTO PARTS Total:					242.69
Vendor: VEN31236 - OXYGEN SERVICE COMPANY, INC					
OXYGEN SERVICE COMPANY, I	216461	06/08/2022	8534614	CUTTING TIP/GAUGE 1.5"-STORMWATER	28.00
OXYGEN SERVICE COMPANY, I	216461	06/08/2022	8535162	BLADES FOR METAL CUTTER	94.56
OXYGEN SERVICE COMPANY, I	216461	06/08/2022	3523413	SMALL & MEDIUM CYLINDER RENTAL	74.60
Vendor VEN31236 - OXYGEN SERVICE COMPANY, INC Total:					197.16
Vendor: VEN16140 - PARK GROVE ELECTRIC INC					
PARK GROVE ELECTRIC INC	216403	06/01/2022	54456	RPL BREAKER IN TRUCK BAY/ADD LIGHT IN PARKS GARAGE	783.00
Vendor VEN16140 - PARK GROVE ELECTRIC INC Total:					783.00
Vendor: VEN33593 - PARMAN ENERGY GROUP					
PARMAN ENERGY GROUP	13290	06/09/2022	48752A-IN	WINDSHIELD WASHER FLUID FOR TANK - STOCK ITEM	107.40
PARMAN ENERGY GROUP	13290	06/09/2022	48752-IN	OIL - STOCK ITEM	1,077.68
Vendor VEN33593 - PARMAN ENERGY GROUP Total:					1,185.08
Vendor: VEN32891 - PEMBER COMPANIES, INC.					
PEMBER COMPANIES, INC.	13204	06/02/2022	20220428	PYMT 4-OAKWOOD PARK IMPROVEMENTS THRU 4/28	93,459.57
Vendor VEN32891 - PEMBER COMPANIES, INC. Total:					93,459.57
Vendor: VEN35773 - PERFORMANCE FOOD GROUP INC					
PERFORMANCE FOOD GROUP	216404	06/01/2022	147314	FOOD/SUPPLIES FOR CLUBHOUSE	184.37
PERFORMANCE FOOD GROUP	216404	06/01/2022	147314	FOOD/SUPPLIES FOR CLUBHOUSE	1,421.32
PERFORMANCE FOOD GROUP	216404	06/01/2022	149886	FOOD FOR CLUBHOUSE	255.73
PERFORMANCE FOOD GROUP	216404	06/01/2022	151894	CREDIT INV# 147314 - BACON/SALTED CARAMEL BROWNIE	-255.73
PERFORMANCE FOOD GROUP	216404	06/01/2022	152392	CREDIT INV# 149886 - SALTED CARAMEL BROWNIE	-80.99
PERFORMANCE FOOD GROUP	216404	06/01/2022	152499	FOOD/SUPPLIES FOR CLUBHOUSE	3,030.86

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
PERFORMANCE FOOD GROUP	216404	06/01/2022	152499	FOOD/SUPPLIES FOR CLUBHOUSE	294.74
PERFORMANCE FOOD GROUP	216462	06/08/2022	156651	FOOD/SUPPLIES FOR CLUBHOUSE	319.45
PERFORMANCE FOOD GROUP	216462	06/08/2022	156651	FOOD/SUPPLIES FOR CLUBHOUSE	2,452.04
PERFORMANCE FOOD GROUP	216462	06/08/2022	160309	FOOD/SUPPLIES FOR CLUBHOUSE	599.04
PERFORMANCE FOOD GROUP	216462	06/08/2022	160309	FOOD/SUPPLIES FOR CLUBHOUSE	2,880.33
Vendor VEN35773 - PERFORMANCE FOOD GROUP INC Total:					11,101.16
Vendor: VEN34122 - PERFORMANCE PLUS, LLC					
PERFORMANCE PLUS, LLC	13234	06/02/2022	122833	MEDICAL EXAMINATION	182.00
PERFORMANCE PLUS, LLC	13291	06/09/2022	122844	MEDICAL EXAMINATION	149.00
Vendor VEN34122 - PERFORMANCE PLUS, LLC Total:					331.00
Vendor: VEN34149 - PIONEER MANUFACTURING COMPANY					
PIONEER MANUFACTURING C	13235	06/02/2022	INV838721	STARLINE UF GPS YELLOW-PARKS	652.80
Vendor VEN34149 - PIONEER MANUFACTURING COMPANY Total:					652.80
Vendor: VEN16192 - PLUNKETT'S PEST CONTROL, INC					
PLUNKETT'S PEST CONTROL, I	13292	06/09/2022	7514617	MAY PEST CONTROL - LAMAR CONCESSION STAND	57.37
PLUNKETT'S PEST CONTROL, I	13292	06/09/2022	7514618	MAY PEST CONTROL - PETER THOMPSON PARK BUILDING	101.23
PLUNKETT'S PEST CONTROL, I	13292	06/09/2022	7514619	MAY PEST CONTROL - PETER THOMPSON PARK BUILDING	30.93
PLUNKETT'S PEST CONTROL, I	13292	06/09/2022	7517976	MAY PEST CONTROL - FIRE #4	75.93
PLUNKETT'S PEST CONTROL, I	13292	06/09/2022	7526691	MAY PEST CONTROL - PUBLIC WORKS	89.62
PLUNKETT'S PEST CONTROL, I	13292	06/09/2022	7551740	MAY PEST CONTROL - FIRE #2	98.43
PLUNKETT'S PEST CONTROL, I	13292	06/09/2022	7556896	MAY PEST CONTROL - CITY HALL	172.10
PLUNKETT'S PEST CONTROL, I	13292	06/09/2022	7557704	MAY PEST CONTROL - HERO CENTER	90.00
PLUNKETT'S PEST CONTROL, I	13292	06/09/2022	7543007	MAY PEST CONTROL - RIVER OAKS	119.65
Vendor VEN16192 - PLUNKETT'S PEST CONTROL, INC Total:					835.26
Vendor: VEN16138 - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION					
PUBLIC EMPLOYEES RETIREM	13236	06/02/2022	INV024980	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	44,587.02
PUBLIC EMPLOYEES RETIREM	13236	06/02/2022	INV024981	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	66,916.20
PUBLIC EMPLOYEES RETIREM	13236	06/02/2022	INV024983	6/2/22 MAYOR COUNCIL JUN	226.60
Vendor VEN16138 - PUBLIC EMPLOYEES RETIREMENT ASSOCIATION Total:					111,729.82
Vendor: VEN32868 - PUBLIC SAFETY EQUIPMENT, LLC					
PUBLIC SAFETY EQUIPMENT, L	216405	06/01/2022	8959	CERTIFICATION OF RADAR/LASER UNITS & TUNING FORKS	698.00
Vendor VEN32868 - PUBLIC SAFETY EQUIPMENT, LLC Total:					698.00
Vendor: VEN34889 - PULTE HOMES OF MN LCC					
PULTE HOMES OF MN LCC	216463	06/08/2022	20220608	REFUND ESCROW - 6417 HIGHLAND HILLS CURVE S	6,295.00
Vendor VEN34889 - PULTE HOMES OF MN LCC Total:					6,295.00
Vendor: VEN35706 - PURE TAP INC					
PURE TAP INC	216464	06/08/2022	PT-26449	DRAUGHT LINE CLEANING	105.00
Vendor VEN35706 - PURE TAP INC Total:					105.00
Vendor: VEN17336 - QUALITY PROPANE, INC					
QUALITY PROPANE, INC	13237	06/02/2022	234855	BULK CYL	120.96
Vendor VEN17336 - QUALITY PROPANE, INC Total:					120.96

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
Vendor: VEN18051 - R & R SPECIALTIES OF WISCONSIN, INC					
R & R SPECIALTIES OF WISCO	13238	06/02/2022	75708-IN	BLADE SHARPENING	82.50
Vendor VEN18051 - R & R SPECIALTIES OF WISCONSIN, INC Total:					82.50
Vendor: VEN31949 - RED WING SHOE STORE					
RED WING SHOE STORE	13239	06/02/2022	728-2-45264	UNIFORM - BROUWER	285.98
Vendor VEN31949 - RED WING SHOE STORE Total:					285.98
Vendor: VEN18062 - RIGID HITCH INCORPORATED					
RIGID HITCH INCORPORATED	13293	06/09/2022	1928678444	BREAKWAY SWITCH - STOCK ITEM	30.98
Vendor VEN18062 - RIGID HITCH INCORPORATED Total:					30.98
Vendor: VEN18156 - RIVER COUNTRY COOPERATIVE					
RIVER COUNTRY COOPERATIV	13294	06/09/2022	146333	287 GAL UNLEADED GASOLIN	1,135.09
Vendor VEN18156 - RIVER COUNTRY COOPERATIVE Total:					1,135.09
Vendor: VEN30854 - ROHN INDUSTRIES, INC					
ROHN INDUSTRIES, INC	13240	06/02/2022	574849	DOCUMENT SHREDDING	21.00
Vendor VEN30854 - ROHN INDUSTRIES, INC Total:					21.00
Vendor: VEN18016 - RUMPCA COMPANIES, INC.					
RUMPCA COMPANIES, INC.	216465	06/08/2022	11928	SCREENING FOR STREET SWEEPING	6,464.86
RUMPCA COMPANIES, INC.	216465	06/08/2022	11944	STUMP GRINDINGS-PARKS	10.00
Vendor VEN18016 - RUMPCA COMPANIES, INC. Total:					6,474.86
Vendor: VEN35434 - SAWTOOTH HOLDINGS					
SAWTOOTH HOLDINGS	13295	06/09/2022	F9479	LANDSCAPE STRUCTURES HARDWARE	376.25
Vendor VEN35434 - SAWTOOTH HOLDINGS Total:					376.25
Vendor: VEN29489 - SCHILLING SUPPLY COMPANY					
SCHILLING SUPPLY COMPANY	13296	06/09/2022	870113-00	TOWELS/BATH TISSUE/CANLINER-HERO CENTER	296.97
Vendor VEN29489 - SCHILLING SUPPLY COMPANY Total:					296.97
Vendor: VEN19467 - SHORT ELLIOTT HENDRICKSON INC.					
SHORT ELLIOTT HENDRICKSO	13241	06/02/2022	424708	RIVER ACRES WATERMAIN IMPROVEMENT SVC THRU 4/3	3,650.52
SHORT ELLIOTT HENDRICKSO	13241	06/02/2022	425363	PINE HILL WT RECONDITIONING THRU 4/30/22	2,098.07
SHORT ELLIOTT HENDRICKSO	13297	06/09/2022	426056	T-MOBILE 2020 ANCHOR AT INWOOD WT THRU 4/30/22	132.90
SHORT ELLIOTT HENDRICKSO	13297	06/09/2022	426057	DISH NETWORK NSB AT INWOOD WT THRU 4/30/22	217.98
SHORT ELLIOTT HENDRICKSO	13297	06/09/2022	426058	PINEHILL WT RECONDITIONING-TELECOM S	1,646.63
SHORT ELLIOTT HENDRICKSO	13297	06/09/2022	426059	2022 TELECOM CLOUD SVCS THRU 4/30/22	300.00
SHORT ELLIOTT HENDRICKSO	13241	06/02/2022	426244	GOODVIEW AVE WATERMAIN EXTENSION SVC THRU 4/30/2	46,452.18
SHORT ELLIOTT HENDRICKSO	13297	06/09/2022	426255	GOODVIEW AVE RAVINE STABILIZATION SVC THRU 4/30/22	22,388.31
Vendor VEN19467 - SHORT ELLIOTT HENDRICKSON INC. Total:					76,886.59
Vendor: VEN19240 - SKB ENVIRONMENTAL					
SKB ENVIRONMENTAL	216466	06/08/2022	R 80119	TREATED LUMBER DISPOSAL-SPRING CLEAN UP	57.46
Vendor VEN19240 - SKB ENVIRONMENTAL Total:					57.46
Vendor: VEN35233 - SKYLINE RETAIL ACQUISTION I, LLC					
SKYLINE RETAIL ACQUISTION I	13298	06/09/2022	2500118627	INSTALLATION & DISMANTLE OF ICSC EXHIBIT 5/22-5/24	6,300.00
Vendor VEN35233 - SKYLINE RETAIL ACQUISTION I, LLC Total:					6,300.00

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
Vendor: VEN35034 - SMOOT ENTERPRISES ADVANCED SPORTSWEAR LLC					
SMOOT ENTERPRISES ADVAN	13242	06/02/2022	7336	UNIFORM EMBROIDERY - HUMBLE	11.00
SMOOT ENTERPRISES ADVAN	13242	06/02/2022	6372	HATS - RIVER OAKS UNIFORM	476.00
SMOOT ENTERPRISES ADVAN	13299	06/09/2022	7488	UNIFORM HATS - ICE ARENA	120.00
Vendor VEN35034 - SMOOT ENTERPRISES ADVANCED SPORTSWEAR LLC Total:					607.00
Vendor: VEN19286 - SOUTH SUBURBAN RENTAL					
SOUTH SUBURBAN RENTAL	216467	06/08/2022	396310	PULLER 3 JAW 15"-RIVER OAK	10.00
Vendor VEN19286 - SOUTH SUBURBAN RENTAL Total:					10.00
Vendor: VEN35865 - SOUTHERN GLAZER'S WINE & SPIRITS LLC					
SOUTHERN GLAZER'S WINE &	216468	06/08/2022	2213439	ALCOHOL FOR CLUBHOUSE	191.69
Vendor VEN35865 - SOUTHERN GLAZER'S WINE & SPIRITS LLC Total:					191.69
Vendor: VEN19415 - ST ANDREWS PRODUCTS CO					
ST ANDREWS PRODUCTS CO	13243	06/02/2022	9196	PROSHOP MERCHANDISE	350.64
Vendor VEN19415 - ST ANDREWS PRODUCTS CO Total:					350.64
Vendor: VEN31218 - STANTEC CONSULTING SERVICES INC					
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917442	1.5MG LOW ZONE ELEVATED TANK SVCS 3/5/22-4/1/22	3,786.50
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917446	WOLTERSTORFF - KURT MANLEY SVCS 3/5/22-4/1/22	168.00
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917453	NORTHPOINT DEVELOPMENT SVCS 3/5/22-4/1/22	3,882.00
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917455	PRESERVE AT PRAIRIE DUNES SVCS 3/5/22-4/1/22	3,178.50
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917456	GRAYMONT VILLAGE SVCS 3/5/22-4/1/22	874.50
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917460	GOODVIEW RAVINE PROJECT COORDIN SVCS 3/5/22-4/1/2	3,495.00
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917461	SOUTH DISTRICT STORM SEWER SVCS 3/5/22-4/1/22	546.50
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917461	JAMAICA & MILITARY SVCS 3/5/22-4/1/22	336.00
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917461	JAMAICA TO KEATS SVCS 3/5/22-4/1/22	168.00
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917465	PFAS PILOT STUDY SVCS 3/5/22-4/1/22	13,405.56
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917465	IRON FILTER/FOULING SVCS 3/5/22-4/1/22	2,177.03
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917465	WATER UTILITY-GENERAL SVCS 3/5/22-4/1/22	1,317.75
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917466	SUMMERS LANDING 5TH ADDITION SVCS 3/5/22-4/1/2	12,465.25
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917469	PROJECT MANAGEMENT SVCS 3/5/22-4/1/22	1,940.00
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917469	SITE PLAN SVCS 3/5/22-4/1/2	3,463.75
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917470	BUSINESS PARK AUAR UPDATE SVCS 3/5/22-4/1/22	194.25
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917471	AGGREGATE INDUSTRIES EIS SUPPORT SVCS 3/5/22-4/1/2	10,266.25
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917472	LOW ZONE WTP SVCS 3/5/22-4/1/22	1,140.00
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917473	GOODVIEW AVE WATERMAIN EXTEN SVCS 3/5/22-4/1/22	7,430.19
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917474	105TH ST/100TH ST/IDEAL AVE SVCS 3/5/22-4/1/22	51,263.50
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917475	LOW ZONE RAW WATER MAIN PHASE 1 SVCS 3/5/22-4	7,539.88
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917476	LOW ZONE RAW WATER MAIN PHASE 2 SVCS 3/5/22-4	12,284.75
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917477	WELL 13 SVCS 3/5/22-4/1/22	4,100.50

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
STANTEC CONSULTING SERVIC	13300	06/09/2022	1917478	SOUTH DISTRICT STREET & UTILITY SVCS 3/5/22-4/1/22	16,282.50
Vendor VEN31218 - STANTEC CONSULTING SERVICES INC Total:					161,706.16
Vendor: VEN33489 - STEVEN MICHAEL WICKELGREN					
STEVEN MICHAEL WICKELGRE	13302	06/09/2022	1051	COUNSELING SERVICES - MAY	470.00
Vendor VEN33489 - STEVEN MICHAEL WICKELGREN Total:					470.00
Vendor: VEN31939 - STREET SMART RENTALS, LLC					
STREET SMART RENTALS, LLC	216469	06/08/2022	1181020	AMBER LED LAMPS - 31MISC/34252	72.10
Vendor VEN31939 - STREET SMART RENTALS, LLC Total:					72.10
Vendor: VEN35875 - SUNDOG DISTRIBUTING (USA) INC					
SUNDOG DISTRIBUTING (USA)	216470	06/08/2022	34649	PROSHOP MERCHANDISE	644.01
Vendor VEN35875 - SUNDOG DISTRIBUTING (USA) INC Total:					644.01
Vendor: VEN35860 - SUNRISE ELECTRIC INC					
SUNRISE ELECTRIC INC	216406	06/01/2022	20220601-1	REFUND PERMIT# 2022-016965 - 6542 94TH ST S	175.00
SUNRISE ELECTRIC INC	216406	06/01/2022	20220601-2	REFUND PERMIT# 2022-017088 - 6526 94TH ST S	175.00
Vendor VEN35860 - SUNRISE ELECTRIC INC Total:					350.00
Vendor: VEN20063 - TAYLOR MADE GOLF COMPANY,INC.					
TAYLOR MADE GOLF COMPAN	216407	06/01/2022	35804388	PROSHOP MERCHANDISE	359.86
TAYLOR MADE GOLF COMPAN	216407	06/01/2022	35810581	PROSHOP MERCHANDISE	403.13
TAYLOR MADE GOLF COMPAN	216471	06/08/2022	35834980	PROSHOP MERCHANDISE	558.00
TAYLOR MADE GOLF COMPAN	216471	06/08/2022	35835629	PROSHOP MERCHANDISE	114.74
TAYLOR MADE GOLF COMPAN	216407	06/01/2022	35921661	PROSHOP MERCHANDISE	668.21
Vendor VEN20063 - TAYLOR MADE GOLF COMPANY,INC. Total:					2,103.94
Vendor: VEN35338 - TECTA AMERICA CORPORATION					
TECTA AMERICA CORPORATIO	13303	06/09/2022	S510092580	2022 ROOFING TECTA TRACKER INSPECTION-PW ST	94.00
TECTA AMERICA CORPORATIO	13303	06/09/2022	S510092582	2022 ROOFING TECTA TRACKER INSPECTION-PW ST	19.00
TECTA AMERICA CORPORATIO	13303	06/09/2022	S510092583	2022 ROOFING TECTA TRACKER INSPECTION-ICE AR	1,595.00
Vendor VEN35338 - TECTA AMERICA CORPORATION Total:					1,708.00
Vendor: VEN20049 - TENNIS ROLL OFF, L.L.C.					
TENNIS ROLL OFF, L.L.C.	216408	06/01/2022	3269509	DUMPSTER-2022 SPRING CLEAN UP	11,962.56
Vendor VEN20049 - TENNIS ROLL OFF, L.L.C. Total:					11,962.56
Vendor: VEN20038 - TENNIS SANITATION LLC					
TENNIS SANITATION LLC	216472	06/08/2022	3268899	MAY TRASH SERVICE - HERO CENTER	50.54
TENNIS SANITATION LLC	216472	06/08/2022	3292948	MAY TRASH SERVICE - FIRE #2	14.04
TENNIS SANITATION LLC	216472	06/08/2022	3292949	MAY TRASH SERVICE - PW GARAGE	94.62
TENNIS SANITATION LLC	216472	06/08/2022	3292951	MAY TRASH SERVICE - PARKS	192.33
TENNIS SANITATION LLC	216472	06/08/2022	3292952	MAY TRASH SERVICE - FIRE #4	28.15
TENNIS SANITATION LLC	216472	06/08/2022	3292953	MAY TRASH SERVICE - FIRE #3	19.66
TENNIS SANITATION LLC	216472	06/08/2022	3292955	MAY TRASH SERVICE - PW OIL	78.79
TENNIS SANITATION LLC	216472	06/08/2022	3292956	MAY TRASH SERVICE - CITY HALL	51.67
TENNIS SANITATION LLC	216472	06/08/2022	3292958	MAY TRASH SERVICE - CLUBHOUSE	183.08
Vendor VEN20038 - TENNIS SANITATION LLC Total:					712.88
Vendor: VEN32056 - THE COTTAGE GROVE PROFESSIONAL FIREFIGHTERS					
THE COTTAGE GROVE PROFES	13244	06/02/2022	INV024973	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	500.00
Vendor VEN32056 - THE COTTAGE GROVE PROFESSIONAL FIREFIGHTERS Total:					500.00

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
Vendor: VEN35872 - TILLGES ELECTRIC INC					
TILLGES ELECTRIC INC	216409	06/01/2022	20220601	REFUND PERMIT# 2022-017379 - 8579 GROSPPOINT AVE S	80.00
Vendor VEN35872 - TILLGES ELECTRIC INC Total:					80.00
Vendor: VEN33351 - TIME COMMUNICATIONS, INC					
TIME COMMUNICATIONS, INC	216473	06/08/2022	2003-052722	ANSWERING SVC 5/27/22-6/23/22	384.21
Vendor VEN33351 - TIME COMMUNICATIONS, INC Total:					384.21
Vendor: VEN29205 - TOTAL MECHANICAL SERVICES, INC					
TOTAL MECHANICAL SERVICES	13245	06/02/2022	S3222	ADD BRINE/RPL HEATER FAN MOTOR-WEST SIDE MECH ROOM	738.00
Vendor VEN29205 - TOTAL MECHANICAL SERVICES, INC Total:					738.00
Vendor: VEN20030 - TRIO SUPPLY COMPANY					
TRIO SUPPLY COMPANY	13246	06/02/2022	765944	RESTAURANT SUPPLIES	350.26
Vendor VEN20030 - TRIO SUPPLY COMPANY Total:					350.26
Vendor: VEN20095 - TRI-STATE BOBCAT, INC.					
TRI-STATE BOBCAT, INC.	13247	06/02/2022	N14525	E32 BOBCAT EXCAVATOR RENTAL 5/10/22-5/13/22	1,264.50
TRI-STATE BOBCAT, INC.	13304	06/09/2022	T22134	THERMOSTAT ASSEMBLY - 8206/34378	107.33
TRI-STATE BOBCAT, INC.	13304	06/09/2022	T22162	COUPLERS - 8206/34378	228.48
Vendor VEN20095 - TRI-STATE BOBCAT, INC. Total:					1,600.31
Vendor: VEN21625 - UNITED PARCEL SERVICE					
UNITED PARCEL SERVICE	13248	06/02/2022	YY890202	SHIPMENT TO RMA 36095W STATPACKS WARRANTY	36.69
UNITED PARCEL SERVICE	13248	06/02/2022	YY890202	SHIPMENT TO TI TRAINING WUE OTTE	33.18
UNITED PARCEL SERVICE	13305	06/09/2022	YY890222	SHIPMENT TO STATPACKS WARRANTY	34.89
Vendor VEN21625 - UNITED PARCEL SERVICE Total:					104.76
Vendor: VEN34254 - URBAN GROWLER BREWING COMPANY, LLC					
URBAN GROWLER BREWING	216474	06/08/2022	E-30322	BEER FOR CLUBHOUSE	202.00
Vendor VEN34254 - URBAN GROWLER BREWING COMPANY, LLC Total:					202.00
Vendor: VEN21640 - US BANK					
US BANK	13251	06/08/2022	5/10/2022	ADVANCED SPORTSWEAR-UNIFORM-LEVITT	25.00
US BANK	13251	06/08/2022	5/10/2022	JUNCTION 70 GRILL-PW MASTER PLAN MTG LUNCH-LEVITT	27.40
US BANK	13251	06/08/2022	5/10/2022	AMAZON-DISPLAY CASE FOR CHALLENGE COINS-MANN	22.54
US BANK	13251	06/08/2022	5/10/2022	PIONEER PRESS-APR DIGITAL SUBSCRIPTION-LONGAECKER	16.00
US BANK	13251	06/08/2022	5/10/2022	PIONEER PRESS-APR DIGITAL SUBSCRIPTION-LONGAECKER	8.40
US BANK	13251	06/08/2022	5/10/2022	CONSTANTCONTACT-APRIL SUBSCRIPTION-LEVITT	70.00
US BANK	13251	06/08/2022	5/10/2022	CANVA-MONTHLY SUBSCRIPTION 4/14/22-5/14/22-ROLAND	12.95
US BANK	13251	06/08/2022	5/10/2022	CARIBOU-COFFEE FOR PLANNING COUNCIL MEETING-MANN	34.34
US BANK	13251	06/08/2022	5/10/2022	STARBUCKS-BEVERAGES FOR STAFF MEETING-LONGAECKER	19.27
US BANK	13251	06/08/2022	5/10/2022	ETSY SUGARPLUMCREAT-RETIREMENT CAKE TOPPER-MANN	15.73

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
US BANK	13251	06/08/2022	5/10/2022	HYVEE-BEVERAGES FOR STAFF MEETING-LONGAECKER	5.98
US BANK	13251	06/08/2022	5/10/2022	HYVEE-NEIL'S RETIREMENT CARD-LONGAECKER	4.28
US BANK	13251	06/08/2022	5/10/2022	HYVEE-DESSERTS FOR CITY COUNCIL-MANN	10.48
US BANK	13251	06/08/2022	5/10/2022	NOTHING BUNDT CAKES-NEIL'S RETIREMENT-LONGAEC	64.00
US BANK	13251	06/08/2022	5/10/2022	CUB FOODS-FOOD FOR TOWN HALL MEETING-LEVITT	14.36
US BANK	13251	06/08/2022	5/10/2022	SMARTPRESS-COMMUNITY SHOWCASE CARDS-LONGAECKER	207.05
US BANK	13251	06/08/2022	5/10/2022	PARTY CITY-COMMUNITY SHOWCASE SUPPLIES-LONGAECKER	136.37
US BANK	13251	06/08/2022	5/10/2022	CUB FOODS-DESSERTS FOR VOLUNTEER BANQUET-MANN	97.53
US BANK	13251	06/08/2022	5/10/2022	SAMS CLUB-DESSERTS FOR VOLUNTEER BANQUET-MANN	59.94
US BANK	13251	06/08/2022	5/10/2022	AMAZON-COMMUNITY SHOWCASE SUPPLIES-LONGAECKER	39.07
US BANK	13251	06/08/2022	5/10/2022	WALMART-SNACKS FOR ANGIE CRAIG TOWNHALL MT	37.83
US BANK	13251	06/08/2022	5/10/2022	TARGET-COMMUNITY SHOWCASE SUPPLIES-LONGAECKER	32.82
US BANK	13251	06/08/2022	5/10/2022	HOBBY LOBBY-SUPPLIES FOR VOLUNTEER BANQUET-MANN	16.06
US BANK	13251	06/08/2022	5/10/2022	AMAZON-COMMUNITY SHOWCASE SUPPLIES-LONGAECKER	10.73
US BANK	13251	06/08/2022	5/10/2022	AMAZON-COMMUNITY SHOWCASE SUPPLIES-LONGAECKER	14.98
US BANK	13251	06/08/2022	5/10/2022	AMAZON-CRED COMMUNITY SHOWCASE SUPPLIES-LONGAECKER	-26.83
US BANK	13251	06/08/2022	5/10/2022	CARIBOU MOBILE APP #9006-REFUND ON CARD-MANN	-34.34
US BANK	13251	06/08/2022	5/10/2022	CARIBOU MOBILE APP #9006-CHARGE ON CARD-MANN	34.34
US BANK	13251	06/08/2022	5/10/2022	TARGET-NEIL'S RETIREMENT TO REIMBURSE-LONGAECKER	9.66
US BANK	13251	06/08/2022	5/10/2022	AMAZON-CREDIT UNIFORM FOR TVERBERG-COSTELLO	-96.99
US BANK	13251	06/08/2022	5/10/2022	EB 10000 LAKES SUMMER-ICC CONFERENCE-DILLON	260.00
US BANK	13251	06/08/2022	5/10/2022	SUGAR LAKE LODGE-ICC SUMMER CONFER LODGING-DILLON	357.09
US BANK	13251	06/08/2022	5/10/2022	NATIONAL EMERGENCY TRAIN-MEALS FOR EMI-MART	286.31
US BANK	13251	06/08/2022	5/10/2022	WENDY'S-EMI/NEMMA TRAINING MEAL-MARTIN	14.31
US BANK	13251	06/08/2022	5/10/2022	320 WABASHA ST.N GARAGE-LMC TRAIN PARKING-MARTIN	18.00
US BANK	13251	06/08/2022	5/10/2022	SURVEYMONKEY-4/20-5/19/22 SUBSCRIPTION-KOER	50.00
US BANK	13251	06/08/2022	5/10/2022	HOLIDAY STATIONS-WATER FOR CHIEF'S MEETING-COFFE	4.99
US BANK	13251	06/08/2022	5/10/2022	WALMART-BATTERIES FOR PATROL RECORDERS-LINDEEN	79.79

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
US BANK	13251	06/08/2022	5/10/2022	KEYMELOCKSMITHS-KEYS-PETERSEN	38.55
US BANK	13251	06/08/2022	5/10/2022	EMBLEM ENTERPRISES-CSO/RO ROCKER PATCHES-BRI	486.07
US BANK	13251	06/08/2022	5/10/2022	TACTICAL NIGHT VISION CO-MFF/SWAT MCCLAIN-PETERSEN	148.16
US BANK	13251	06/08/2022	5/10/2022	USPS PO-POSTAGE TO NORRISTOWN PA-LINDEEN	5.25
US BANK	13251	06/08/2022	5/10/2022	USPS PO-POSTAGE FOR BCA LAB EVIDENCE-LINDEEN	9.65
US BANK	13251	06/08/2022	5/10/2022	ATAP-MEMBER DUES MCCORMICK-MCCORMICK	125.00
US BANK	13251	06/08/2022	5/10/2022	SHELL OIL-FUEL FOR FT RILEY TRIP-PETERSEN	70.28
US BANK	13251	06/08/2022	5/10/2022	CELLEBRITE-CERTIFIED OPERATOR RAYMOND-NICKLE	289.00
US BANK	13251	06/08/2022	5/10/2022	KTA-TOLL FOR FT RILEY TRIP-PETERSEN	4.00
US BANK	13251	06/08/2022	5/10/2022	BCA TRAIN-TEAM DYNAMIC & DECISION SISTERMAN-NICKLE	250.00
US BANK	13251	06/08/2022	5/10/2022	BCA TRAIN-TEAM DYNAMICS & DECISION MAKING-NICKLE	250.00
US BANK	13251	06/08/2022	5/10/2022	NASRO-AVANCED SRO TRAINING LANDGRAF-NICKLE	395.00
US BANK	13251	06/08/2022	5/10/2022	GREEN MILL-SOTA CONFERENCE MEAL-PETERSE	38.10
US BANK	13251	06/08/2022	5/10/2022	CELLEBRITE-MOBILE FORENSIC FUNDAMENTALS-ZI	39.00
US BANK	13251	06/08/2022	5/10/2022	ECKBERG LAMMERS PC-CONFERENCE CAMPBELL-NICKLE	399.00
US BANK	13251	06/08/2022	5/10/2022	LOVE'S TRAVEL-FUEL FOR FT RILEY TRIP-PETERSEN	68.95
US BANK	13251	06/08/2022	5/10/2022	KUM&GO-FUEL FOR FT RILEY TRIP-PETERSEN	65.49
US BANK	13251	06/08/2022	5/10/2022	PILOT-FUEL FOR FT RILEY TRIP-PETERSEN	52.52
US BANK	13251	06/08/2022	5/10/2022	STREETCOP-SOCIAL MEDIA INVESTIGATE ZIEBARTH-NICKL	225.00
US BANK	13251	06/08/2022	5/10/2022	BCA TRAIN-DMT RECERT LINDEEN-NICKLE	75.00
US BANK	13251	06/08/2022	5/10/2022	OGDEN-FUEL FOR FT RILEY TRIP-PETERSEN	74.86
US BANK	13251	06/08/2022	5/10/2022	DELTA AIR-FLIGHT FOR TRAINING CAMPBELL-NICKLE	377.20
US BANK	13251	06/08/2022	5/10/2022	TUSCANY LAS VEGAS-HOTEL FOR TRAIN CAMPBELL-NICKLE	89.57
US BANK	13251	06/08/2022	5/10/2022	COMFORTSUITES-HOTEL FOR TRAINING CAMPBELL-BRINKMAN	1.62
US BANK	13251	06/08/2022	5/10/2022	RAYALLEN-SIRIUS BREAKER BAR-GRAFF	86.94
US BANK	13251	06/08/2022	5/10/2022	CHIPOTLE-MEAL FOR K9 SCHOOL-GRAFF	16.29
US BANK	13251	06/08/2022	5/10/2022	TAQUERIA LOS OCAMPO-MEAL FOR K9 SCHOOL-GRAFF	18.32
US BANK	13251	06/08/2022	5/10/2022	CHICK-FIL-A-MEAL FOR K9 SCHOOL-GRAFF	8.13
US BANK	13251	06/08/2022	5/10/2022	CHICK-FIL-A-MEAL FOR K9 SCHOOL-GRAFF	7.70
US BANK	13251	06/08/2022	5/10/2022	TACO BELL-MEAL FOR K9 SCHOOL-GRAFF	14.22
US BANK	13251	06/08/2022	5/10/2022	ARBYS-MEAL FOR K9 SCHOOL-GRAFF	13.94

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
US BANK	13251	06/08/2022	5/10/2022	PANDA EXPRESS-MEAL FOR K9 SCHOOL-GRAFF	13.13
US BANK	13251	06/08/2022	5/10/2022	CHIPOTLE-MEAL FOR K9 SCHOOL-GRAFF	15.30
US BANK	13251	06/08/2022	5/10/2022	CHIPOTLE-MEAL FOR K9 SCHOOL-GRAFF	19.93
US BANK	13251	06/08/2022	5/10/2022	BUFFALO WILD WINGS-MEAL FOR K9 SCHOOL-GRAFF	20.00
US BANK	13251	06/08/2022	5/10/2022	CUB FOODS-MEAL FOR K9 SCHOOL-GRAFF	18.98
US BANK	13251	06/08/2022	5/10/2022	CHICK-FIL-A-MEAL FOR K9 SCHOOL-GRAFF	15.83
US BANK	13251	06/08/2022	5/10/2022	DAVANNIS-MEAL FOR K9 SCHOOL-GRAFF	20.34
US BANK	13251	06/08/2022	5/10/2022	DAVANNIS-MEAL FOR K9 SCHOOL-GRAFF	21.34
US BANK	13251	06/08/2022	5/10/2022	HOMEDEPOT-GRILL CLEANING BRUSH/TOOL SET-HOMEDEPOT-GAS	42.75
US BANK	13251	06/08/2022	5/10/2022	GRILL/GRILL COVER-ORLOFF	568.20
US BANK	13251	06/08/2022	5/10/2022	HOLIDAYSTATIONSTORE-FUEL FOR SMALL ENGINES-FOHRMAN	145.27
US BANK	13251	06/08/2022	5/10/2022	USPS PO-POSTAGE FOR WATER SAMPLE-FOHRMAN	2.56
US BANK	13251	06/08/2022	5/10/2022	VICTORY PARKING-LOSS CONTROL PARKING-FOHRMA	13.00
US BANK	13251	06/08/2022	5/10/2022	WALMART-FOOD FOR CONCESSIONS/SUPPLIES-MUCKENHIRN	39.39
US BANK	13251	06/08/2022	5/10/2022	SSU*SERVICES-BASEBALL TOURNAMENT APP-MUCKENHIRN	32.00
US BANK	13251	06/08/2022	5/10/2022	AMAZON-MAGNETIC TILES-PIETRUSZEWSKI	30.57
US BANK	13251	06/08/2022	5/10/2022	OTC BRANDS-CHAMBER EXPO BANNER-PIETRUSZEWSKI	55.81
US BANK	13251	06/08/2022	5/10/2022	EDS TROPHIES-2022 MEDALLION HUNT-MUCKENHIRN	15.00
US BANK	13251	06/08/2022	5/10/2022	WALMART-FOOD FOR CONCESSIONS/SUPPLIES-MUCKENHIRN	389.17
US BANK	13251	06/08/2022	5/10/2022	WALMART-CONTACT PAPER FOR PRIVACY GLASS-HIRMAN	7.49
US BANK	13251	06/08/2022	5/10/2022	IHEARTMEDIA-APR MONTHLY SUBSCRIPTION-HIRMAN	10.73
US BANK	13251	06/08/2022	5/10/2022	MIAMA-SPRING WORKSHOP & TRADE SHOW-HIRMAN	25.00
US BANK	13251	06/08/2022	5/10/2022	WALMART-SUPPLIES FOR PROSHOP-NEITZ	7.45
US BANK	13251	06/08/2022	5/10/2022	WALMART-SUPPLIES FOR PROSHOP-NEITZ	26.71
US BANK	13251	06/08/2022	5/10/2022	WALMART-SUPPLIES FOR PROSHOP-NEITZ	71.04
US BANK	13251	06/08/2022	5/10/2022	WALMART-SUPPLIES FOR PROSHOP-NEITZ	139.74
US BANK	13251	06/08/2022	5/10/2022	ZOOMSHIFT-SUBSCRIPTION 4/12/22-5/12/22-NEITZ	71.33
US BANK	13251	06/08/2022	5/10/2022	FACEBOOK-PROMO AD GOLF/EAGLES GRILL-NEITZ	124.51
US BANK	13251	06/08/2022	5/10/2022	PGA OF AMERICA MEMBERSHIP-PREMIUM DUES-NEITZ	397.00

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
US BANK	13251	06/08/2022	5/10/2022	U.S.PLASTIC CORP-HFC POLY	33.08
US BANK	13251	06/08/2022	5/10/2022	INLINE HB BODY-HANSON	
US BANK	13251	06/08/2022	5/10/2022	US GOLF ASSOCIATION- STIMPMETER-HANSON	147.43
US BANK	13251	06/08/2022	5/10/2022	R&R PRODUCTS-BEDKNIFE	475.51
US BANK	13251	06/08/2022	5/10/2022	FACER-HUESMAN	
US BANK	13251	06/08/2022	5/10/2022	ZOOMSHIFT-SUBSCRIPTION	71.33
US BANK	13251	06/08/2022	5/10/2022	4/12/22-5/12/22-NEITZ	
US BANK	13251	06/08/2022	5/10/2022	THE WEBSTAIRANT STORE- SUPPLIES FOR CLUBHOUSE- JONES	223.86
US BANK	13251	06/08/2022	5/10/2022	THE WEBSTAIRANTSTORE- SUPPLIES FOR CLUBHOUSE- JAHNKE	537.08
US BANK	13251	06/08/2022	5/10/2022	AMAZON-SUPPLIES FOR CLUBHOUSE-JONES	33.28
US BANK	13251	06/08/2022	5/10/2022	WALMART-SUPPLIES FOR CLUBHOUSE-JAHNKE	118.01
US BANK	13251	06/08/2022	5/10/2022	AMAZON-SUPPLIES FOR CLUBHOUSE-JONES	72.34
US BANK	13251	06/08/2022	5/10/2022	HOLIDAY STATIONS-PROPANE- NEITZ	55.81
US BANK	13251	06/08/2022	5/10/2022	WALMART-SUPPLIES FOR CLUBHOUSE-NEITZ	9.12
US BANK	13251	06/08/2022	5/10/2022	ZOOMSHIFT-SUBSCRIPTION	71.34
US BANK	13251	06/08/2022	5/10/2022	4/12/22-5/12/22-NEITZ	
US BANK	13251	06/08/2022	5/10/2022	FACEBOOK-PROMO AD	3.25
US BANK	13251	06/08/2022	5/10/2022	EAGLES GRILL-NEITZ	
US BANK	13251	06/08/2022	5/10/2022	THEKNOT/WEDDINGWIRE- VENUE ADVERTISING-JONES	480.00
US BANK	13251	06/08/2022	5/10/2022	FACEBOOK-PROMO AD	50.53
US BANK	13251	06/08/2022	5/10/2022	GOLF/EAGLES GRILL-NEITZ	
US BANK	13251	06/08/2022	5/10/2022	ICSC NY-PUBLIC INSTITUTION MEMBERSHIP DUES-LARSON	125.00
US BANK	13251	06/08/2022	5/10/2022	BRIDGETOWER	32.00
US BANK	13251	06/08/2022	5/10/2022	SUBSCRIPTION-APR SUBSCRIP BRIDGETOWER	32.00
US BANK	13251	06/08/2022	5/10/2022	SUBSCRIPTION-MAY SUBSCRI EDAM-INFLATION & ECONOMIC RECOVERY WEBINAR-LARSON	10.00
US BANK	13251	06/08/2022	5/10/2022	4IMPRINT-FLOATING	1,531.31
US BANK	13251	06/08/2022	5/10/2022	MINNOW LURE-LEVITT	
US BANK	13251	06/08/2022	5/10/2022	GLOBAL EXPERIENCE SPEC- ICSC BOOTH FURNITURE-LARS	1,884.50
US BANK	13251	06/08/2022	5/10/2022	GLOBAL EXPERIENCE SPEC- ICSC BOOTH ELECTRIC-LARSO	386.43
US BANK	13251	06/08/2022	5/10/2022	GLOBAL EXPERIENCE SPEC- ICSC BOOTH ELECTRIC-LARSO	561.00
US BANK	13251	06/08/2022	5/10/2022	ADVANCED SPORTSWEAR- HERO CENTER POLOS- ANSELMMENT	157.50
US BANK	13251	06/08/2022	5/10/2022	STAMPS-PRO PLAN SVC	4.99
US BANK	13251	06/08/2022	5/10/2022	3/18/22-4/18/22-ANSELMEN	
US BANK	13251	06/08/2022	5/10/2022	SMARTWAIVER-APRIL GROWTH PLAN SVC- ANSELMMENT	30.00
US BANK	13251	06/08/2022	5/10/2022	BESTOFSIGNS-FRONT OFFICE WINDOW ARTWORK- ANSELMMENT	201.92
US BANK	13251	06/08/2022	5/10/2022	MAILCHIMP-APRIL EMAIL ADVERTISING SVC-ANSELMEN	56.00
US BANK	13251	06/08/2022	5/10/2022	GOOGLE ADS-APRIL HERO CENTER ADS-ANSELMMENT	257.56

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
US BANK	13251	06/08/2022	5/10/2022	BESTOFSIGNS-WINDOW ARTWORK TAX REFUND- ANSELMMENT	-13.85
US BANK	13251	06/08/2022	5/10/2022	WALMART-SNACKS FOR NTOA CLASS-ANSELMMENT	49.11
US BANK	13251	06/08/2022	5/10/2022	THEISEN VENDING-COFFEE SUPPLIES-ANSELMMENT	102.90
US BANK	13251	06/08/2022	5/10/2022	SMARTPRESS-CIRCLE ROLL LABELS-MANN	269.12
US BANK	13251	06/08/2022	5/10/2022	JIMMY JOHNS-MEALS FOR INTERVIEW PANEL-PRITCHAR	53.71
US BANK	13251	06/08/2022	5/10/2022	LISUTHAI-MEALS FOR INTERVIEW PANEL-PRITCHAR	17.07
US BANK	13251	06/08/2022	5/10/2022	PAYPAL*JCATLAW- LEADERSHIP/MANAGEMENT TRA-PRITCHARD	250.00
US BANK	13251	06/08/2022	5/10/2022	COREMARK METALS-CHOP SAW STAND-MOSHIER	149.26
US BANK	13251	06/08/2022	5/10/2022	RADWELL INTERNATIONAL- AUTDIRECT 7042/34008- MOSHIER	95.31
US BANK	13251	06/08/2022	5/10/2022	GORDON ELECTRIC SUPPLY-FD BOX 21MISC/34008-MOSHIER	54.29
US BANK	13251	06/08/2022	5/10/2022	B & H INDUSTRIES-COOLANT TUBES-MOSHIER	628.14
US BANK	13251	06/08/2022	5/10/2022	MN SAFETY COUNCIL-SAFETY CONFERENCE-MOSHIER	430.00
US BANK	13251	06/08/2022	5/10/2022	KLEEN RITE CORP-PIT ENZYME/DEODORIZER- MOSHIER	956.14
US BANK	13251	06/08/2022	5/10/2022	320 WABASHA ST.N GARAGE- CONFERENCE PARKING- MOSHIER	15.00
US BANK	13251	06/08/2022	5/10/2022	DIGICERT-WILDCARD CERT RENEW 4/28/22-5/1/23- BLUHM	848.00
US BANK	13251	06/08/2022	5/10/2022	ZOOM-WEBINAR 4/16/22- 5/15/22-BLUHM	214.64
US BANK	13251	06/08/2022	5/10/2022	AMAZON WEB SERVICES- APRIL STORAGE SVC-BLUHM	34.25
Vendor VEN21640 - US BANK Total:					19,867.09
Vendor: VEN32558 - US BANK					
US BANK	216410	06/01/2022	20220525	MAY UNIFORM PURCHASES	4,130.92
US BANK	216410	06/01/2022	20220525	MAY UNIFORM PURCHASES	186.95
Vendor VEN32558 - US BANK Total:					4,317.87
Vendor: VEN35435 - US FOODS, INC					
US FOODS, INC	13306	06/09/2022	4119027	FOOD FOR CLUBHOUSE	226.05
US FOODS, INC	13306	06/09/2022	4283880	FOOD FOR CLUBHOUSE	42.66
Vendor VEN35435 - US FOODS, INC Total:					268.71
Vendor: VEN33254 - US KIDS GOLF, LLC					
US KIDS GOLF, LLC	216411	06/01/2022	IN2047349	PROSHOP MERCHANDISE	1,576.04
Vendor VEN33254 - US KIDS GOLF, LLC Total:					1,576.04
Vendor: VEN22335 - VALLEY-RICH COMPANY INC					
VALLEY-RICH COMPANY INC	216412	06/01/2022	30762	8397 FOOTHILLS ROAD - REPAIRS	5,053.86
Vendor VEN22335 - VALLEY-RICH COMPANY INC Total:					5,053.86
Vendor: VEN35692 - VAN METER INC					
VAN METER INC	216475	06/08/2022	S012131612.001	CUTTING REELS-STREETLIGHT	136.53
Vendor VEN35692 - VAN METER INC Total:					136.53
Vendor: VEN29141 - WATSON COMPANY INC.					
WATSON COMPANY INC.	13249	06/02/2022	125214	SNACKS FOR CLUBHOUSE	683.60

Expense Approval Report

Payment Dates: 5/27/2022 - 6/9/2022

Vendor Name	Payment Number	Payment Date	Payable Number	Description (Item)	Amount
WATSON COMPANY INC.	13249	06/02/2022	125405	SNACKS FOR CLUBHOUSE	936.75
Vendor VEN29141 - WATSON COMPANY INC. Total:					1,620.35
Vendor: VEN35870 - WEATHERSAFE RESTORATION					
WEATHERSAFE RESTORATION	216476	06/08/2022	2019901	NEW ROOF AT WELL # 11	10,056.00
Vendor VEN35870 - WEATHERSAFE RESTORATION Total:					10,056.00
Vendor: VEN31705 - WISCONSIN SCTF					
WISCONSIN SCTF	216413	06/01/2022	INV024979	6/2/22 BIWEEKLY PAYROLL 5/9/22-5/22/22	669.22
Vendor VEN31705 - WISCONSIN SCTF Total:					669.22
Vendor: VEN30736 - WOLD ARCHITECTS AND ENGINEERS, INC					
WOLD ARCHITECTS AND ENGI	216477	06/08/2022	79567	2022 CITY HALL REMODEL THRU 25% OF DESIGN DEVELOP	2,500.00
Vendor VEN30736 - WOLD ARCHITECTS AND ENGINEERS, INC Total:					2,500.00
Vendor: VEN24065 - XCEL ENERGY					
XCEL ENERGY	216414	06/01/2022	780385850	C/D SIRENS 4/18/22-5/17/22	45.66
XCEL ENERGY	216414	06/01/2022	780480228	PARK BUILDINGS 4/6/22- 5/5/22	2,190.50
XCEL ENERGY	216414	06/01/2022	780563921	FIRE DEPT 4/12/22-5/11/22	998.71
XCEL ENERGY	216414	06/01/2022	780579645	PUBLIC WORKS 4/12/22- 5/11/22	4,220.45
XCEL ENERGY	216414	06/01/2022	780587534	CITY STREET LIGHTS 4/12/22- 5/11/22	11,063.31
Vendor VEN24065 - XCEL ENERGY Total:					18,518.63
Vendor: VEN32213 - YOLEISY VALDES-GONZALES					
YOLEISY VALDES-GONZALES	13250	06/02/2022	30593	SPRING CLEANUP & DISPOSAL - FIRE #4	161.00
YOLEISY VALDES-GONZALES	13250	06/02/2022	30596	SPRING CLEANUP & DISPOSAL - HERO CENTER	373.00
YOLEISY VALDES-GONZALES	13250	06/02/2022	30630	MAY LAWN CARE - CENTRAL FIRE	751.00
YOLEISY VALDES-GONZALES	13250	06/02/2022	30631	MAY LAWN CARE - CITY HALL	2,180.00
YOLEISY VALDES-GONZALES	13250	06/02/2022	30632	MAY LAWN CARE - HERO CENTER	1,052.00
YOLEISY VALDES-GONZALES	13250	06/02/2022	30638	MAY LAWN CARE - FIRE #4	491.00
Vendor VEN32213 - YOLEISY VALDES-GONZALES Total:					5,008.00
Vendor: VEN26003 - ZYWIEC'S LANDSCAPE AND GARDEN CENTER					
ZYWIEC'S LANDSCAPE AND G	216478	06/08/2022	20220516	FLOWERS FOR RIVER OAKS	121.52
ZYWIEC'S LANDSCAPE AND G	216478	06/08/2022	20220518	0.5 YARD - 1 1/2 RIVER ROCK- RIVER OAKS	30.00
Vendor VEN26003 - ZYWIEC'S LANDSCAPE AND GARDEN CENTER Total:					151.52
Grand Total:					953,278.39

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL FUND	98,131.24
210 - EQUIPMENT REPLACEMENT	21,100.00
215 - RECYCLING	520.76
230 - SURFACE WATER MANAGEMENT	34,390.35
250 - ICE ARENA	5,120.37
255 - GOLF COURSE SPECIAL REVENUE FUND	57,531.95
285 - ECONOMIC DEVELOPMENT AUTHORITY	15,050.73
290 - HERO CENTER OPERATIONS	6,766.65
305 - 2019B EQUIPMENT CERTIFICATE	106.94
310 - 2018A IMPROVEMENT BONDS	106.94
315 - 2019A GO CIP BONDS	106.94
330 - 2021A GO IMPROVEMENT BONDS	106.95
340 - 2021B GO IMPROVE REFUNDING BOND	106.94
369 - 2016A GO REFUNDING BONDS	106.95
371 - 2017A GO CIP BONDS	106.94
455 - 3M SETTLEMENT - MPCA	96,063.47
492 - 2015A GO IMPROVEMENT BONDS	106.95
493 - 2016B GO IMPROVEMENT BONDS	106.95
510 - FUTURE PROJECTS	4,247.54
515 - PARK CAPITAL IMPROVEMENT FUND	4,876.13
525 - MUNICIPAL BUILDING	2,500.00
535 - TIF 1-20 NORTHPOINT	450.00
540 - TIF 1-17 Dominion	275.00
542 - TIF 1-18	412.50
568 - DEVELOPER PETITIONED PROJECTS	29,516.23
570 - PARK TRUST	93,459.57
575 - WATER CONNECT/AREA	23,019.61
610 - WATER OPERATING	28,460.58
620 - SEWER OPERATING	12,833.86
630 - STREET LIGHTS	55,046.06
660 - SOUTH WASHINGTON COUNTY AMBUL	76,603.72
700 - SELF INSURANCE	6,393.25
710 - FLEET MAINTENANCE	28,269.94
720 - INFORMATION TECHNOLOGY	23,396.84
810 - DEVELOPER LETTER OF CREDIT	95,316.75
990 - PAYROLL FUND	132,562.79
Grand Total:	953,278.39

Account Summary

Account Number	Account Name	Payment Amount
100-01-0010-4340	PRINTING	55.00
100-02-0110-4200	OFFICE SUPPLIES	52.40
100-02-0110-4210	OP SUPPLY-OTHER	22.54
100-02-0110-4300	PROF SERVICES	1,132.00
100-02-0110-4401	DUES & SUBS	107.35
100-02-0110-4403	TRAVEL/TRAIN/CON	34.34
100-02-0110-4434	SPECIAL EVENTS	119.74
100-08-0395-4300	PROF SERVICES	5,000.00
100-08-0395-4340	PRINTING	5,189.37
100-08-0395-4403	TRAVEL/TRAIN/CON	14.36
100-08-0395-4434	SPECIAL EVENTS	709.81
100-09-2500-4200	OFFICE SUPPLIES	1,424.01
100-09-2500-4210	OP SUPPLY-OTHER	121.24
100-09-2500-4305	FEES FOR SERVICE	3,363.10
100-09-2500-4372	MAINT-REPAIR/BLD	479.83
100-09-2500-4405	CLEAN/WASTE REMV	4,831.67
100-10-1100-4434	SPECIAL EVENTS	50.00

Account Summary

Account Number	Account Name	Payment Amount
100-13-1000-3140	BUILDING PERMIT	582.00
100-13-1000-4217	CLOTHING/UNIFORM	-96.99
100-13-1000-4403	TRAVEL/TRAIN/CON	737.09
100-15-0400-4360	UTILITIES	45.66
100-15-0400-4403	TRAVEL/TRAIN/CON	318.62
100-21-0500-4200	OFFICE SUPPLIES	185.57
100-21-0500-4210	OP SUPPLY-OTHER	173.33
100-21-0500-4217	CLOTHING/UNIFORM	6,606.10
100-21-0500-4311	POSTAGE	30.40
100-21-0500-4370	MAINT-REPAIR/EQ	1,689.32
100-21-0500-4401	DUES & SUBS	125.00
100-21-0500-4403	TRAVEL/TRAIN/CON	4,114.59
100-21-0537-4210	OP SUPPLY-OTHER	86.94
100-21-0537-4300	PROF SERVICES	1,775.65
100-21-0537-4403	TRAVEL/TRAIN/CON	223.45
100-26-0800-4200	OFFICE SUPPLIES	90.00
100-26-0800-4217	CLOTHING/UNIFORM	566.27
100-26-0800-4270	OP SUP-VEH/EQ	371.88
100-26-0800-4305	FEES FOR SERVICE	3,795.48
100-26-0800-4310	COMMUNICATION	124.29
100-26-0800-4311	POSTAGE	36.69
100-26-0800-4360	UTILITIES	998.71
100-26-0800-4372	MAINT-REPAIR/BLD	618.00
100-26-0800-4403	TRAVEL/TRAIN/CON	1,726.80
100-26-0800-4405	CLEAN/WASTE REMV	2,591.85
100-31-1200-4217	CLOTHING/UNIFORM	12.26
100-31-1200-4371	MAINT-REPAIR/OTH	120.96
100-31-1200-4403	TRAVEL/TRAIN/CON	31.10
100-31-1214-4405	CLEAN/WASTE REMV	12,020.02
100-34-1290-4210	OP SUPPLY-OTHER	17.73
100-35-2005-4200	OFFICE SUPPLIES	145.38
100-35-2005-4210	OP SUPPLY-OTHER	337.89
100-35-2005-4280	CAPITAL OUTLAY <\$5,00	610.95
100-35-2005-4305	FEES FOR SERVICE	1,283.83
100-35-2005-4360	UTILITIES	4,220.45
100-35-2005-4372	MAINT-REPAIR/BLD	1,161.33
100-35-2005-4405	CLEAN/WASTE REMV	1,238.41
100-36-2200-4231	SMALL TOOLS	53.94
100-36-2200-4305	FEES FOR SERVICE	175.00
100-41-1500-4210	OP SUPPLY-OTHER	1,661.56
100-41-1500-4211	MOTOR FUELS	145.27
100-41-1500-4216	FERTILIZER/CHEM	212.70
100-41-1500-4217	CLOTHING/UNIFORM	11.00
100-41-1500-4271	OP SUP-OTHER IMP	82.59
100-41-1500-4305	FEES FOR SERVICE	189.53
100-41-1500-4311	POSTAGE	2.56
100-41-1500-4360	UTILITIES	2,190.50
100-41-1500-4371	MAINT-REPAIR/OTH	6,650.00
100-41-1500-4372	MAINT-REPAIR/BLD	271.61
100-41-1500-4380	RENTAL/LEASE	1,264.50
100-41-1500-4403	TRAVEL/TRAIN/CON	13.00
100-41-1500-4405	CLEAN/WASTE REMV	192.33
100-41-1516-4210	OP SUPPLY-OTHER	9,845.37
100-51-2300-4200	OFFICE SUPPLIES	39.39
100-51-2300-4310	COMMUNICATION	94.07
100-51-2300-4434	SPECIAL EVENTS	3,223.38
100-51-2300-4436	CONCESSION RESAL	389.17
210-00-9210-4530	MACH & EQUIPMENT	21,100.00

Account Summary

Account Number	Account Name	Payment Amount
215-54-1900-4210	OP SUPPLY-OTHER	163.40
215-54-1900-4341	ADVER/PUBLISH	357.36
230-60-3200-4210	OP SUPPLY-OTHER	97.98
230-60-3200-4301	ENGINEERING SVS	25,883.31
230-60-3200-4371	MAINT-REPAIR/OTH	6,464.86
230-61-3260-4305	FEES FOR SERVICE	280.54
230-61-3260-4311	POSTAGE	465.46
230-61-3260-4321	DATA PROCESSING	905.00
230-61-3260-4340	PRINTING	293.20
250-77-3700-4210	OP SUPPLY-OTHER	121.82
250-77-3700-4217	CLOTHING/UNIFORM	120.00
250-77-3700-4270	OP SUP-VEH/EQ	738.00
250-77-3700-4305	FEES FOR SERVICE	1,170.00
250-77-3700-4310	COMMUNICATION	174.69
250-77-3700-4370	MAINT-REPAIR/EQ	965.18
250-77-3700-4372	MAINT-REPAIR/BLD	1,595.00
250-77-3700-4401	DUES & SUBS	10.73
250-77-3700-4403	TRAVEL/TRAIN/CON	25.00
250-77-3700-4434	SPECIAL EVENTS	199.95
255-53-2100-4210	OP SUPPLY-OTHER	1,844.87
255-53-2100-4305	FEES FOR SERVICE	167.52
255-53-2100-4341	ADVER/PUBLISH	173.51
255-53-2100-4371	MAINT-REPAIR/OTH	387.64
255-53-2100-4401	DUES & SUBS	397.00
255-53-2100-4438	PRO/MISC RESALE	8,679.26
255-55-2105-4210	OP SUPPLY-OTHER	761.91
255-55-2105-4211	MOTOR FUELS	1,135.09
255-55-2105-4217	CLOTHING/UNIFORM	476.00
255-55-2105-4231	SMALL TOOLS	475.51
255-55-2105-4270	OP SUP-VEH/EQ	3,074.54
255-55-2105-4271	OP SUP-OTHER IMP	70.73
255-55-2105-4305	FEES FOR SERVICE	259.14
255-55-2105-4380	RENTAL/LEASE	10.00
255-55-2105-4449	OTHER CONTRACT	1,738.25
255-56-2140-4210	OP SUPPLY-OTHER	5,713.36
255-56-2140-4305	FEES FOR SERVICE	2,512.74
255-56-2140-4341	ADVER/PUBLISH	533.78
255-56-2140-4371	MAINT-REPAIR/OTH	1,278.49
255-56-2140-4405	CLEAN/WASTE REMV	183.08
255-56-2140-4436	CONCESSION RESAL	10,458.58
255-56-2140-4439	LIQUOR - RESALE	8,900.97
255-56-2140-4530	MACH & EQUIPMENT	8,299.98
285-12-1135-4300	PROF SERVICES	1,800.00
285-12-1135-4301	ENGINEERING SVS	194.25
285-12-1135-4401	DUES & SUBS	189.00
285-12-1135-4403	TRAVEL/TRAIN/CON	76.09
285-12-1135-4434	SPECIAL EVENTS	11,263.24
285-12-1150-4210	OP SUPPLY-OTHER	41.95
285-12-9285-2220	DUE TO OTHER GOV	1,486.20
290-00-2900-4210	OP SUPPLY-OTHER	265.67
290-00-2900-4217	CLOTHING/UNIFORM	157.50
290-00-2900-4305	FEES FOR SERVICE	2,295.00
290-00-2900-4311	POSTAGE	38.17
290-00-2900-4321	DATA PROCESSING	30.00
290-00-2900-4341	ADVER/PUBLISH	501.63
290-00-2900-4372	MAINT-REPAIR/BLD	1,306.69
290-00-2900-4405	CLEAN/WASTE REMV	2,019.98
290-00-2900-4434	SPECIAL EVENTS	49.11

Account Summary

Account Number	Account Name	Payment Amount
290-00-2900-4438	PRO/MISC RESALE	102.90
305-00-9305-4300	PROF SERVICES	106.94
310-00-9310-4300	PROF SERVICES	106.94
315-00-9315-4300	PROF SERVICES	106.94
330-00-9330-4300	PROF SERVICES	106.95
340-00-9340-4300	PROF SERVICES	106.94
369-00-9369-4300	PROF SERVICES	106.95
371-00-9371-4300	PROF SERVICES	106.94
455-00-7221-4551	PROJECT-ENGINEER	1,140.00
455-00-7222-4551	PROJECT-ENGINEER	5,403.75
455-00-7232-4341	ADVER/PUBLISH	292.22
455-00-7232-4551	PROJECT-ENGINEER	65,302.37
455-00-7233-4551	PROJECT-ENGINEER	4,100.50
455-00-7243-4551	PROJECT-ENGINEER	7,539.88
455-00-7245-4551	PROJECT-ENGINEER	12,284.75
492-00-9492-4300	PROF SERVICES	106.95
493-00-9493-4300	PROF SERVICES	106.95
510-00-6489-4210	OP SUPPLY-OTHER	4,247.54
515-00-9515-4280	CAPITAL OUTLAY <\$5,00	4,225.25
515-00-9515-4305	FEES FOR SERVICE	650.88
525-00-9525-4300	PROF SERVICES	2,500.00
535-00-9535-4300	PROF SERVICES	450.00
540-00-9540-4300	PROF SERVICES	275.00
542-00-9542-4300	PROF SERVICES	412.50
568-00-6625-4551	PROJECT-ENGINEER	12,465.25
568-00-6700-4301	ENGINEERING SVS	546.50
568-00-6700-4341	ADVER/PUBLISH	221.98
568-00-6700-4551	PROJECT-ENGINEER	16,282.50
570-00-9570-4550	PROJECT-CONTRACT	93,459.57
575-00-7213-4551	PROJECT-ENGINEER	3,650.52
575-00-7220-4551	PROJECT-ENGINEER	15,582.59
575-00-9575-4301	ENGINEERING SVS	3,786.50
610-70-3000-4210	OP SUPPLY-OTHER	890.82
610-70-3000-4301	ENGINEERING SVS	1,317.75
610-70-3000-4305	FEES FOR SERVICE	443.40
610-70-3000-4310	COMMUNICATION	210.70
610-70-3000-4371	MAINT-REPAIR/OTH	7,650.67
610-70-3000-4372	MAINT-REPAIR/BLD	10,130.00
610-70-3000-4403	TRAVEL/TRAIN/CON	37.24
610-71-3060-4305	FEES FOR SERVICE	1,121.00
610-71-3060-4311	POSTAGE	1,867.00
610-71-3060-4321	DATA PROCESSING	3,620.00
610-71-3060-4340	PRINTING	1,172.00
620-80-3100-4371	MAINT-REPAIR/OTH	5,053.86
620-81-3160-4305	FEES FOR SERVICE	1,121.00
620-81-3160-4311	POSTAGE	1,867.00
620-81-3160-4321	DATA PROCESSING	3,620.00
620-81-3160-4340	PRINTING	1,172.00
630-75-1400-4210	OP SUPPLY-OTHER	188.40
630-75-1400-4305	FEES FOR SERVICE	280.00
630-75-1400-4311	POSTAGE	467.00
630-75-1400-4321	DATA PROCESSING	904.35
630-75-1400-4340	PRINTING	293.00
630-75-1400-4360	UTILITIES	11,063.31
630-75-1400-4438	PRO/MISC RESALE	41,850.00
660-24-0330-4305	FEES FOR SERVICE	5,320.00
660-24-0600-3816	REFUND & REIMBRS	35,005.00
660-24-0600-4210	OP SUPPLY-OTHER	1,089.35

Account Summary

Account Number	Account Name	Payment Amount
660-24-0600-4217	CLOTHING/UNIFORM	140.99
660-24-0600-4300	PROF SERVICES	331.00
660-24-0600-4311	POSTAGE	34.89
660-24-0600-4370	MAINT-REPAIR/EQ	16.40
660-24-0600-4403	TRAVEL/TRAIN/CON	250.00
660-24-0600-4530	MACH & EQUIPMENT	34,416.09
700-00-9700-4300	PROF SERVICES	470.00
700-00-9700-4734	AUTO CLAIMS	5,923.25
710-33-1700-4210	OP SUPPLY-OTHER	200.36
710-33-1700-4212	LUB/ADD	270.00
710-33-1700-4217	CLOTHING/UNIFORM	391.59
710-33-1700-4231	SMALL TOOLS	149.26
710-33-1700-4270	OP SUP-VEH/EQ	9,209.06
710-33-1700-4401	DUES & SUBS	19.00
710-33-1700-4403	TRAVEL/TRAIN/CON	430.00
710-33-1710-4211	MOTOR FUELS	16,376.56
710-33-1720-4210	OP SUPPLY-OTHER	956.14
710-33-1720-4231	SMALL TOOLS	252.97
710-33-1720-4403	TRAVEL/TRAIN/CON	15.00
720-07-0380-4210	OP SUPPLY-OTHER	425.13
720-07-0380-4280	CAPITAL OUTLAY <\$5,00	1,476.51
720-07-0380-4300	PROF SERVICES	740.00
720-07-0380-4310	COMMUNICATION	7,030.82
720-07-0380-4321	DATA PROCESSING	12,974.39
720-07-0380-4371	MAINT-REPAIR/OTH	749.99
810-00-8217-2310	DEPOSITS PAYABLE	25,180.00
810-00-9810-2310	DEPOSITS PAYABLE	70,136.75
990-05-9990-2010	PERA	111,729.82
990-05-9990-2035	LIFE INS-WITHHLD	320.00
990-05-9990-2037	CHILD SUPPORT	723.66
990-05-9990-2038	UNION DUES	4,085.00
990-05-9990-2043	DEFERRED COMP	15,704.31
Grand Total:		953,278.39

Project Account Summary

Project Account Key	Payment Amount
None	953,278.39
Grand Total:	953,278.39

PAYROLL CHECK REGISTER

Biweekly PE 05/22/22 – CK 06/02/22 – \$411, 572.01

Mayor Council June CK 06/02/22 - \$1803.06

Police Holiday CK 06/02/22 - \$89,887.08

PT FIRE – May Payroll dated 6/10/22 - \$24,330.78



City Council Action Request

9A

Meeting Date	6/15/2022
Department	Public Safety
Agenda Category	Public Hearings
Title	Special Event Permit
Staff Recommendation	Authorize issuance of a special event permit to Monique Garza, contingent upon conditions outlined in the memo from Public Safety Director Koerner and Community Development Director Costello dated June 9, 2022, and all applicable state and local statutes.
Budget Implication	N/A
Attachments	Memo - Special Event Permit (Movies in the Park).tif 12.77MB



To: Honorable Mayor and City Council
Jennifer Levitt, City Administrator

From: Peter J Koerner, Director of Public Safety
Christine Costello, Community Development Director

Date: June 9, 2022

Subject: **“MOVIES IN THE PARK” SPECIAL EVENT**

Monique Garza on behalf of Buy with Mo contacted the Parks Department to reserve Highlands Park to host three “Movies in the Park” events. While there is an approval process for reserving the park, it was determined a special event permit was needed due to the number of anticipated attendees. Garza did apply for a special event permit for the “Movies in the Park” event being held on three nights during the summer. City Code, Title 5, Chapter 5 Special Events identifies a permit process for events of this type. The event is proposed to take place in the fields at Highlands Park, 6975 Ilsen Ave.

The special event permit was distributed to the Public Safety Department and to other departments that may require special services or other conditions for the event. Each such department will review the application and determine the number of special services that are necessary which are included in the conditions.

The event will include a twenty-foot inflatable movie screen placed in the ball field area for attendees to sit on the ground and chairs to watch the movie. Prior to the movie, organizers will have a bouncy house, popcorn, mini-donuts, fresh lemonade, snacks, and a visit from the Dodge Nature Center.

Hours of Operation

Event is scheduled during the following timeframe:

Wednesday, June 22
Wednesday, July 20
Wednesday, August 24
Event starts at 7:30 pm with movie starting at dusk.

Backup dates are June 29, July 27, and August 31 if needed.

Emergency Preparedness Plan

The applicant and the Public Safety Department will prepare an Incident Action Plan (IAP) for instances of severe weather and emergencies. The applicant will coordinate with Public Safety. The on-duty police sergeant will monitor severe weather and keep organizers updated.

Traffic, Parking and Emergency Lanes

The applicant must designate and maintain adequate ingress and egress to the parking lot and not disrupt traffic on Ilsen Ave. If traffic stacks at parking lots volunteers will need to have plan to assist parking vehicles. Vehicles must be parked in designated parking spots in the three parking lots or legally parked on the roadways. Absolutely no parking allowed on 70th Street. Public Safety will provide cones if needed.

Food Sales

All on-site food sales locations must be licensed by Minnesota Department of Health, Minnesota Department of Agriculture, and/or Washington County Department of Public Health and are subject to inspection.

Food Trucks

An annual license is required to operate a food truck in the City of Cottage Grove. All food trucks must obtain an annual license.

Requirements:

- License: The mobile food unit operator must be licensed by the Minnesota Department of Health, Minnesota Department of Agriculture, and/or Washington County Department of Public Health and Environment as required under Minnesota State law. The license must be clearly posted. A mobile food unit operator must also be licensed by the City.
- Fire Code: The mobile food unit must meet State Fire Code requirements.
- Insurance: The mobile food unit operator must comply with the insurance provisions as detailed in the license application packet.

Inspections and enforcement

- A mobile food unit operating in the City will be inspected.
- A failure to meet any of the requirements outlined in ordinance 1055 shall result in an immediate order to correct or cease operations by the Public Safety Department.

Noise

The applicant will use a speaker system near the projector during the movie.

Signage

No additional signage requested other than inflatable 20-foot movie screens.

Building Permits

The applicant requests no temporary stages or tents over 120 square feet.

The applicant is renting a 20-foot inflatable screen from Twilight Zone Cinema. The applicant will provide information on screen setup and tie-down specifications.

Waste Collection

Trash receptacles shall be located near the parking lot and near the park building. The surrounding area shall remain free of litter at all times. It is further recommended that the

applicant have personnel picking up trash and litter on site that is not located in containers during the entire event.

Incident Action Plan

The applicant and the Public Safety Department will discuss an Incident Action Plan (IAP) for instances of severe weather and emergencies. The applicant will coordinate with Public Safety. The plan will include using the store as a temporary shelter.

Security

Based on projected attendance estimates, the Public Safety Department does not believe a police officer onsite is necessary.

EMS/First Aid

The applicant and the Public Safety Department will coordinate a medical service plan which includes calling 9-1-1.

Insurance

The applicant has provided that her business is exempt from worker's compensation as she has no employees. The event is being held by volunteers, so the insurance requirements are being waived since they are more than the reasonable risk presented by the proposed special event.

Emergency Revocation

Prior to the event, the City of Cottage Grove reserves the right to refuse application or to revoke the applicant's permit privileges for good cause. During the event, the Director of Public Safety or his/her designee may suspend the event where exigent circumstances exist in the vicinity of the location for which such permit has been issued including, but not limited to, severe weather, participant behavior, and other considerations of safety for persons and property and good public order. In addition, at any time during an event that there is a violation of the conditions of the permit, the Director or his/her designee may direct immediate compliance with the condition or shut the event down.

Recommendation

Authorize issuance of a special event permit to Monique Garza, contingent upon conditions outlined in the memo from Public Safety Director Koerner and Community Development Director Costello dated June 9, 2022 and all applicable state and local statutes.



City Council Action Request

10A

Meeting Date	6/15/2022	
Department	Public Works	
Agenda Category	Bid Awards	
Title	South District Trunk Storm Sewer Project – Bid Award	
Staff Recommendation	Adopt Resolution 2022-103 approving the South District Trunk Storm Sewer Project to Minger Construction Company, Inc. in a total base bid amount of \$2,675,247.00.	
Budget Implication	\$2,675,247.00 - Storm Sewer Area Fund, which is funded by Area Charges collected from development projects	
Attachments	South District Trunk Storm Sewer CC Memo.tif	9.74MB
	South District Trunk Storm Sewer Resolution.tif	2.46MB
	South District Trunk Storm Sewer Bid Letter & Bid Tabs.tif	6.33MB

To: Honorable Mayor and City Council
Jennifer Levitt, City Administrator

From: Amanda Meyer, PE, Assistant City Engineer

Date: June 10, 2022

Re: South District Trunk Storm Sewer Project – Bid Award

Background

In 2022 Cottage Grove will be constructing a new trunk storm sewer which will serve development and street infrastructure in the City's South District. The South District is generally described as land south of 100th Street, which includes the NorthPoint, Preserve at Prairie Dunes, and Graymont Village Developments. While these development projects will have their own storm-water ponding to meet State, Watershed, and City requirements, the topography of the area requires that a trunk storm sewer be constructed to provide an outlet for their ponds. Figure 1 below highlights the proposed route for the trunk storm sewer, which will follow closely to the City's existing trunk sanitary sewer. As stormwater is prohibited to be routed to the Scientific Natural Area along the west boundary of this district, this route across 3M property provides the most cost-effective way to provide the outlet.

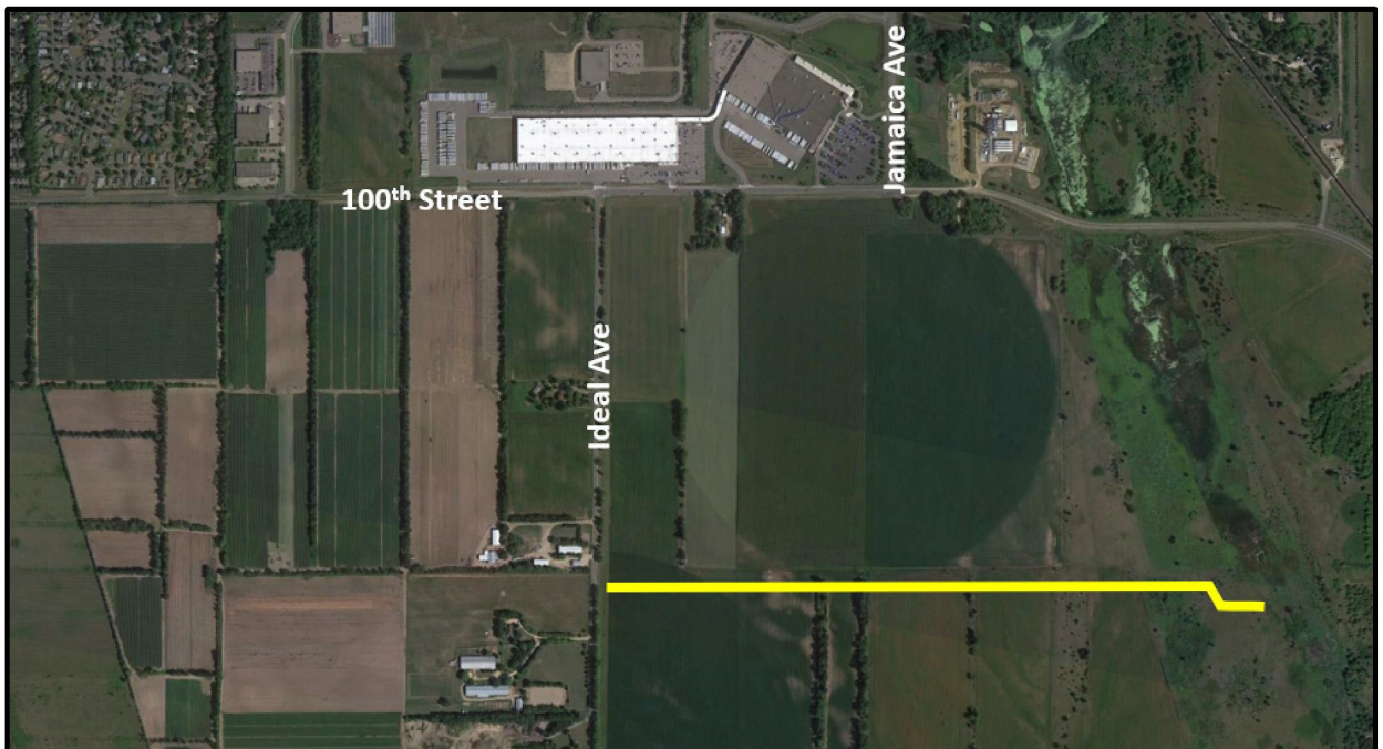


Figure 1 – Trunk Storm Sewer Alignment

This trunk storm sewer is paid for by the City's Storm Sewer Area Fund, which is funded by Area Charges that are collected from development projects. This pipe is also designed to serve any future development in this area of the City, along with future roadways such as the extension of 105th Street east of Ideal Avenue to Jamaica Avenue. By sizing the pipe to meet these future needs, we are ensuring that stormwater can be managed in the most cost-effective way both now and into the future.

Discussion

Bids were opened on Thursday, June 9, 2022; eight bids were received. The project award recommendation letter and bid abstract have been included for reference. When the plans and specifications for the project were approved by the City Council at the May 18, 2022, meeting, the engineer's estimate was \$3,930,000. Since that time, and prior to bidding the project, additional value engineering was completed on the bedding and pipe class in an effort to reduce the proposed pipe classes. Due to that effort, the anticipated cost of the project was reduced by nearly \$300,000, which is why the revised estimate of \$3,640,000 is noted in the bid results letter.

During the preparation of the engineer's estimate, numerous contractors were contacted to understand the current material supply and demand market as many materials in the construction industry are frequently not readily available. The contractors contacted ahead of bidding this project indicated pipe suppliers were no longer providing discounts, and labor and installation costs had increased due to factors such as fuel prices, labor shortages, and current work backlog. While staff tried to anticipate the current environment of elevated pricing during the plan preparation stage, costs came in better than anticipated. This could be in part due to the favorable duration of the project schedule.

Recommendation

It is recommended the City Council adopt a resolution awarding the South District Trunk Storm Sewer Project to Minger Construction Company, Inc. in a total base bid amount of \$2,675,247.00.

CITY OF COTTAGE GROVE, MINNESOTA
CITY COUNCIL
RESOLUTION 2022-103

**RESOLUTION AWARDING THE BID FOR THE
SOUTH DISTRICT TRUNK STORM SEWER PROJECT TO MINGER
CONSTRUCTION COMPANY, INC. IN THE TOTAL AMOUNT OF \$2,675,247.00**

WHEREAS, plans and specifications for the South District Trunk Storm Sewer Project were completed according to City standards; and

WHEREAS, bids were requested to provide the necessary work; and

WHEREAS, eight firms submitted bids; and

WHEREAS, it appears that Minger Construction Company, Inc. provided the lowest responsible bid; and

WHEREAS, it is the recommendation of the City Engineer that the bid be awarded to Minger Construction Company, Inc. in the total amount of \$2,675,247.00.

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Cottage Grove, County of Washington, State of Minnesota, the bid for the South District Trunk Storm Sewer Project is awarded to Minger Construction Company, Inc. in the total base bid amount of \$2,675,247.00.

Passed this 15th day of June, 2022.

Myron Bailey, Mayor

Attest:

Joe Fischbach, City Clerk



Real People. Real Solutions.

3507 High Point Drive North
Bldg. 1 Suite E130
Oakdale, MN 55128

Ph: (651) 704-9970
Bolton-Menk.com

June 9, 2022

Honorable Mayor and City Council
City of Cottage Grove
12800 Ravine Parkway South
Cottage Grove, MN 55016

Re: Bid Results
South District Trunk Storm Sewer
BMI Project No. 0N1.125940

Dear Honorable Mayor and City Council:

Bids for the South District Trunk Storm Sewer were opened on Thursday, June 9, 2022. A total of eight (8) bids were received. Below is the summary of bids:

	Contractor	Total Base Bid
1:	Minger Construction Company, Inc.	\$2,675,247.00
2:	S R Weidema, Inc.	\$3,108,094.40
3:	A-1 Excavating, LLC	\$3,147,157.00
4:	Geislinger & Sons	\$3,348,385.00
5:	S.M. Hentges & Sons, Inc.	\$3,415,447.00
6:	Northwest Asphalt	\$3,447,798.36
7:	RL Larson Excavating Inc.	\$3,563,492.75
8:	G M Contracting, Inc.	\$4,024,521.84

The low Bidder on the Project was Minger Construction Company, Inc. with a Total Base Bid Amount of \$2,675,247.00, which was below the Engineer's Estimate of \$3,640,000. If the City Council decides to award the Project to the low bidder, then Minger Construction Company, Inc. should be awarded the Project on the Total Base Bid Amount of **\$2,675,247.00**.

If you have any questions, please feel free to contact me at (651) 728-3172.

Sincerely,
Bolton & Menk, Inc.

Michael Warner, PE

ABSTRACT OF BIDS

SOUTH DISTRICT TRUNK STORM SEWER
CITY OF COTTAGE GROVE, MINNESOTA
PROJECT NO. 0N1.125940

Bid: June 9, 2002 at 10:00 a.m.

ITEM NO.	ITEM	APPROX. QUANT.	UNIT	1 MINGER CONSTRUCTION JORDAN, MN		2 S R WEIDEMA, INC. MAPLE GROVE, MN		3 A-1 EXCAVATING, L LC BLOOMER, WI		4 GEISLINGER & SONS WATKINS, MN	
				UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
1	MOBILIZATION	1	LS	\$100,000.00	\$100,000.00	\$50,000.00	\$50,000.00	\$185,000.00	\$185,000.00	\$167,000.00	\$167,000.00
2	TRAFFIC CONTROL	1	LS	\$2,000.00	\$2,000.00	\$1,750.00	\$1,750.00	\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00
3	EROSION CONTROL SUPERVISOR	1	LS	\$500.00	\$500.00	\$2,000.00	\$2,000.00	\$5,000.00	\$5,000.00	\$2,500.00	\$2,500.00
4	TEMPORARY CONSTRUCTION ENTRANCE (ROCK)	60	CY	\$65.00	\$3,900.00	\$35.00	\$2,100.00	\$40.00	\$2,400.00	\$42.00	\$2,520.00
5	SALVAGE AND REINSTALL CHAIN LINK FENCE AND GATE WITH BARBED WIRE SECURITY TOP	365	LF	\$50.00	\$18,250.00	\$62.00	\$22,630.00	\$10.00	\$3,650.00	\$65.00	\$23,725.00
6	SALVAGE AND REINSTALL SIGNS (MH MARKERS)	52	EA	\$75.00	\$3,900.00	\$100.00	\$5,200.00	\$25.00	\$1,300.00	\$25.00	\$1,300.00
7	COMMON EMBANKMENT (CV) (P)	550	CY	\$1.00	\$550.00	\$13.50	\$7,425.00	\$10.00	\$5,500.00	\$8.00	\$4,400.00
8	CONNECT TO EXISTING PIPE (SANITARY)	2	EA	\$4,000.00	\$8,000.00	\$1,250.00	\$2,500.00	\$3,000.00	\$6,000.00	\$2,000.00	\$4,000.00
9	8" PVC SDR 26 PIPE SEWER	20	LF	\$150.00	\$3,000.00	\$165.00	\$3,300.00	\$220.00	\$4,400.00	\$800.00	\$16,000.00
10	12" PVC SDR 26 PIPE SEWER	20	LF	\$150.00	\$3,000.00	\$120.00	\$2,400.00	\$130.00	\$2,600.00	\$200.00	\$4,000.00
11	TELEWISE SANITARY SEWER	40	LF	\$2.00	\$80.00	\$37.50	\$1,500.00	\$10.00	\$400.00	\$40.00	\$1,600.00
12	48" RC FLARED END WITH TRASH GUARD	1	EA	\$15,000.00	\$15,000.00	\$14,500.00	\$14,500.00	\$9,600.00	\$9,600.00	\$15,840.00	\$15,840.00
13	SS-2 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$13,200.00	\$13,200.00	\$13,250.00	\$13,250.00
14	SS-3 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00	\$13,200.00	\$13,200.00	\$13,420.00	\$13,420.00
15	SS-4 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$16,000.00	\$16,000.00	\$10,900.00	\$10,900.00	\$10,600.00	\$10,600.00	\$10,370.00	\$10,370.00
16	SS-5 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$14,000.00	\$14,000.00	\$12,500.00	\$12,500.00	\$11,700.00	\$11,700.00	\$11,700.00	\$11,700.00
17	SS-6 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$24,000.00	\$24,000.00	\$16,500.00	\$16,500.00	\$23,600.00	\$23,600.00	\$17,000.00	\$17,000.00
18	SS-7 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$15,000.00	\$15,000.00	\$16,000.00	\$16,000.00	\$20,800.00	\$20,800.00	\$16,200.00	\$16,200.00
19	SS-8 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$15,000.00	\$15,000.00	\$19,000.00	\$19,000.00	\$25,400.00	\$25,400.00	\$19,720.00	\$19,720.00
20	SS-9 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$17,000.00	\$17,000.00	\$17,500.00	\$17,500.00	\$23,800.00	\$23,800.00	\$18,500.00	\$18,500.00
21	SS-10 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$17,000.00	\$17,000.00	\$19,500.00	\$19,500.00	\$26,600.00	\$26,600.00	\$20,190.00	\$20,190.00
22	SS-11 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$17,000.00	\$17,000.00	\$18,500.00	\$18,500.00	\$25,500.00	\$25,500.00	\$19,250.00	\$19,250.00
23	SS-12 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$15,000.00	\$15,000.00	\$20,500.00	\$20,500.00	\$29,900.00	\$29,900.00	\$22,400.00	\$22,400.00
24	SS-13 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$15,000.00	\$15,000.00	\$20,500.00	\$20,500.00	\$29,100.00	\$29,100.00	\$21,500.00	\$21,500.00
25	SS-14 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$17,000.00	\$17,000.00	\$19,500.00	\$19,500.00	\$27,100.00	\$27,100.00	\$20,100.00	\$20,100.00
26	SS-15 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$17,000.00	\$17,000.00	\$15,000.00	\$15,000.00	\$26,800.00	\$26,800.00	\$16,500.00	\$16,500.00
27	15" RC PIPE SEWER, CLASS 5	116	LF	\$170.00	\$19,720.00	\$90.00	\$10,440.00	\$188.00	\$21,808.00	\$200.00	\$23,200.00
28	18" RC PIPE SEWER, CLASS 5	84	LF	\$210.00	\$17,640.00	\$100.00	\$8,400.00	\$220.00	\$18,480.00	\$205.00	\$17,220.00
29	21" RC PIPE SEWER, CLASS 4	32	LF	\$175.00	\$5,600.00	\$105.00	\$3,360.00	\$154.00	\$4,928.00	\$150.00	\$4,800.00
30	24" RC PIPE SEWER, CLASS 4	20	LF	\$230.00	\$4,600.00	\$135.00	\$2,700.00	\$247.00	\$4,940.00	\$270.00	\$5,400.00
31	36" RC PIPE SEWER, CLASS 5	606	LF	\$350.00	\$212,100.00	\$395.00	\$239,370.00	\$363.00	\$219,978.00	\$320.00	\$193,920.00
32	42" RC PIPE SEWER, CLASS 5	1,280	LF	\$460.00	\$588,800.00	\$515.00	\$659,200.00	\$467.00	\$597,760.00	\$450.00	\$576,000.00
33	48" RC PIPE SEWER, CLASS 2	802	LF	\$285.00	\$228,570.00	\$335.00	\$268,670.00	\$336.00	\$269,472.00	\$450.00	\$360,900.00
34	48" RC PIPE SEWER, CLASS 4	1,378	LF	\$386.00	\$530,630.00	\$470.00	\$647,660.00	\$439.00	\$604,942.00	\$560.00	\$767,900.00
35	48" RC PIPE SEWER, CLASS 5	497	LF	\$500.00	\$248,500.00	\$595.00	\$295,715.00	\$562.00	\$279,314.00	\$600.00	\$298,200.00
36	TELEWISE STORM SEWER	4,935	LF	\$2.00	\$9,870.00	\$4.50	\$22,207.50	\$2.00	\$9,870.00	\$6.00	\$29,610.00
37	15" RC PLUG	4	EA	\$65.00	\$260.00	\$430.00	\$1,720.00	\$250.00	\$1,000.00	\$640.00	\$2,560.00
38	18" RC PLUG	3	EA	\$85.00	\$255.00	\$450.00	\$1,350.00	\$300.00	\$900.00	\$650.00	\$1,950.00
39	21" RC PLUG	1	EA	\$110.00	\$110.00	\$460.00	\$460.00	\$350.00	\$350.00	\$660.00	\$660.00
40	24" RC PLUG	1	EA	\$140.00	\$140.00	\$590.00	\$590.00	\$400.00	\$400.00	\$680.00	\$680.00
41	36" RC PLUG	1	EA	\$275.00	\$275.00	\$740.00	\$740.00	\$600.00	\$600.00	\$8,300.00	\$8,300.00
42	SIGN PANELS TYPE C (MANHOLE MARKER SIGNS)	21	SF	\$50.00	\$1,050.00	\$120.00	\$2,520.00	\$30.00	\$630.00	\$100.00	\$2,100.00
43	RANDOM RIPRAP CLASS I	22	CY	\$135.00	\$2,970.00	\$145.00	\$3,190.00	\$75.00	\$1,650.00	\$110.00	\$2,420.00
44	RANDOM RIPRAP CLASS IV	110	CY	\$135.00	\$14,850.00	\$145.00	\$15,950.00	\$75.00	\$8,250.00	\$110.00	\$12,100.00

ABSTRACT OF BIDS
SOUTH DISTRICT TRUNK STORM SEWER
CITY OF COTTAGE GROVE, MINNESOTA
PROJECT NO. 0N1.125940

Bid: June 9, 2002 at 10:00 a.m.

ITEM NO.	ITEM	APPROX. QUANT.	UNIT	1 MINGER CONSTRUCTION JORDAN, MN		2 S R WEIDEMA, INC. MAPLE GROVE, MN		3 A-1 EXCAVATING, L LC BLOOMER, WI		4 GEISLINGER & SONS WATKINS, MN	
				UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
45	EXCAVATION SPECIAL (POTHOLE EXISTING PRIVATE UTILITY)	2	EA	\$850.00	\$1,300.00	\$1,400.00	\$2,800.00	\$400.00	\$800.00	\$500.00	\$1,000.00
46	NORTHERN NATURAL GAS MAIN BRIDGING - TIMBER MATTING	1	LS	\$3,000.00	\$3,000.00	\$12,500.00	\$12,500.00	\$7,000.00	\$7,000.00	\$5,000.00	\$5,000.00
47	IMPROVED PIPE FOUNDATION, PER 6-INCH LAYER	740	LF	\$9.60	\$7,104.00	\$0.01	\$7.40	\$10.00	\$7,400.00	\$12.00	\$8,880.00
48	ROCK EXCAVATION (EV)	510	CY	\$12.00	\$6,120.00	\$71.00	\$36,210.00	\$80.00	\$40,800.00	\$25.00	\$12,750.00
49	SAND CUSHION - ROCK EX AREAS ONLY	770	LF	\$5.00	\$3,850.00	\$21.50	\$16,555.00	\$24.00	\$18,480.00	\$10.00	\$7,700.00
50	GRANULAR BORROW - ROCK EX AREAS ONLY (CV)	420	CY	\$2.40	\$1,008.00	\$32.50	\$13,650.00	\$15.00	\$6,300.00	\$10.00	\$4,200.00
51	42" RC PIPE BY PIPE JACKING	120	LF	\$1,500.00	\$180,000.00	\$1,750.00	\$210,000.00	\$1,750.00	\$210,000.00	\$1,900.00	\$228,000.00
52	TUNNELING PITS - GAS MAINS CROSSING	1	LS	\$100,000.00	\$100,000.00	\$86,500.00	\$86,500.00	\$120,000.00	\$120,000.00	\$140,000.00	\$140,000.00
53	UTILITY AND SURFACE SETTLEMENT MONITORING	1	LS	\$4,000.00	\$4,000.00	\$1,750.00	\$1,750.00	\$4,400.00	\$4,400.00	\$3,500.00	\$3,500.00
54	SILT FENCE TYPE MACHINE SLICED	11,000	LF	\$0.75	\$8,250.00	\$1.90	\$20,900.00	\$2.00	\$22,000.00	\$2.00	\$22,000.00
55	FLOATATION SILT CURTAIN TYPE MOVING WATER	100	LF	\$15.00	\$1,500.00	\$21.75	\$2,175.00	\$24.00	\$2,400.00	\$22.00	\$2,200.00
56	*SEDIMENT CONTROL LOG TYPE WOOD FIBER	400	LF	\$2.55	\$1,020.00	\$2.55	\$1,020.00	\$3.00	\$1,200.00	\$3.00	\$1,200.00
57	STREET SWEEPING (WITH PICKUP BROOM)	50	HR	\$145.00	\$7,250.00	\$150.00	\$7,500.00	\$50.00	\$2,500.00	\$175.00	\$8,750.00
58	SEEDING WITH SEED MIXTURE 35-641	130	LB	\$76.00	\$9,880.00	\$75.55	\$9,821.50	\$80.00	\$10,400.00	\$80.00	\$10,400.00
59	SEEDING WITH SEED MIXTURE SPECIAL	20	LB	\$56.00	\$1,120.00	\$55.55	\$1,111.00	\$60.00	\$1,200.00	\$60.00	\$1,200.00
60	TEMPORARY SEEDING, MNDOT SEED MIX 21-111, OATS OR 21-112, WINTER WHEAT	8	ACRE	\$960.00	\$7,680.00	\$950.00	\$7,600.00	\$1,000.00	\$8,000.00	\$960.00	\$7,680.00
61	TEMPORARY HYDRAULIC EROSION CONTROL, TYPE BFM	6	ACRE	\$2,960.00	\$17,760.00	\$2,950.00	\$17,700.00	\$3,000.00	\$18,000.00	\$3,000.00	\$18,000.00
62	TEMPORARY HYDRAULIC EROSION CONTROL, TYPE MULCH	2	ACRE	\$1,460.00	\$2,920.00	\$1,450.00	\$2,900.00	\$1,500.00	\$3,000.00	\$1,500.00	\$3,000.00
63	ROLLED EROSION PREVENTION CATEGORY 20	1,930	SY	\$1.50	\$2,895.00	\$1.40	\$2,702.00	\$1.50	\$2,895.00	\$2.00	\$3,860.00
64	*MULCH MATERIAL TYPE 1 (INCL DISK ANCHORING)	6	ACRE	\$600.00	\$3,660.00	\$550.00	\$3,355.00	\$600.00	\$3,660.00	\$600.00	\$3,660.00
65	SOIL TILLING (AGRICULTURAL AREAS)	23	ACRE	\$170.00	\$3,910.00	\$1,430.00	\$32,890.00	\$100.00	\$2,300.00	\$500.00	\$11,500.00
66	STRIP, STOCKPILE AND RESPREAD TOPSOIL	20	ACRE	\$250.00	\$5,000.00	\$3,000.00	\$60,000.00	\$2,500.00	\$50,000.00	\$1,800.00	\$36,000.00
67	TUNNEL OBSTRUCTION	1	ALLOW	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
TOTAL BID:					\$2,675,247.00		\$3,108,094.40		\$3,147,157.00		\$3,348,385.00

ABSTRACT OF BIDS

SOUTH DISTRICT TRUNK STORM SEWER
CITY OF COTTAGE GROVE, MINNESOTA
PROJECT NO. 0N1.125940

Bid: June 9, 2002 at 10:00 a.m.

ITEM NO.	ITEM	APPROX. QUANT.	UNIT	5		6		7		8	
				S.M. HENTGES & SONS		NORTHWEST ASPHALT		RL LARSON EXCAVATING		G M CONTRACTING, INC.	
				JORDAN, MN		SHAKOPEE, MN		ST. CLOUD, MN		LAKE CRYSTAL, MN	
				UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
1	MOBILIZATION	1	LS	\$120,000.00	\$120,000.00	\$160,000.00	\$160,000.00	\$1,000,000.00	\$1,000,000.00	\$122,523.31	\$122,523.31
2	TRAFFIC CONTROL	1	LS	\$1,785.00	\$1,785.00	\$5,000.00	\$5,000.00	\$2,000.00	\$2,000.00	\$1,750.00	\$1,750.00
3	EROSION CONTROL SUPERVISOR	1	LS	\$2,250.00	\$2,250.00	\$2,500.00	\$2,500.00	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00
4	TEMPORARY CONSTRUCTION ENTRANCE (ROCK)	60	CY	\$49.00	\$2,940.00	\$58.00	\$3,480.00	\$45.00	\$2,700.00	\$21.46	\$1,287.60
5	SALVAGE AND REINSTALL CHAIN LINK FENCE AND GATE WITH BARBED WIRE SECURITY TOP	365	LF	\$20.00	\$7,300.00	\$15.00	\$5,475.00	\$65.00	\$23,725.00	\$16.11	\$5,880.15
6	SALVAGE AND REINSTALL SIGNS (MH MARKERS)	52	EA	\$90.00	\$4,680.00	\$55.00	\$2,860.00	\$50.00	\$2,600.00	\$28.70	\$1,492.40
7	COMMON EMBANKMENT (CV) (P)	550	CY	\$4.00	\$2,200.00	\$0.01	\$5.50	\$25.00	\$13,750.00	\$62.12	\$34,166.00
8	CONNECT TO EXISTING PIPE (SANITARY)	2	EA	\$800.00	\$1,600.00	\$10,000.00	\$20,000.00	\$6,350.00	\$12,700.00	\$6,691.02	\$13,382.04
9	8" PVC SDR 26 PIPE SEWER	20	LF	\$80.00	\$1,600.00	\$200.00	\$4,000.00	\$115.00	\$2,300.00	\$637.77	\$12,755.40
10	12" PVC SDR 26 PIPE SEWER	20	LF	\$117.00	\$2,340.00	\$145.00	\$2,900.00	\$170.00	\$3,400.00	\$662.63	\$13,252.60
11	TELEWISE SANITARY SEWER	40	LF	\$43.00	\$1,720.00	\$8.00	\$320.00	\$5.00	\$200.00	\$45.25	\$1,810.00
12	48" RC FLARED END WITH TRASH GUARD	1	EA	\$15,000.00	\$15,000.00	\$43,571.00	\$43,571.00	\$8,825.00	\$8,825.00	\$8,246.49	\$8,246.49
13	SS-2 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$13,700.00	\$13,700.00	\$14,200.00	\$14,200.00	\$14,425.00	\$14,425.00	\$15,248.90	\$15,248.90
14	SS-3 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$13,900.00	\$13,900.00	\$14,400.00	\$14,400.00	\$14,425.00	\$14,425.00	\$15,743.75	\$15,743.75
15	SS-4 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$10,600.00	\$10,600.00	\$11,000.00	\$11,000.00	\$19,175.00	\$19,175.00	\$12,755.72	\$12,755.72
16	SS-5 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$12,600.00	\$12,600.00	\$12,200.00	\$12,200.00	\$19,175.00	\$19,175.00	\$11,298.67	\$11,298.67
17	SS-6 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$19,300.00	\$19,300.00	\$18,500.00	\$18,500.00	\$20,575.00	\$20,575.00	\$23,466.06	\$23,466.06
18	SS-7 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$18,300.00	\$18,300.00	\$17,400.00	\$17,400.00	\$20,550.00	\$20,550.00	\$14,537.59	\$14,537.59
19	SS-8 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$21,400.00	\$21,400.00	\$21,000.00	\$21,000.00	\$20,600.00	\$20,600.00	\$17,297.23	\$17,297.23
20	SS-9 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$20,100.00	\$20,100.00	\$19,300.00	\$19,300.00	\$20,600.00	\$20,600.00	\$23,722.49	\$23,722.49
21	SS-10 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$21,900.00	\$21,900.00	\$21,500.00	\$21,500.00	\$21,000.00	\$21,000.00	\$24,491.80	\$24,491.80
22	SS-11 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$20,900.00	\$20,900.00	\$20,300.00	\$20,300.00	\$21,000.00	\$21,000.00	\$24,107.14	\$24,107.14
23	SS-12 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$24,800.00	\$24,800.00	\$24,100.00	\$24,100.00	\$21,400.00	\$21,400.00	\$19,995.70	\$19,995.70
24	SS-13 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$23,800.00	\$23,800.00	\$23,100.00	\$23,100.00	\$21,400.00	\$21,400.00	\$13,884.64	\$13,884.64
25	SS-14 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$22,300.00	\$22,300.00	\$21,400.00	\$21,400.00	\$21,400.00	\$21,400.00	\$25,328.18	\$25,328.18
26	SS-15 STORM MH INCL R-1642-B CSTG AND HDPE ADJ RINGS	1	EA	\$17,900.00	\$17,900.00	\$17,400.00	\$17,400.00	\$18,300.00	\$18,300.00	\$19,218.00	\$19,218.00
27	15" RC PIPE SEWER, CLASS 5	116	LF	\$104.00	\$12,064.00	\$118.00	\$13,688.00	\$85.00	\$9,860.00	\$417.42	\$48,420.72
28	18" RC PIPE SEWER, CLASS 5	84	LF	\$110.00	\$9,240.00	\$122.00	\$10,248.00	\$100.00	\$8,400.00	\$422.91	\$35,524.44
29	21" RC PIPE SEWER, CLASS 4	32	LF	\$119.00	\$3,808.00	\$131.00	\$4,192.00	\$103.00	\$3,296.00	\$323.11	\$10,339.52
30	24" RC PIPE SEWER, CLASS 4	20	LF	\$139.00	\$2,780.00	\$150.00	\$3,000.00	\$138.00	\$2,760.00	\$326.99	\$6,539.80
31	36" RC PIPE SEWER, CLASS 5	606	LF	\$418.00	\$253,308.00	\$380.00	\$230,280.00	\$260.00	\$157,560.00	\$529.28	\$320,743.68
32	42" RC PIPE SEWER, CLASS 5	1,280	LF	\$505.00	\$646,400.00	\$500.00	\$640,000.00	\$335.00	\$428,800.00	\$624.31	\$799,116.80
33	48" RC PIPE SEWER, CLASS 2	802	LF	\$380.00	\$304,760.00	\$320.00	\$256,640.00	\$285.00	\$228,570.00	\$379.27	\$304,174.54
34	48" RC PIPE SEWER, CLASS 4	1,378	LF	\$480.00	\$661,440.00	\$460.00	\$633,880.00	\$345.00	\$475,410.00	\$604.10	\$832,449.80
35	48" RC PIPE SEWER, CLASS 5	497	LF	\$590.00	\$293,230.00	\$600.00	\$298,200.00	\$425.00	\$211,225.00	\$694.82	\$345,325.54
36	TELEWISE STORM SEWER	4,935	LF	\$4.00	\$19,740.00	\$2.30	\$11,350.50	\$3.25	\$16,038.75	\$3.05	\$15,051.75
37	15" RC PLUG	4	EA	\$770.00	\$3,080.00	\$390.00	\$1,560.00	\$100.00	\$400.00	\$1,093.47	\$4,373.88
38	18" RC PLUG	3	EA	\$790.00	\$2,370.00	\$412.00	\$1,236.00	\$120.00	\$360.00	\$996.80	\$2,990.40
39	21" RC PLUG	1	EA	\$800.00	\$800.00	\$418.00	\$418.00	\$145.00	\$145.00	\$1,477.85	\$1,477.85
40	24" RC PLUG	1	EA	\$850.00	\$850.00	\$446.00	\$446.00	\$165.00	\$165.00	\$1,502.06	\$1,502.06
41	36" RC PLUG	1	EA	\$1,250.00	\$1,250.00	\$600.00	\$600.00	\$300.00	\$300.00	\$1,634.24	\$1,634.24
42	SIGN PANELS TYPE C (MANHOLE MARKER SIGNS)	21	SF	\$75.00	\$1,575.00	\$85.00	\$1,785.00	\$65.00	\$1,365.00	\$195.28	\$4,100.88
43	RANDOM RIPRAP CLASS I	22	CY	\$119.00	\$2,618.00	\$90.00	\$1,980.00	\$95.00	\$2,090.00	\$181.23	\$3,987.06
44	RANDOM RIPRAP CLASS IV	110	CY	\$113.00	\$12,430.00	\$90.00	\$9,900.00	\$90.00	\$9,900.00	\$108.03	\$11,883.30

ABSTRACT OF BIDS

SOUTH DISTRICT TRUNK STORM SEWER
CITY OF COTTAGE GROVE, MINNESOTA
PROJECT NO. 0N1.125940

Bid: June 9, 2002 at 10:00 a.m.

ITEM NO.	ITEM	APPROX. QUANT.	UNIT	5 S.M. HENTGES & SONS JORDAN, MN		6 NORTHWEST ASPHALT SHAKOPEE, MN		7 RL LARSON EXCAVATING ST. CLOUD, MN		8 G M CONTRACTING, INC. LAKE CRYSTAL, MN	
				UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT	UNIT PRICE	AMOUNT
45	EXCAVATION SPECIAL (POTHOLE EXISTING PRIVATE UTILITY)	2	EA	\$900.00	\$1,800.00	\$750.00	\$1,500.00	\$2,500.00	\$5,000.00	\$1,963.31	\$3,926.62
46	NORTHERN NATURAL GAS MAIN BRIDGING - TIMBER MATTING	1	LS	\$35,000.00	\$35,000.00	\$25,000.00	\$25,000.00	\$10,000.00	\$10,000.00	\$12,885.60	\$12,885.60
47	IMPROVED PIPE FOUNDATION, PER 6-INCH LAYER	740	LF	\$7.75	\$5,735.00	\$0.01	\$7.40	\$10.00	\$7,400.00	\$2.67	\$1,975.80
48	ROCK EXCAVATION (EV)	510	CY	\$1.00	\$510.00	\$125.00	\$63,750.00	\$70.00	\$35,700.00	\$91.84	\$46,838.40
49	SAND CUSHION - ROCK EX AREAS ONLY	770	LF	\$4.00	\$3,080.00	\$0.01	\$7.70	\$12.00	\$9,240.00	\$12.32	\$9,486.40
50	GRANULAR BORROW - ROCK EX AREAS ONLY (CV)	420	CY	\$4.50	\$1,890.00	\$0.01	\$4.20	\$28.00	\$11,760.00	\$11.86	\$4,981.20
51	42" RC PIPE BY PIPE JACKING	120	LF	\$3,500.00	\$420,000.00	\$2,582.00	\$309,840.00	\$1,700.00	\$204,000.00	\$2,555.48	\$306,657.60
52	TUNNELING PITS - GAS MAINS CROSSING	1	LS	\$4,500.00	\$4,500.00	\$225,000.00	\$225,000.00	\$90,000.00	\$90,000.00	\$63,524.40	\$63,524.40
53	UTILITY AND SURFACE SETTLEMENT MONITORING	1	LS	\$15,000.00	\$15,000.00	\$5,000.00	\$5,000.00	\$15,000.00	\$15,000.00	\$10,738.00	\$10,738.00
54	SILT FENCE TYPE MACHINE SLICED	11,000	LF	\$1.80	\$19,800.00	\$2.85	\$31,350.00	\$2.00	\$22,000.00	\$2.50	\$27,500.00
55	FLOATATION SILT CURTAIN TYPE MOVING WATER	100	LF	\$20.00	\$2,000.00	\$23.00	\$2,300.00	\$23.00	\$2,300.00	\$8.89	\$889.00
56	*SEDIMENT CONTROL LOG TYPE WOOD FIBER	400	LF	\$3.50	\$1,400.00	\$3.80	\$1,520.00	\$2.70	\$1,080.00	\$6.68	\$2,672.00
57	STREET SWEEPING (WITH PICKUP BROOM)	50	HR	\$200.00	\$10,000.00	\$160.00	\$8,000.00	\$145.00	\$7,250.00	\$74.00	\$3,700.00
58	SEEDING WITH SEED MIXTURE 35-641	130	LB	\$135.00	\$17,550.00	\$36.00	\$4,680.00	\$80.00	\$10,400.00	\$450.00	\$58,500.00
59	SEEDING WITH SEED MIXTURE SPECIAL	20	LB	\$72.00	\$1,440.00	\$60.00	\$1,200.00	\$58.00	\$1,160.00	\$550.00	\$11,000.00
60	TEMPORARY SEEDING, MNDOT SEED MIX 21-111, OATS OR 21-112, WINTER WHEAT	8	ACRE	\$1,175.00	\$9,400.00	\$750.00	\$6,000.00	\$1,000.00	\$8,000.00	\$1,000.00	\$8,000.00
61	TEMPORARY HYDRAULIC EROSION CONTROL, TYPE BFM	6	ACRE	\$2,350.00	\$14,100.00	\$2,650.00	\$15,900.00	\$3,100.00	\$18,600.00	\$1,100.00	\$6,600.00
62	TEMPORARY HYDRAULIC EROSION CONTROL, TYPE MULCH	2	ACRE	\$2,100.00	\$4,200.00	\$2,450.00	\$4,900.00	\$1,525.00	\$3,050.00	\$350.00	\$700.00
63	ROLLED EROSION PREVENTION CATEGORY 20	1,930	SY	\$1.30	\$2,509.00	\$1.80	\$3,474.00	\$1.50	\$2,895.00	\$4.34	\$8,376.20
64	*MULCH MATERIAL TYPE 1 (INCL DISK ANCHORING)	6	ACRE	\$750.00	\$4,575.00	\$0.01	\$0.06	\$580.00	\$3,538.00	\$425.00	\$2,592.50
65	SOIL TILLING (AGRICULTURAL AREAS)	23	ACRE	\$300.00	\$6,900.00	\$350.00	\$8,050.00	\$250.00	\$5,750.00	\$25.00	\$575.00
66	STRIP, STOCKPILE AND RESPREAD TOPSOIL	20	ACRE	\$7,620.00	\$152,400.00	\$4,000.00	\$80,000.00	\$8,000.00	\$160,000.00	\$8,906.25	\$178,125.00
67	TUNNEL OBSTRUCTION	1	ALLOW	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
TOTAL BID:					\$3,415,447.00		\$3,447,798.36		\$3,563,492.75		\$4,024,521.84



City Council Action Request

13A

Meeting Date	6/15/2022	
Department	Parks and Recreation	
Agenda Category	Workshops - Open to Public	
Title	Glacial Valley Park Building Design Workshop	
Staff Recommendation	Receive information and give feedback on Glacial Valley Park building design, project schedule and budget.	
Budget Implication	\$3.3 - \$3.5M project budget. Funding mechanism outlined within report.	
Attachments	Council Memo-GV Workshop.tif	18.32MB
	Council Memo-GV Workshop1.tif	87.57MB



To: Honorable Mayor and City Council
From: Zac Dockter, Parks and Recreation Director
Cc: Jennifer Levitt, City Administrator
Date: June 6, 2022
Subject: Glacial Valley Park Building Design Workshop

Introduction

Staff presented Glacial Valley Park building options for City Council consideration at its' February 9th workshop. Council directed staff to explore an enhanced building design that would appeal to a broader audience of users. As such, Wold Architects and Engineers (Wold) was hired to design such a facility. Prior to preparing construction documents, Wold and the staff team will present its facility design and project schedule and cost estimates to Council for feedback and direction.

Background

Glacial Valley Park is located near the intersection of Ravine Parkway and County Road 19. This will be Cottage Grove's newest community park. The Comprehensive Plan defines a community park as:

Community parks and open space are typically larger than 50 acres in size and serve a broad audience of users and purposes within the City park and open space system. Multi-functional design and facilities are found within the boundaries of these parks and focus on meeting the recreation needs of large sections of the community. Preservation of unique landscapes and open space is possible on a grand scale in community parks, and management of community parks require special attention and fiscal resources because of the size and amount of facilities and the intensive community use.

A community park should serve two or more neighborhoods with a service area of one to three miles in radius. Ideally, the site should be serviced by arterial and collector streets and be easily accessible from throughout its service area by way of interconnecting trails. Selection of community park sites should take into consideration existing private conservancy areas, natural resource areas, and regional parks and schools, each of which may provide recreational opportunities normally provided in community parks.

The site should exhibit physical characteristics appropriate for both active and passive recreation uses. It should have suitable soils, positive drainage, varying topography, and a variety of vegetation and include natural resource areas, greenways, lakes, ponds, and woodlands.

Potential active recreation facilities include large play structures, creative play attractions, game courts, ballfields, tennis courts, volleyball courts, horseshoe courts, bocce ball courts, ice skating areas, archery ranges, disc golf areas, aquatic features, and amphitheaters.

Passive activity facilities include extensive recreation and nature trails, individual and group picnic/sitting areas, general open space and unique landscapes/features, nature study areas, and ornamental gardens. The ability to hold cultural activities, plays, and concerts, is also appropriate for a community park. Distribution of land area between active and passive recreation is determined on a

site-by-site basis, and active field areas should be sized large enough to accommodate a field rotation maintenance program. Landscaped parking lots should be provided as necessary to accommodate user access. Park lighting should be utilized as appropriate for security, safety, lighting facilities, and extending the hours of use/ scheduling of active athletic areas.

The City of Cottage Grove currently has seven recreational buildings that are used for programming and rentable to the general public. These facilities are all very similar in size and scope. They include restrooms and an open room that typically holds up to 40 people. In an effort to expand our services to the community, a larger multi-use facility has been studied for Glacial Valley Park.

The multi-use design intent for the Glacial Valley Park building will include the following key characteristics:

1. Multi-purpose room
2. Classroom/program room
3. Commons/warming room
4. Storage room
5. Outdoor gathering spaces

Multi-Purpose Room

The multi-purpose room is a large space of nearly 1,500 SF that can be used for both programs and rentals. The room will include a carpeted floor, multiple table setup options and is adjacent/connected to a serving kitchen. The most unique feature of this room is the proposed glass wall on the north side. This will be a functioning wall that can be open or closed to create physical connection to the outside while maintaining a comfortable interior atmosphere as needed. Doors and windows will connect to the outdoor gathering spaces surrounding the facility. This room can house about 100 people and will have a fully integrated audio and visual system. It could be rented for such uses as business meetings, training events, medium-sized parties, volunteer programs, dinners and more.

Classroom/Program Room

The classroom/program room is 955 SF. Similar to our current recreation buildings, staff would use this space for more active recreational programming and events while also renting it to the general public. It would have a sealed concrete floor with cubbies along walls for storage. Windows and doors to access the outside park spaces are proposed (including direct access to the large playground area). The room will include a small kitchenette to support varying needs of users. The room is about 150-200 SF larger than our current comparable recreational facilities. It would hold up to about 50 patrons comfortably depending on the seating arrangements. The room will have full audio/visual capabilities. This room could be used for events such as Supervised Playgrounds, educational programs, crafting programs, birthday parties, senior programming, graduations and more.

Commons/Warming Room

The commons/warming room is sized at about 600 SF. It will feature a sealed concrete floor for the majority of the year with an inter-locking rubber tile system laid down during the winter skating season. There will be benches with storage cubbies along each of the walls that can be used by skaters, trail users or as a resting/waiting area for patrons of the multi-purpose room or classroom. There will be three fully accessible restrooms accessible within this area. With an automatic door locking system, it is anticipated this space will remain open to the public during normal park operating hours.

Storage Room

The storage room will be 440 square feet. It will include access to the classroom as well as a direct connection to the outside via an overhead garage door; thus making hauling of equipment and storage items easier and safer with the ability to drive directly to the space. A floor drain will be added so that smaller maintenance equipment may be stored at this site if so desired (i.e. mowers, ballfield

equipment and/or ice making equipment). Wall and floor spaces will be kept open to maximize storage efficiency with shelving and racking.

Outdoor Gathering Spaces

The primary design intent of this facility was to connect the indoor and outdoor spaces. As such, the outdoor space is uniquely designed to include many seating areas in which to enjoy the park. This would include benches, picnic tables and an outdoor fire ring. Concrete will be used for plaza and walk areas with gardens integrated throughout to add color and natural elements to the patron experience.

Facility Design

This facility was designed with laser focus on user experience, aesthetics, and functionality. Wold will walk Council through the design intents and explain how and why materials were chosen to assure meaning and value behind each element.

This is a good opportunity for the Council to consider value-engineering directives in order to achieve the desired budget. Wold will highlight some of those value-engineering options but the Council may explore further as well by asking for more information or options on any of the design elements. Below are some highlighted options that Wold has offered as value-engineering options to be considered as bid alternates to assure the project has the best chance at meeting budget. Wold will discuss in detail at the workshop what each of these options includes and how it may affect the overall project.

Option 1: Interior Finishes \$100,000

- Reduction in glulam structure
- Wall/ceiling finishes
- Casework
- Mechanical/electrical

Option 2: Structure/Enclosure \$75,000

- NanaWall to curtainwall
- Wood reductions/stone reductions

Additionally, Wold believes there will be cost-reduction opportunities in soft costs by \$25,000 - \$50,000. This will be further discussed at the workshop by the design team.

Project Budget

Kraus Anderson, with support from Wold, has estimated the total project cost at \$3,500,000 (\$3.2M construction costs and \$300K soft costs). Should the Council choose to remove any of the aforementioned value engineering options, it will reduce the total project cost estimate. The design team is comfortable that it can deliver a great building meeting all the intents for the facility within the budget given in previous Council discussions.

Glacial Valley Park Budget

In March, City Council reviewed projected budgets for the entire buildout of Glacial Valley Park. At that time, the project budget for the entire park was as follows:

Park Development	\$3,275,500
Park Building	\$3,300,000
Street Lights	\$60,125
Water	\$58,125
Sanitary Sewer	\$20,125
Storm Water	\$77,375
TOTAL	\$6,791,250

The funding mechanism described was outlined as:

Park Dedication (Park Trust)	\$2,139,624
Future Park Dedication	\$1,100,000
Utility Funds	\$215,750
<u>Bonding</u>	<u>\$3,335,876</u>
TOTAL	\$6,791,250

Project Schedule

The project schedule is anticipated as follows:

June, 2022	Council workshop to finalize concept design and budget
September, 2022	Council approval of plans and specifications and set bid date
November, 2022	Council award of bids
April, 2023	Construction start
September, 2023	Construction completion

Staff Recommendation

Receive information and give feedback on Glacial Valley Park building design, project schedule and budget.



CITY OF COTTAGE GROVE

GLACIAL VALLEY PARK BUILDING
CITY COUNCIL WORKSHOP

JUNE 15, 2022



CITY OF COTTAGE GROVE

Agenda

Review Design Concept and Plan

- Floor Plan
- The Big Idea
- Massing Concept
- Inspiration
- Exterior / Interior Renderings
- Project Budget
- Project Schedule

Next Steps



CITY OF COTTAGE GROVE

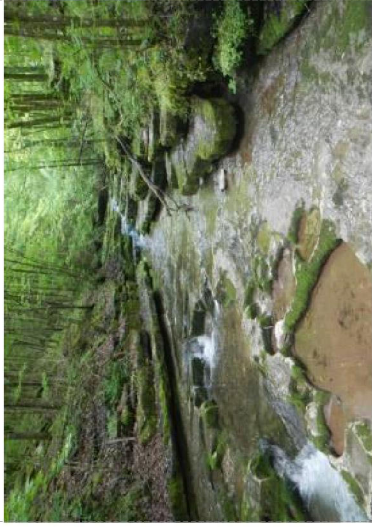




CITY OF COTTAGE GROVE

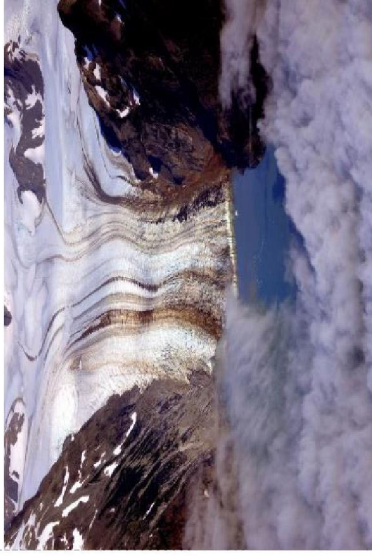
Glacial Valley Park – The Big Idea

+100,000 Years Ago



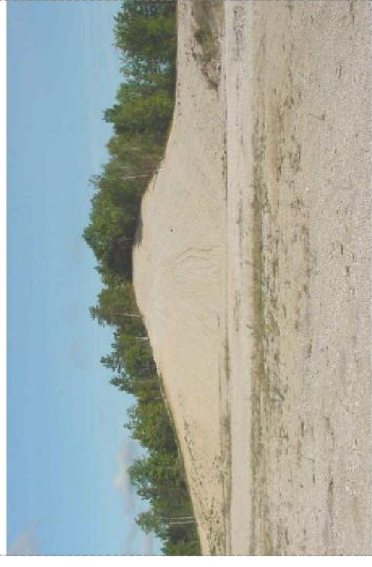
PRE-GLACIAL EROSION
OF BEDROCK FORMS
VALLEYS

**20,000 Years Ago to
10,000 Years Ago**



GLACIERS ADVANCE
RESHAPING THE EARTH
WITH THEIR ENORMOUS
STRENGTH

<10,000 Years Ago

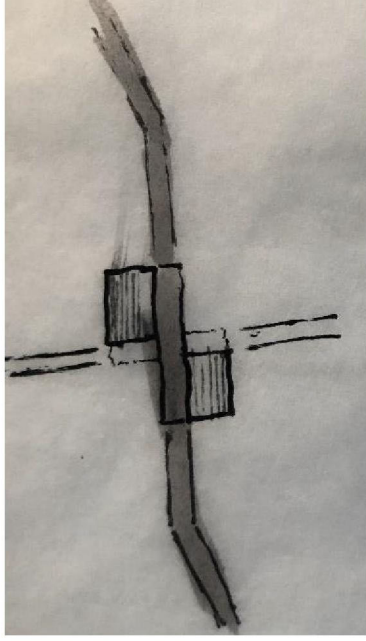


GLACIERS RETREAT FILLING
THE VALLEYS WITH SAND
AND GRAVEL DEPOSITS
CREATING AN IDEAL
ENVIRONMENT FOR A
PRAIRIE ECOSYSTEM

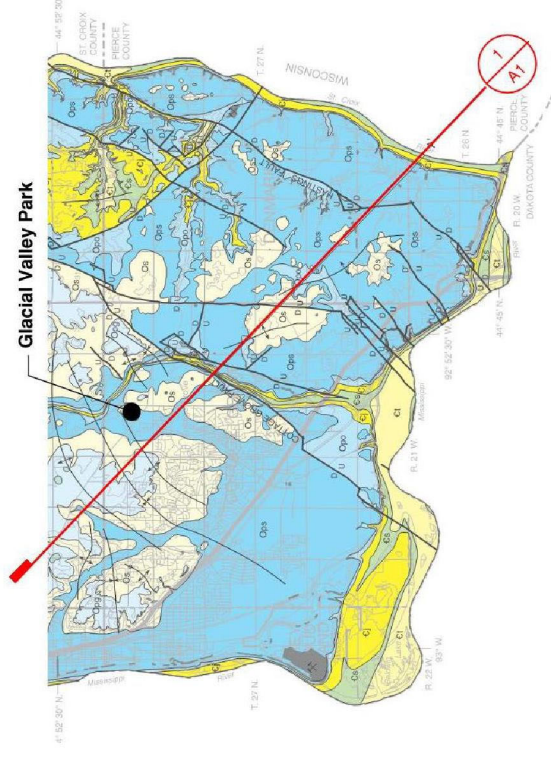
CITY OF COTTAGE GROVE

Glacial Valley Park – The Big Idea

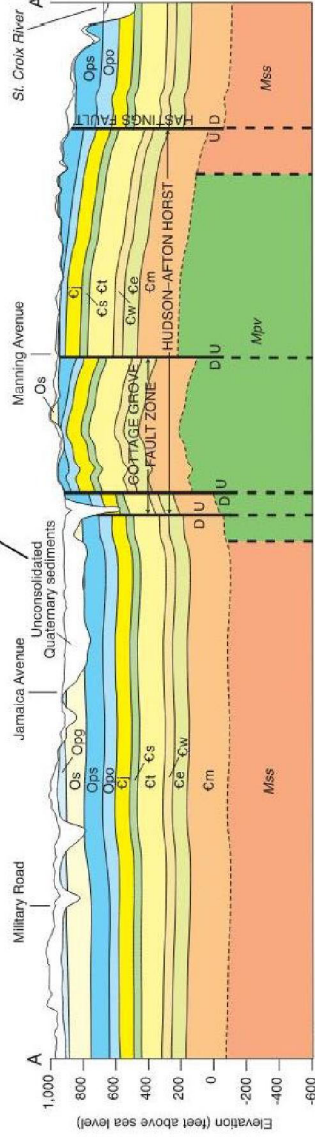
PLAN CONCEPT DIAGRAM –
“FAULT LINE”



SECTION CONCEPT DIAGRAM –
“STRATIFICATION”

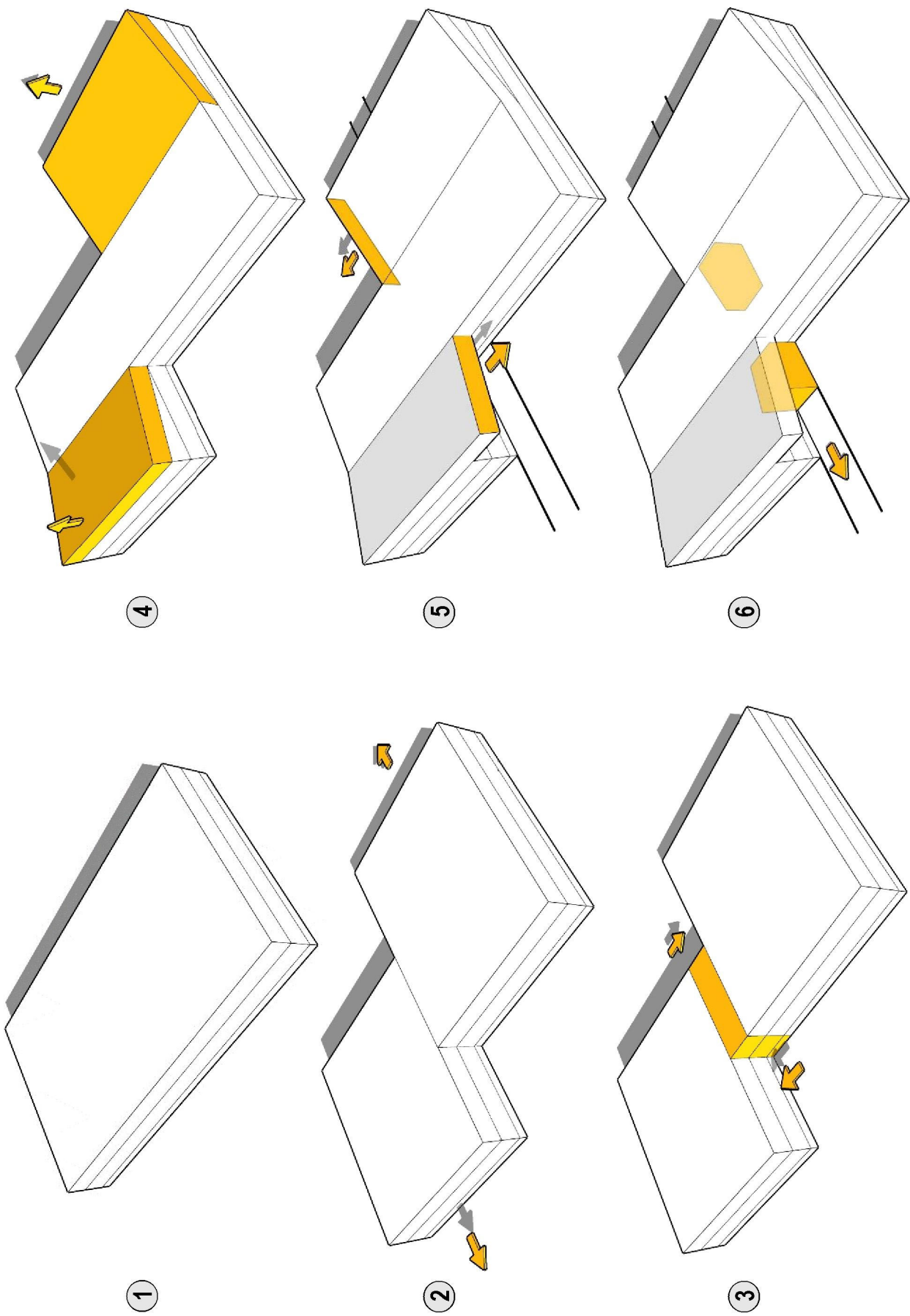


Glacial Valley Park



CITY OF COTTAGE GROVE

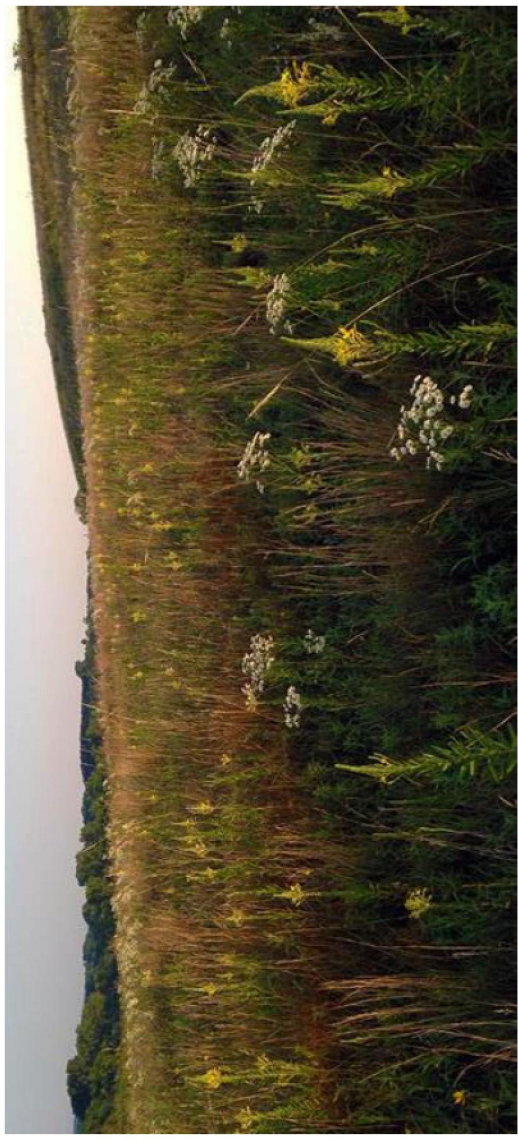
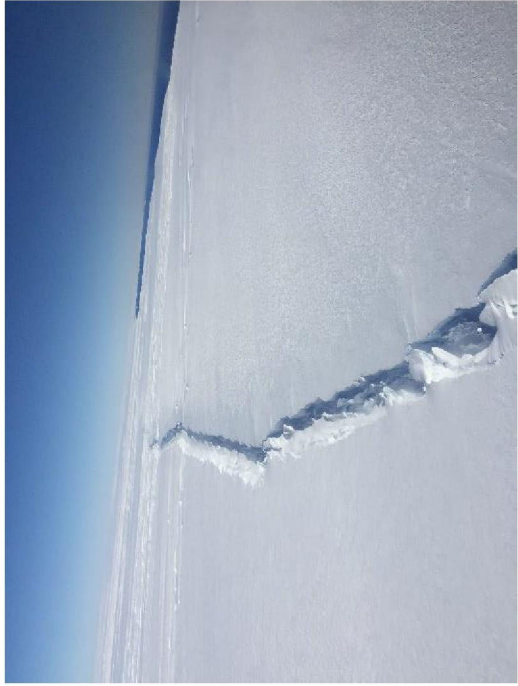
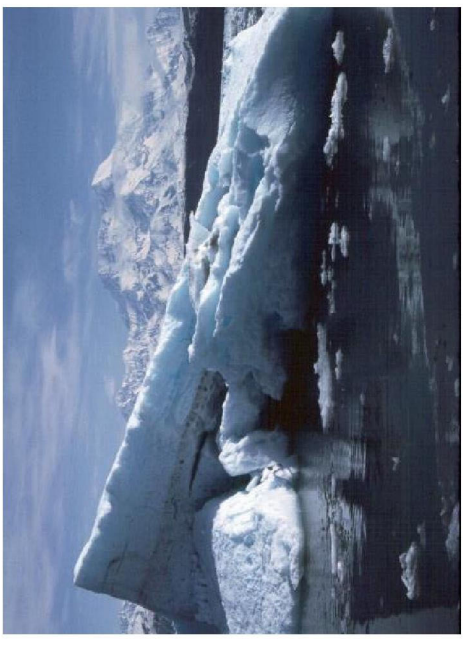
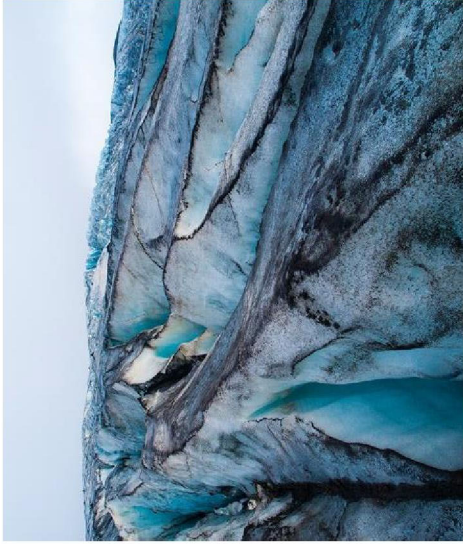
Glacial Valley Park – Massing Concept

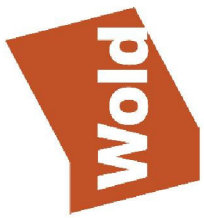




CITY OF COTTAGE GROVE

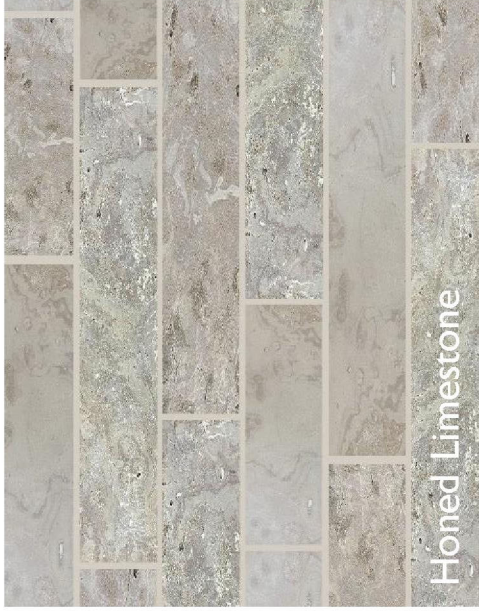
Glacial Valley Park –Inspiration





CITY OF COTTAGE GROVE

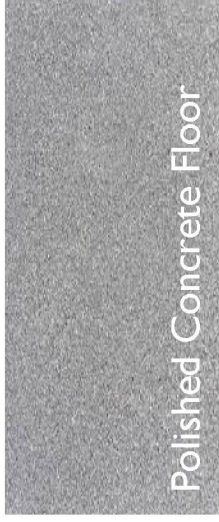
Glacial Valley Park –Building Materials



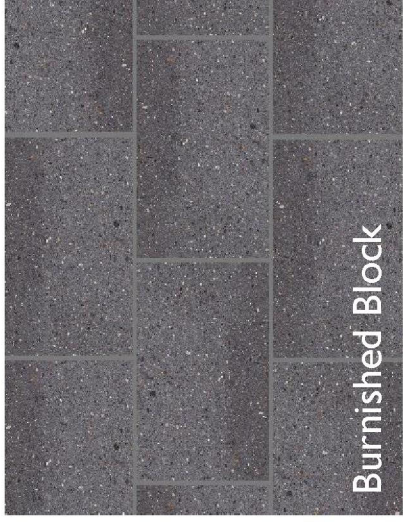
Honed Limestone



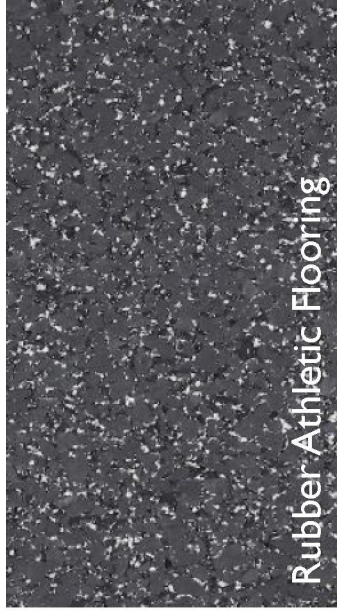
Coping/Flashing



Polished Concrete Floor



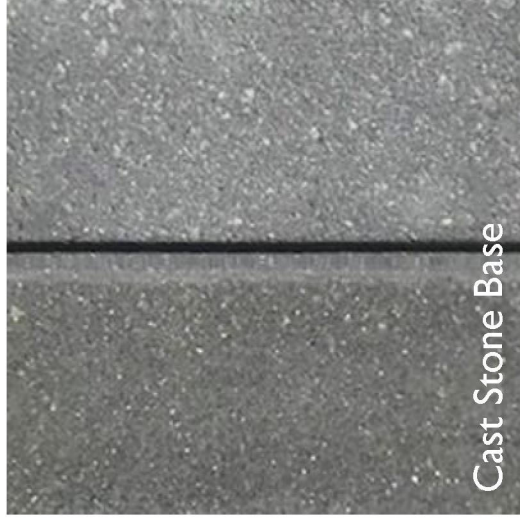
Burnished Block



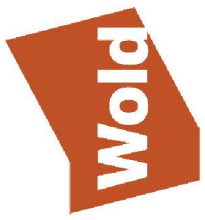
Rubber Athletic Flooring



Curtain Wall/Nanawall Mullions



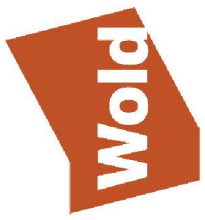
Cast Stone Base



CITY OF COTTAGE GROVE

Glacial Valley Park – View from Southwest

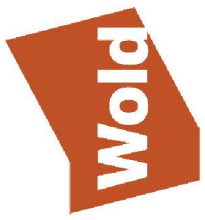




CITY OF COTTAGE GROVE

Glacial Valley Park – View from South

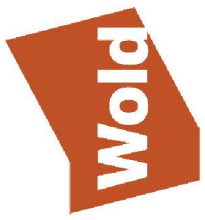




CITY OF COTTAGE GROVE

Glacial Valley Park – View from Southeast





CITY OF COTTAGE GROVE

Glacial Valley Park – View from Northeast



CITY OF COTTAGE GROVE

Glacial Valley Park – View of Lobby





CITY OF COTTAGE GROVE

Glacial Valley Park – View of Multipurpose Room





CITY OF COTTAGE GROVE

Glacial Valley Park – Preliminary Budget

DD Budget	
Building Construction Costs:	\$3,200,000
Building Project Costs:	\$300,000
Total Project Cost:	\$3,500,000

Cost Reduction Strategies	
• Interior Finishes	(\$100,000)
• Structure/Enclosure*	(\$75,000)
• Soft Costs	(\$25,000)
Total Potential Savings:	(\$200,000)
Total Project Cost (w/ Cost Reductions):	\$3,300,000

*NOTES:

- Replace Nanawall openings with CW
- Traditional steel frame construction in lieu of mass timber



Glacial Valley Park – Project Schedule

[illegible]

NEXT STEPS & QUESTIONS



MINUTES

COTTAGE GROVE CITY COUNCIL

COUNCIL CHAMBER
12800 RAVINE PARKWAY SOUTH

June 15, 2022

REGULAR MEETING - 7:00 P.M COUNCIL CHAMBER

1. CALL TO ORDER

The City Council of the City of Cottage Grove, Washington County, Minnesota, held a regular meeting on June 15, 2022, at Cottage Grove City Hall, 12800 Ravine Parkway. Mayor Bailey called the meeting to order at 7:00 p.m.

2. PLEDGE OF ALLEGIANCE

The audience, staff, and City Council Members stood and recited the Pledge of Allegiance.

3. ROLL CALL

City Clerk Tammy Anderson called the roll: Mayor Bailey - Here; Council Member Dennis - Here; Council Member Khambata - Here; Council Member Olsen - Here; Council Member Thiede - Here.

Also present: Jennifer Levitt, City Administrator; Korine Land, City Attorney-LeVander, Gillen & Miller, PA; Tammy Anderson, City Clerk; Christine Costello, Director of Community Development; Pete Koerner, Public Safety Director; Brenda Malinowski, Finance Director; Amanda Meyer, Assistant City Engineer; Mike Mroska, Senior Planner.

4. OPEN FORUM

Mayor Bailey opened the Open Forum. As no one wished to address the Council, Mayor Bailey closed the Open Forum.

5. ADOPTION OF AGENDA

Council Member Dennis made a motion to adopt the agenda; second by Council Member Thiede. Motion carried: 5-0.

6. PRESENTATIONS

A. Award Craig Woolery Scholarships

Staff Recommendation: Accept presentation awarding the Craig Woolery Scholarships.

Mayor Bailey asked the Council Members, former Chief Craig Woolery, and members of the Public Safety Board to step in front of the dais for the presentations.

Julie Rice, President of the Public Safety Board, stated when Chief Woolery retired from the Police Department, Council Member Olsen and his wife, Kim, began a scholarship program in honor of Chief Woolery. The Public Safety Board received donations for the scholarship fund from individuals and the Lions Club. Because of COVID, this is the first year we've been able to award the scholarship, so we decided to give two scholarships this year. The recipients need to have interest in a career in law enforcement, EMS, or fire, and they also need to live in Cottage Grove.

Shay Cleary stated the scholarship award recipients were Tia Rossow and Joe Roeser. Tia is a senior at Park High School. She became interested in law enforcement because her dad is a reserve officer, and she also unfortunately lost a friend to drunk driving. She's interested in becoming a police officer and is also a sergeant within our award-winning Youth Explorers Program, which fosters interest in law enforcement. He stated this award to Tia is very well deserved, and the Public Safety Board is proud to award this scholarship to her to help further her education. Julie presented Tia with her scholarship award, and photos were taken.

Shay introduced Joe Roeser, who grew up in Cottage Grove; he's currently a student at Minnesota State University, in Mankato, exploring law enforcement. He first became interested in law enforcement when attending the Cottage Grove Strawberry Fest parade and seeing the fire trucks and the police cars. When he graduates, he's specifically interested in becoming a K9 officer, and wants to work for a public safety department just outside the metro area. He congratulated Joe, Julie presented Joe with his scholarship award, and photos were taken.

Mayor Bailey thanked Council Member Olsen and his wife, Kim, for getting this program up and running in the City of Cottage Grove. The scholarship award will obviously offer great opportunities for two of our youth who will be pursuing public safety careers. Who knows, we might see them coming back here to work as police officers.

B. 2021 Annual Comprehensive Financial Report

Staff Recommendation: Accept Annual Comprehensive Financial Report for the year ended December 31, 2021.

Brenda Malinowski, Finance Director, stated the 2021 Financial Audit has been completed for the City; in addition, with the help of our auditors, we've prepared our Annual Comprehensive Financial Report, which is available on the City website. Matt Mayer with our auditing firm, BerganKDV, will do a short presentation tonight of our 2021 financial highlights, and he will be happy to answer any questions that Council might have.

Mr. Mayer stated their role as the City's auditors is to come in at the end of the year to test, examine, and give an opinion on the financial statements that were prepared by

the City's Finance Department. We provide an opinion on those financial statements for an independent auditor's report; this year, as in years past, we're giving you an Unmodified Opinion, which is the best that we can give you. It means that the numbers that we're going to be looking at are a true and accurate picture of the City's financial position at the end of the 2021 fiscal year and a true record of the transactions for that year end. He stated there were numerous other reports completed, including:

- A Minnesota Legal Compliance Audit, with no findings.
- A Federal Audit of Compliance (ARPA Funding), with no findings.
- Internal Control, one finding, which is described in the materials provided.

Mr. Mayer stated he'd review the numbers; he knows the Finance Department does a great job of keeping Council up to speed, but sometimes there's value in a third party coming in and giving Council some perspective. He spoke about the General Fund and each of the City's Enterprise Funds to give insight on the City's financial health for the 2021 fiscal year.

General Fund

Basically, everything that runs the City is in the General Fund. Council probably interacts with this fund the most; the best way to look at the General Fund is in the context of the budget. Through the Council, the citizens direct the administration on how the City should be run for the year. Staff and Council put a budget together that sets spending parameters and the revenue stream through the levy, which is the main revenue generator for the City. The final amended budget for the 2021 fiscal year called for a surplus of about \$611,000 at year end; that meant if the budget was executed, your financial position would increase by that amount.

Revenue: Budget: \$20.3 million. Actual: \$20.9 million, about \$600,000 better than anticipated. It was a very good year development wise in the City, so licenses and permits and charges for service that are associated with development were better than anticipated.

Expenses: Over budget by about \$147,000, but on a \$20 million budget, that's less than 1%; each of the department heads did a fine job of staying within the established parameters. Two departments, Community Development and Parks and Recreation, were over budget, and both made sense: There are costs with development, you hired in that department to make sure you could service all development needs. Park and Recreation was over budget because of some storm cleanup costs.

Mr. Mayer displayed a chart of revenues, expenditures, and the fund balance from 2017 through 2021; he noted in that time the fund balance had increased from \$10.8 million to \$13.1 million. Within that \$13.1 million, there's \$1 million set aside to cover severance pay, another \$600,000 available to assist with next year's budget, and there's about another \$11.5 million that we call unassigned; that's the score card to determine the City's financial health. As a Council, you have a policy that says you want that number to be no less than 55% of next year's budget; currently you're at 55.2%. Again, the fund is very well managed; your Finance Department is doing a great job with the leadership of Director Malinowski and her predecessor, Director Roland. Financially, in fiscal year 2021, you landed where you wanted to land in the General Fund. Mr. Mayer reviewed how the City got there:

Revenue in the General Fund was up about 7% year over year, with most increases in licenses and permits, about \$700,000 higher than the year before; charges for services were about \$500,000 higher than the year before. Again, those were development related.

Expenses for 2021 were up, and it looks a little bit odd that the 2020 expenditures went down; however, the City used its Federal CARES Act funds for COVID relief in 2020 for Public Safety. So, many Public Safety expenditures that normally would have been in the General Fund in 2020 were actually paid out of other funds. Now that you're back to normal operations, there's a disproportionate spike with Public Safety costs because Public Safety salaries are no longer paid by CARES Act funds. Park and Recreation costs were down again in 2020 because that department was relatively dormant during COVID, but they were back in business in 2021.

Enterprise Funds

Mr. Mayer spoke in detail about each of the Enterprise Funds, which are fee-for-service funds, and whether the charges for services are adequate to cover the cost of doing business. Important notes are in *Italics*:

Streetlight Fund: Expenses have increased over each of the last five years, but revenue has only increased over the last couple of years; right now, revenue is not quite pacing the increased expenses. *With operating losses over the last couple of years, the fund balance has declined, although it's leveled off; so, maybe the fee structure must be reviewed. This is the one fund he'd look at as you have \$450,000 in reserves on a fund that's spending about \$1.2 million: That's about three months worth of expenses.*

EMS Fund: *Had a record year*, after a break-even year in 2020, during COVID, the calls and revenue were up significantly in 2021. The expenses were up modestly, but you were able to post fairly significant operating income in this fund for 2021. As a result, *the financial health of this fund increased*, with about a \$1.2 million fund balance to end the 2021 fiscal year.

Water Fund: There had previously been significant operating losses in this fund until the rate structure was changed. You sold a lot of water in 2021, which was a fairly dry year, and *actually posted operating income without depreciation for the first time in 2021*. The fund balance is again growing and ended the year with about \$8 million. This fund is a bit different; if you have capital needs, they'll come from this fund. *While \$8 million sounds like a lot, if there's a watermain break or a major project, \$8 million will probably not go very far. He encouraged Council to work with the Finance team on this.* You should look at the \$8 million as partially operations cash flow and partially part of your CIP/CEP Plan; make sure that those are integrated, so Council understands what is completely in that \$8 million going forward.

Sewer Fund: Revenue increased about 5%, expenses increased about 2.5%; this fund posted operating income with depreciation factored out, but with it factored in, a small operating loss for the year. Over the course of the last five years, we've had modest increases in the financial position of this fund, and it seems to be performing well, so you again added a little bit to the fund balance. *The year end fund balance was a little over \$6 million, but this was one of the banker funds that helped build City Hall; about \$3 million of that is actually an IOU to yourself from other resources. So, the actual*

liquid resources available for use in this fund are only about \$3 million. As that loan gets repaid, that will turn into full cash, but it's not there right now to use.

Mr. Mayer compared Cottage Grove to some state-wide averages on a per capita basis for revenue and expenses:

Revenue: Cottage Grove is collecting about \$100 less per person than a typical city your size when it comes to property taxes. There are some offsets to that, as Cottage Grove is in significant development mode: You're collecting more when it comes to licenses and permits, special assessments, and charges for services; that's something to be aware of. Intergovernmental revenue has also been higher the last few years, as you draw on the Municipal State Aid (MSA) for your roads.

Expenses: Cottage Grove is spending about \$50 less per capita for operations; that's the everyday cost of doing business. For capital, you're spending more than a typical city; again, that's development related. With debt service cost, Cottage Grove is significantly less, about \$30 less per capita; that means that you're still in development mode, but a lot of that is on a pay-as-you-go basis, and you're not incurring significant debt. The debt load that you have is about 75% of a typical city your size.

Mr. Mayer stated he'd be happy to take any questions from the Council before they accept the audit.

Council Member Olsen stated the good news is that living in Cottage Grove is a tremendous value to the residents compared to other cities of similar size, with property taxes, debt service, and general government expense; so, that's about \$180 savings per capita versus the averages of other cities. As a city in development mode, Mr. Mayer could see that we're spending when it comes to growth, but we're doing pay-as-you-go. He asked if that was typical, compared to other communities, or is that maybe unique in some way, either good or bad, that we're in such high-growth mode, but yet we continue to be able to charge our residents less?

Mr. Mayer stated it makes sense when it comes to capital. Obviously, with building new roads and the development activity associated with that, an inner-ring city suburb with a similar population isn't going to have that level of development and that level of capital outlay. So, it's very clear that your \$729 in 2020 versus a typical city of \$300 makes sense because just look at what's been going on in Cottage Grove over that time. The revenue stream associated with that also makes sense; special assessments are usually exchange related, there's some value that's provided to the homeowner, and that's the reason that you go that route. Also, licenses, permit revenue, charges for services, cost of inspections, cost of all that engineering come into play, so all of that makes sense to him. When it comes to operating expenses, going forward, that's one that he would keep an eye on. With your high growth, you can grow quicker than the infrastructure that you can build underneath. We're dividing this on a per capita basis; so, as your population grows, if you have static staffing levels, static budgets, that's getting spread out a lot more. So, when the City starts to grow, you also want to be conscious of what it is going to take to support that; when you're below average on the operation side, that can be good, it can be the value that you're getting, but it also could mean that you've got some catching up to do as far as operation services go. He didn't

know what the answer was to that, but he's just giving some perspective on it to look at it from both sides.

Council Member Olsen told Mr. Mayer he appreciated him sharing that, and he shared his concern. It's definitely important that we keep up with not only existing infrastructure, but also the new infrastructure that we're laying down at a rapid rate. Sometimes that takes an investment in personnel, materials, or something else. All in all, it sounds like we're on a really healthy path; he's certainly glad that what Mr. Mayer brought forward tonight is exactly what we're heard in the past. Living in Cottage Grove is a tremendous value, and we're very careful about our spending; even in high-growth mode, we're still in a position where we are charging our residents less than the average community of a similar size. He found that to be very reassuring.

Council Member Dennis thanked Mr. Mayer for speaking about the last point because we're in a growth mode, but we're putting a tremendous amount of time and planning into understanding how the future will unfold, what the needs are going to be. So, as we plan, in order to maintain the high level of quality and service that people have come to expect from us, we need to do it in a way that makes sense financially and will provide a great return of value to the community. He's very confident that the Council will work together with our staff on that to do a good job; in his opinion, he thinks we're heading in the right direction.

Mayor Bailey thanked Director Malinowski for finishing up the work after Director Roland retired; he also thanked the staff for putting the report together. He stated that it's very impressive to see that we continue to manage the budget very tightly, and we're very careful with the local tax dollars.

Motion by Council Member Olsen to accept the Annual Comprehensive Financial Report for the year ended December 31, 2021; second by Council Member Thiede.
Motion carried: 5-0.

7. CONSENT AGENDA

- A. Approve the City Council Regular Meeting Minutes from June 1, 2022.
- B. Appoint Kelsey Moyer to the unexpired term on the Public Services Commission beginning on July 18, 2022 and ending February 28, 2023.
- C. Appoint Rene Bade, Gretchen Larson, and Druscilla Nute to fill the vacant seats on the Convention and Visitors Bureau Board of Directors.
- D. Approve the purchase of a new spreader attachment from Niebur Tractor and Equipment not to exceed \$4,000.
- E. Approve the issuance of rental licenses to the properties listed in the attached table.
- F. Approve participation as a vendor in the Minnesota Water Assistance Program.
- G. Adopt Resolution 2022-102 appointing Election Judges for the August 9, 2022 Primary Election and November 8, 2022 General Election.

- H. Approve the Consent to Improvements with Xcel Energy for Glacial Valley Park.
- I. Approve the service agreement with Northern States Power Company for Peak Control Services at the City Hall building and terminate the agreement from 2017.
- J. Approve the Permanent Easement for Sanitary Sewer, Storm Sewer, and Watermain purposes as part of the Glacial Valley Park project.
- K. Approve the single occasion Gambling Permit application for the Park High School Football Boosters.
- L. Approve Mobile Food Licenses listed in the memo through December 31, 2022.

Council Member Olsen wished to pull Item B, Public Services Commission Appointment, and Council Member Dennis wished to pull Item C, Convention and Visitors Bureau Member Appointments, on the Consent Agenda for further comment and/or discussion.

Council Member Olsen stated Item B will appoint Kelsey Moyer to the unexpired term on the Public Services Commission, which begins July 18, 2022, and ends on February 28, 2023. He stated that he, Public Safety Captain Greg Rinzel, Public Works Director Ryan Burfeind, and Steve Ingram, the Chair of the Public Services Commission, had the opportunity to speak with Kelsey about her interest in getting involved with the City. On her application, she had several areas of interest, but we were grateful that she decided to interview for this commission. We were impressed; she has a lot of energy and enthusiasm, definitely wants to contribute to the City in a positive way, and he thanked her for her willingness to serve. He asked his Council colleagues to please reaffirm this recommendation that Kelsey be appointed to this unexpired term on the Public Services Commission.

Council Member Dennis thanked former Convention and Visitors Bureau Director Roshan Patel for his service; he was one of the ground-floor members of the Convention and Visitors Bureau, also referred to as Discover Cottage Grove. He's a fantastic guy, very positive, and was instrumental in helping us, as he owned the Country Inn and Suites here in Cottage Grove. We thank him for his contributions. He's resigned from his position, which created an open seat on an unexpired term ending February 28, 2023. As required by the rules of our operation, we must have at least one person from the hotel or lodging industry on the Board. Mr. Patel was kind enough to ask his General Manager, Renee Bade, if she would be interested in joining, and she was interested in doing that. So, we'll continue to have a great resource and excellent perspective with Renee; he asked for approval from the Council to allow her to fulfill that unexpired term.

Council Member Dennis stated that on our staff position team for the Convention and Visitors Bureau, we were very fortunate to have Christine Costello, the Economic Development Director at that time, work with us from the onset of the program; she contributed a tremendous amount to the Convention and Visitors Bureau. Christine now

works as the Community Development Director, so we're asking that Gretchen Larson, Economic Development Director, fill Director Costello's staff position on the Convention and Visitors Bureau. We'll be in really good hands with Director Larson, as she does a really good job for the City.

Council Member Dennis stated the third person, Druscilla Nute, will be a brand-new appointment. He and Julie Prior-Miller, Marketing and Communications Specialist, had the opportunity to meet with her at the River Oaks Golf Course; she's well qualified, has a desire to serve, and wants to join up with us. With the Convention and Visitors Bureau, we seek people who have a business background; she is a multi-unit manager for H&R Block, including the Cottage Grove location. He felt she'd be an excellent asset for us. He asked the Council to support appointing all these peoples. This is about putting Cottage Grove on the map, so it's a great thing to be involved with, and we've got a good team.

Motion by Council Member Khambata to approve the Consent Agenda; second by Council Member Thiede. Motion carried: 5-0.

8. APPROVE DISBURSEMENTS

- A. Approve payments for the period of 5/27/2022-6/09/2022 in the amount of \$953,278.39.

Motion by Council Member Dennis to approve disbursements; second by Council Member Olsen. Motion carried: 5-0.

9. PUBLIC HEARINGS

- A. Special Event Permit
Staff Recommendation: Authorize issuance of a Special Event permit to Monique Garza, contingent upon conditions outlined in the memo from Public Safety Director Koerner and Community Development Director Costello dated June 9, 2022, and all applicable state and local statutes.

Pete Koerner, Public Safety Director, spoke about "Movies in the Park." A local resident and realtor, Monique Garza, contacted Molly Pietruszewski, our Recreation Services Manager, and wanted to reserve Highlands Park for "Movies in the Park." She's said she's gone to those in other communities, and we've previously had them, too. They're a lot of work, which she discovered; she was initially anticipating about 200 people, but Manager Pietruszewski told her there could be more, as people are really enjoying getting out, and this is a perfect event. Director Costello, Clerk Anderson, and I have met with Ms. Garza to help her out; this is a volunteer group of residents and business owners who are donating to make this happen. She applied for the Special Event permit; we're not anticipating a lot of special services will be needed, but after the first month, if this is successful, then Public Safety will have more involvement, especially with parking.

Director Koerner stated they're reserving the park for three different Wednesdays, and Highlands Park is really the only park that worked for them. They'll have activities starting at 7:30, and the movie will start at dusk. The activities might change each month, but they're flexible and we'll work with them. The viewing area will be on the baseball field, so people can bring chairs and blankets. The screen will be out in the field, not pointed toward residences. The parking lot will have some vendor parking and tables set up; South Suburban Rental is donating the popcorn and mini donut machines to have on tables by the pavilion. There will absolutely be no parking allowed on 70th Street, and officers will ensure that doesn't occur. Highlands Park has three parking lots, and we're going to encourage people to be north of 70th Street. We don't believe that noise will be an issue due to the placement of the screen.

Director Koerner stated the possibility of severe weather was discussed with them; we'll have a sergeant on duty who will keep them up to speed on any incoming weather. We've already advised the food vendors that they need to contact Washington County for food sales. For first aid, our duty crew will probably be there anyway. For signage, they'll put up some sponsorship signs in the parking lot; the movie screen is a 20-foot inflatable screen. They'll make sure there's a proper amount of waste collection there.

Director Koerner stated that Ms. Garza is doing this all on her own and getting people involved. He asked if there were any questions.

Council Member Olsen stated he was glad Director Koerner addressed the 70th Street issue, as that had him a bit concerned, not only with parking but also pedestrians trying to cross 70th Street. He asked if 70th Street would be lined with temporary No Parking signage or if that would be necessary. Director Koerner replied more than likely we'll use our message board that just says no parking, so we'll already have that done; if we need to put some cones out, our reserve officers will probably be coming out for this, so if they need to help, they can do so. We want this to be a safe event.

Mayor Bailey opened the public hearing. As no one wished to speak on this item, Mayor Bailey closed the public hearing.

Motion by Council Member Khambata to authorize issuance of a Special Event permit to Monique Garza, contingent upon conditions outlined in the memo from Public Safety Director Koerner and Community Development Director Costello dated June 9, 2022, and all applicable state and local statutes; second by Council Member Dennis.
Motion carried: 5-0.

10. BID AWARDS

- A. South District Trunk Storm Sewer Project - Bid Award
Staff Recommendation: Adopt Resolution 2022-103 approving the South District Trunk Storm Sewer Project to Minger Construction Company, Inc. in a total base bid amount of \$2,675,247.00.

Amanda Meyer, Assistant City Engineer, stated the scope of this project is to run a trunk storm sewer to service our South District area, south of 100th Street. The alignment of

this pipe will follow a similar line as our South District Sanitary Sewer that was recently completed. We opened bids last Thursday, with the low bid being Minger Construction Company at \$2,675,247.

There were two engineer estimates listed; the reason for that is one was presented to you at the time that plans, and specifications were approved in May. Since that time, our staff and consultant team did some value engineering; we looked at pipe vetting, class of materials, looked at some pipe specifications, and determined that some of our runs of pipe could have the class material changed. Therefore, we saw a savings of about \$290,000 in our estimate. Something we also thought would provide for favorable bids was the schedule of the project. Rather than having the completion date being this fall, it's spring of 2023; that allowed a little more flexibility for the contractors. Typically, when bidding a project at this time of year, most contractors are busy through year end; so, normally, you'd see higher prices with a completion date of this fall. We think the schedule helped get these favorable bids.

Assistant Engineer Meyer stated it's worth noting that the City has previously worked with Minger on a watermain relocation a few years ago, next to the CP Railway. We had a good experience with them, so we're comfortable with them as a contractor. Our project team reached out to Minger after the bid opening, just to walk through their bid and the project schedule, to make sure everyone was still comfortable with the numbers presented. She stated she'd be happy to answer any questions.

Council Member Thiede stated in looking at the bids, the Minger bid was substantially less than the next lowest bid, by almost \$500,000. He wondered if perhaps they left something out, the reason for that significant difference, or if maybe they just really wanted to do some more work in Cottage Grove. Assistant Engineer Meyer replied staff had reached out to Minger because of the significantly lower bid. They were very comfortable with the price that they had bid. This project goes through open farm fields, without a lot of traffic or property owner impact; it's a straightforward project.

Motion by Council Member Olsen to Adopt Resolution 2022-103 approving the South District Trunk Sewer Project to Minger Construction Company, Inc. in a total base bid amount of \$2,675,247.00; second by Council Member Thiede. Motion carried: 5-0.

11. REGULAR AGENDA - None.

12. COUNCIL COMMENTS AND REQUESTS

Council Member Khambata stated that he's very impressed with the level of community engagement that we've had and the level of feedback that we've been getting. We still have the online survey and wondered how much longer staff was going to keep that open before we start tabulating data. He's excited to see what the community feedback will be on our parks. On Monday, he was able to tour with the Parks Commission all our City parks. Parks and Recreation Director Zac Dockter was a wealth of knowledge on the history of some of those parks and how they were named; more importantly, you can't go more than half a mile without seeing a community park, which he thought was

great. Other communities don't value the development of parks as much as we do. He hopes that we get to see more people out enjoying those amenities, and he looks forward to hearing community feedback on some upcoming parks.

Council Member Dennis spoke about the Cottage Grove Night at the St. Paul Saints game last Saturday evening. He and every member of the Council were there, as were several of our staff members, to assist in helping put Cottage Grove on the map. We were in a very good position on the concourse area, where there were a multitude of people walking by. We interfaced with folks, answered questions, and shared our Visitors Guide and other materials with them. It was just a beautiful evening to be out there, and it was a fun experience to take part in. He thought everybody felt good about the interaction we had with people; he thanked everyone who helped with that event.

Council Member Dennis mentioned that all of us will be in the Strawberry Fest parade. Council Member Olsen and I will pull double duty because we're going to do the Council part first, and then we're going to go back and walk with our friends from Beyond the Yellow Ribbon. We're very proud of the Beyond the Yellow Ribbon group, and we find tremendous value in the work that they do. It's very humble work; it's making a difference in the lives of veterans, current service members, and their family members in times of need. It's really a fantastic organization to be a part of. We'll be toward the end of the parade, so he asked people to keep an eye out for us. We don't have a large group, but it's a nice group of people who are very, very dedicated. If there's anyone who feels strongly, like we do, about Beyond the Yellow Ribbon, they might want to connect with us for a volunteer opportunity. Or, if they're interested in possibly donating to the organization, we could really use that; we would make sure that money and the funding is put to great use to make a difference.

Council Member Thiede stated it's here, Strawberry Fest 2022! It's going to be a fantastic time. Everything is ready, we've got the event schedule out there, so go to cottagegrovestrawberryfest.com. If you like food, if you like events, if you like rides, if you like wrestling, it's all there. Everybody is just excited to get out there again and have fun. So, don't be left out; mark it on your calendar and get on out there!

Mayor Bailey stated Strawberry Fest is 100% volunteer; for the many years that all of us have been involved, they keep trying to make it bigger every year. It's going to be awesome because we haven't had the opportunity for the past years to have it. On Thursday, June 16, beginning at 3:30 p.m., Twin Cities Live is going to be at Kingston Park. So, if you want to get on TV, come out and check it out. They'll be doing a variety of events and pie-eating contests; they'll be promoting Cottage Grove and our Strawberry Fest, so that's amazing. Tomorrow evening, Council Member Olsen and I will be part of the judging panel for the talent show, Minnesota Sings, which starts at 7:00 p.m. The carnival will also be up and running, as well as a lot of food booths. It is set up a little differently this year, too, due to some construction at the elementary school; he encouraged people to come check it out, as he personally likes it the way it is now. He spoke with Samantha Crabtree, who said there are over 100 vendors this year.

in the Strawberry Fields marketplace, which is pretty amazing. The Discover Cottage Grove booth is also going to be a part of that, so if you want to learn a little bit more about Cottage Grove, that's your opportunity to do so. He wanted to make that plug about Twin Cities Live tomorrow, so just have some fun and cheer on the great community of Cottage Grove.

Mayor Bailey gave a shout out to the Park High School boys baseball team; they were in the State tournament again this year, so it's been two years in a row. Last year, they got beat by Farmington in the championship game. Yesterday, they went into the playoffs, but unfortunately Farmington won by one run. He's very proud of the boys, the team, and the coach for really putting on a great show and putting Cottage Grove on the map.

Council Member Olsen noted that Park won the consolation championship game today. They had one loss in the tournament to Farmington, but Park dominated in the consolation round and are the consolation champs this year in the State of Minnesota; so, they did a great job. Mayor Bailey stated that was awesome and congratulated them and Park High School.

Mayor Bailey stated that due to the Fourth of July holiday, there will not be another City Council Meeting until July 20. He reminded the public that on the Fourth of July, at Kingston Park, there will once again be a very large Fourth of July fireworks display. The Lions Club will be having activities there, they put on the family fun time program at the park. He gave a plug to the major sponsors, as we received \$5,000 donations from 3M, Renewal by Andersen, Tennis Sanitation, NorthPoint Development, and Hy-Vee. There were other businesses, too, including Northwoods Smokehouse, who put in some extra money. We raised over \$25,000 for the fireworks this year, so it will be an amazing display.

Mayor Bailey stated regarding "Movies in the Park," one of the neat things he really loves about Cottage Grove is when somebody has an idea, our staff and our Council work with them to try to make that idea a reality. The Bike Park, the Dog Park, the Inclusive Playground, and more, were all volunteer driven. He happened to bump into a woman at Hy-Vee one day, who made a comment about how she'd really love to do "Movies in the Park." So, voila, now we're going to have that on multiple Wednesdays in our community; all driven by one individual's vision of what she would like to see in one of our parks. We're asking questions of the public on the survey and will be handing out some flyers at Strawberry Fest because we want to hear what people are interested in and what they want out of their parks. The idea, though, is when you dream, you can come to Cottage Grove, and we'll work with you on making that dream become a reality.

Mayor Bailey stated after our last Council Meeting, we did a performance review check-in with our City Administrator, Jennifer Levitt; since that was a closed workshop session, he informed everyone that the performance review was a very good one. Administrator Levitt is doing a fantastic job; frankly, she's also part of this whole process, as she likes

these check-ins, to make sure that we're aligned as a Council and staff. We appreciate everything that Administrator Levitt is doing, and we look forward to those check-ins every so often.

Mayor Bailey stated that we'd recess the meeting now, and would adjourn the meeting from the Workshop, Open to the Public. He told everyone to have a great time at Strawberry Fest.

13. WORKSHOPS - OPEN TO PUBLIC

A. Glacial Valley Park Building Design Workshop

Staff Recommendation: Receive information and give feedback on the Glacial Valley Park building design, project schedule, and budget.

Director Dockter stated Council and staff had discussed in February this notion of an enhanced building at our next community park, Glacial Valley; that project is already underway. We talked about the need for a larger, more professional multipurpose room to hold dinner events, business meetings, training opportunities, upscale parties. We also discussed more large classrooms for more youth and senior programming, and educational nature-based programming; we could also rent out that space. We wanted lots of easily accessible storage space; we'd be more diligent in the way we store things because we have storage issues with all the equipment we have for our services. We wanted a unique design element that takes into consideration the connection between indoor and outdoor space in this park, but also the history and character of Cottage Grove. You'll see some of that as we go through the design options. We're working hard to get the pulse of the community on recreation opportunities; we know that people love their parks and recreation in Cottage Grove, it's a point of pride, and people vocalize what they like and sometimes what they don't like. We already know:

1) Facility user requests are growing at an incredible rate; we literally had to shut down June rentals of all our facilities because we just could not service the facilities the way we need to. If there's a double rental, we don't have the staff to get out there and clean the facilities before the next rental. Now we're starting to back off on the July and August rentals because we just can't keep up. It's a good problem to have, but it's not any fun when you must tell people no.

2) The desire for the indoor-outdoor connection is real. We see it growing in appreciation for parks and public spaces; as soon as we pave a trail, people are on it. As soon as we put up a building, people want to use it. If we build it, they will come. They find our new recreational opportunities, they fill our programs quickly, and they let others know about their experience.

Director Dockter stated he didn't want to over or undersell this project; it's the Council's discretion on where we go with this, and he'll respect their decision as he knows we must balance both the budget and service delivery. These legacy-type decisions are very difficult, but it's our job to bring the design back to you. We have a team of architects here from Wold; they did a nice job of putting together a program on the

building, why it was designed the way it was, and how it will function. Our staff team is here, as they'll be using it, renting it, and operating it every day, and will be happy to answer any questions from the Council. He asked John McNamara from Wold to speak further on Glacial Valley Park.

Mr. McNamara introduced Tom Clark, the design architect on this project. They've been working diligently on this since the last Council workshop to dig into the detail of what this building could be; we've been working with City staff to make sure we're getting the most that we can out of this building and the park itself. He stated he'd talk through some of the amenities of the building, the overall design concept, and how we tried to incorporate some of the ideas into the building to form the design. The solutions that we come up with will be unique to this particular location. We have renderings of the inside and outside of the building, and we've been working on a more-refined budget on which to receive feedback from the Council today. We'll talk about the potential schedule for it, as there are currently things going on in the market, so we want to make sure we touch on that.

Main Lobby: There was much discussion related to how we wanted everybody to engage in the building. We started with where the front door of the building would be, the main lobby, what it would be used for, and if it could serve multiple purposes. The lobby is now labeled lobby and warming because we want to have a warming component to the park; during ice-skating season, we're looking at having a skate-friendly mat in this area so the public can access the lobby and use it as a warming house. Other times, it will just serve as a breakout space/lobby space for visitors at the park.

Classroom and Program Space: It's the first big room in the building; we spoke about flooring and flexibility in that space, so will do a little bit harder flooring, sealed concrete, in that area. Storage was a big discussion related to that, so we have some built-in storage in the room, but through the little kitchenette area, we'll also have access to the park storage area that's designed on the north side. That park storage area also has a large, overhead door to get larger stuff in and out of that space. Not only will it serve the classroom and program space, but it will also serve the park and the park functions. We have mechanical and electrical spaces to fill out the utility area.

Restrooms: Three individual restrooms have been designed: Two off the main lobby, but one specifically off the north vestibule; that gives flexibility to be able to lock down the building but still allow access to a restroom for the public. The concept is that you could leave that north vestibule unlocked, lock the inner door, and then people can access the restroom in that location. We also have the option to lock the entire building down by locking the exterior doors.

Multipurpose Space: We spent a lot of time on this space; we tried using different types of tables and chairs that could be used for an event, like a wedding, or just eating, but also for more formal training. That space is a little bit smaller than the space here at City Hall, but it has much of the same functionality. It's a more professional type of space so will have a carpeted floor, but the materials we're choosing were designed for that indoor-outdoor possibility.

North Side: This is the very open side; we're currently budgeting for and planning for operable doors on that location. Those doors are called NanaWall, kind of bi-folding doors; each 12-foot opening has a pair of doors that would slide open to engage a park in that area. There is a concrete patio in that area with the ability to have a gas firepit there, for the connection of indoor-outdoor space. There is a serving kitchenette there, so we had much discussion about what that space could be used for; it can serve as a catering kitchen for an event, but there's also the ability to support a business meeting that might also want to serve snacks. The kitchen in here is a little bit bigger scale so it will support a larger group. There's the ever-present need for storage for tables and chairs to really allow that space to be used for multiple things. The north vestibule just leads out to the rest of the park area.

Design: As we looked at this area, we really wanted to tie this facility into what this park was all about. Glacial Valley Park is an area of the city that's experienced some change over time; so, we wanted to look back at what had happened many years ago to what the park area looks like now. We started organizing our thoughts around what we could bring to the facility and into the concept. There'd been a lot of layering and movement in that area, so it really suggested that our design solution could take on some of the landform characteristics as they'd previously existed in that area and what they look like today. We looked at moving our design solution away from just the simple 5,500 square-foot box; we asked how we could start to push and pull these pieces apart to not only create form for the building, but also took on the concept of this as a glacial area, with movement and fault lines. We started to push and pull the design together; we wanted to articulate the roof shapes and move them and be able to check the north and south entries. The design team really looked at how we could form the building solution with some of the things that were important for this particular area of the city. When you see some of the layering and inspiration that you'll see in the final design solution, you can see some of the natural forms and some of the glacier type pieces that we have here with slopes, layering, the nice fields, and some of the natural materials. We looked at how we could incorporate those into the actual building solution.

Materials: We chose materials that were long lasting, durable, and would work with the natural prairie in the park setting. Exterior solutions for the building include thermally-modified wood up high, over our canopies and our sloped areas. The locally-quarried Rivard limestone is the same as what's been used on all of the recent City facilities; our design idea is to use the honed limestone, like that on the outside of City Hall, the HERO Center, and the Central Fire Station, but will use it in a way that gives that layering effect. We'll be using a polished-concrete floor not only for its durability, but also to give some more natural finish. We wanted a fairly-durable material in the warming house block area, so there's nice, warm burnished block there. There's also cast stone for use on the base of the building, especially around where sidewalks interact with the building; we'll have a more-durable material at the base, which is a way to protect that area. Some of these materials are in action on the building: The upper lip that you see on there is the thermally-modified wood that slopes up and away from the building; it really anchors not only this corner of the building, but also our other prominent design feature with the large multipurpose room. The base of the building is that precast material. On the lower, more-rectangular masses, we're proposing to use

the nice limestone finish on the building. It will be a very nice, natural look to the building with the thermally-modified wood and the Rivard limestone; they will work very well with the park setting. As we continue around the building, you see all of the glazing and light that will be in the classroom space. They provide some shading and protection of the glass, not only on the south side, but also on the north side. We're extending the roof out over the walkway to get into the main entrance, which also gives us an opportunity to put a base over by the entry of the building where we can put some signage and celebrate the park building at that location. When you think about the different seasons, one of the things with the roof is in summertime with the sun being higher in the sky, the roof itself will provide more shading to that glass; during the wintertime, as the sun angle is lower, it will provide with more natural light and heat into those spaces. Moving around to the north side of the building is that large multipurpose space, similar design aesthetic as the south side of the building, but here we have those large operable doors, which gives us the connection from inside space to outside space; you can really engage the park on the north side. Moving into the building, we brought some of those materials from the outside to the inside. This is a view of the main public lobby of the building with the wood coming in on the ceiling, the limestone coming in on the piers, and then some of that burnished block in some of the other areas; there's also the sealed concrete floor in that space. The large multipurpose room has a nice view through those large doors to the outside. We're looking at using heavy-tempered construction for much of the building, and we talked about that a little bit as we talked through the budget. We're currently proposing large Glulam beams for the roof support and for the commons along both window walls of the multipurpose room and the education classroom; so, both of those will have a similar aesthetic to them.

Budget: Construction costs are tough to figure out these days, but we have engaged with Kraus-Anderson to talk through where they think this building is at, from the initial concept design that Director Dockter had previously presented to where we think we are today. Building construction costs right now are at about \$3.2 million. With our building project costs for fees, testing, contingencies, and any furniture that might be in the building at about \$300,000, that gives us a total project cost of \$3.5 million. That's pretty conservative right now; there are several things that are in flux in the design that we're working on with Kraus-Anderson that will likely help drive down that cost.

Potential Cost-Reduction Strategies:

- Interior Changes: We could move away from the heavy timber construction and go to a more conventional steel construction for the roof and for some of the columns in the building.
- Large operable windows on the north side, a great way to connect the inside space with the outside space, come at a cost. Large bifold doors are fairly expensive to do, so we could go to more of a conventional glass system there vs. the operable doors.
- Some structural changes could be made to the building to help reduce costs even more. Soft costs are a little bit undefined right now, like the amount of furniture needed; at this stage, it's just a percentage of construction costs. As we determine what's needed at the facility or what can come from other locations, those soft costs are where we could also potentially save some money.

Mr. McCarthy stated in conversations with the construction manager, we could conservatively save approximately \$200,000 if we made some design changes; we wanted to bring that conversation back to the Council to see if there are some things that we have in the design that are things we really want to keep. That would help give us a way to look at those. Kraus-Anderson will be continuing to do some cost analysis as we move into the next phase. We're not really very far off from the original budget that Director Dockter had presented, but we wanted to come back with some ideas on how we might be able to break down some costs on the project if that's the direction that we want to go. There are certainly some easy things that we could bid as alternates to help protect the budget; we could come back to Council with some ideas related to that so as we open bids, we can make some decisions at that time.

Mr. McCarthy stated that some of this is obviously contingent upon the schedule. Right now, Kraus-Anderson is estimating breaking ground in spring of 2023 and will do a lot of that construction. We could use the rest of the summer, into the fall, to finish up the design and bid documents. They've got a couple of months for bidding and procurement. One of the big things out there is the lead time on things; so, we're trying to take into consideration if we can buy out the job now. That would give us time to be able to acquire some of those longer lead-time items, including windows, aluminum, some precast products, and structural products. As soon as the project gets awarded, we can start some pre-purchasing of materials and have everything ready for the start of construction in the spring. If most of the materials are already procured, we think that the construction timeline could be four-to-five months. So, we'd be looking at a mid-summer 2023 opening of the building if we continue our current schedule.

Mr. McCarthy stated he'd answer any questions from the Council:

Council Member Dennis asked him to explain thermally-modified wood so that we can understand what it is, what advantages it might have over other things, how it will weather over time and stand up to the elements that we have.

Mr. McCarthy stated that he'd have Mr. Clark help him with this, but it's a product that's been produced in a way that it's structurally stable, so it won't move around. It will change color over time; it will weather, too. It will start with your traditional wood color and change to a nice, warm gray color. It can be sealed if you prefer the more original wood color, but it's specifically designed to weather and hold up over time. Mr. Clark added that it's a very sustainable material. Brazilian, or tropical hard woods, that lead to deforestation in rain forests, tend to be very hard woods, very durable long term. Thermally-modified wood takes readily available and rapidly-renewable woods, soft woods like pine, and they're heat treated, similar to how you would heat strengthen glass, so it becomes very dimensionally stable. It becomes a bit more UV stable, but it becomes significantly more resistant to rot and decay. So, a product like this, compared to a natural wood like cedar like you might see used in a region like this, could come with upwards of a 20-year product warranty from the manufacturer. You will see the weathering over time, but the long-term durability and resistance to rot and decay is

what makes it a really special and unique product. Also, it's a product that's manufactured regionally in Minnesota, so it has a local source, which is also nice.

Council Member Dennis asked how that compared financially to more traditional materials. Mr. Clark stated western red cedar is kind of its equal, because red cedar is still quite readily available. He stated it's probably a 50% markup on what that material would be; so, it's not a significant cost impact because it's wood and it's readily cost effective.

Council Member Dennis stated in our HERO Center we have some wood treatments on the walls that were burned. He knows when you burn wood in that fashion, it acts as a natural protector. So, he confirmed that this is nothing like that; this is a different type of chemical process or heat process that's used.

Mr. Clark stated yes, it's just a heat process, and there are other similar products that use chemicals to treat the wood in a similar way; this is just to heat the wood to a very high level before it would combust, and that's done for a certain amount of time. That changes the wood's inside chemical makeup; therefore, it makes it more stable over time. The black-charred wood that Council Member Dennis referenced at the HERO Center is locally manufactured by the same company that does this product out of Duluth.

Mayor Bailey asked if the wood product that they're showing here is also what they're proposing on the inside; Mr. McCarthy replied he believed so, yes.

Council Member Olsen stated he appreciated Council Member Dennis asking the question about the wood and thanked them for the helpful explanation. Whenever we do an out of the ordinary for a construction project, we like to tell the residents for the amount of money that we're spending, they'll get a certain number of years of useful life; we usually hope for 40 to 50 years. Based on the building materials and information he just shared, he asked Mr. McCarthy if that expectation was realistic.

Mr. McCarthy replied yes, he believed so. As with any building, it's going to be the investment in maintenance and keeping water out. Obviously, there are systems in buildings that need to be repaired over time; replacement of major systems is usually 30-to-40 years for mechanical systems. Building products are designed to last for as long as you need them to, based on maintenance, so a 40-to-50-year life cycle is not out of the question.

Council Member Olsen stated Mr. McCarthy had spoken about some design standards that were put in place and asked that we could either bid out some things separately or we could maybe make some changes. Speaking for himself, Council Member Olsen really liked the look of what was shown so far, but he also thinks there might be some value in comparing what might look good and the materials that will be used. Continuing to maintain some high design standards, but maybe using some more traditional materials just to see if the cost differential is enough of a gap where we need to consider that difference. If the cost isn't going to be much cheaper, then the current design looks great; if there's a way to save \$200,000 and still have a nice end-product by using a more traditional product that will last just as long, he'd certainly like to see

that. The polished concrete is a sealed concrete, and Mayor Bailey and I deal with that in our stores all the time; that's something that requires maintenance. If the building gets used a lot, we're going to have to reseal it regularly; he asked if there was any thought on ways in which we might be able to elongate the time between needing to maintain the polished concrete. Perhaps there's another type of sealer, but resealing is a project that costs money.

Mr. McCarthy stated the simple answer is there are several different products that you can bring to the table; each has different criteria, and we can bring back some more detail on that. We're probably a little early to make any final decisions on it, but if you'd like us to investigate that, we can do that.

Council Member Olsen asked if the idea behind the sealed concrete was that it would have longer wear.

Mr. McCarthy stated it's a dust proofer as well on it, so one of the things about polished concrete is it densifies the top layer on it and helps with that particular aspect of the floor. There are also chemical products out there that will go deeper into concrete and crystalize the upper layer on it. So, there are a variety of things that we could look at with different maintenance characteristics and bring those back to you.

Council Member Olsen noted it's going to have to deal with wet and cold and hot and people spilling things on it, too. In our experience, the polished concrete looks great when it's new, but it gets worn down quickly. Mr. McCarthy noted it can also stain if you're not careful with it.

Director Dockter mentioned that in the classroom and in the warming room, it gives us multiuse options with the warming room; as mentioned, we could lay down rubber tiles over it. We debated about the flooring type that we'd want in that programming space, but Recreation Manager Molly Pietruszewski liked the flexibility of being able to take half the room and lay it out as a carpeted section if you wanted to. Just to be clear, the multipurpose room is carpeted.

Council Member Olsen asked about LVP or something similar; he asked if that wasn't equipped to handle this kind of use.

Mr. McCarthy stated LVP is better than vinyl tile, but it tends to scratch and wear more; so, it will require more maintenance than just a polished-concrete floor.

Council Member Thiede stated he agreed with Council Member Olsen that it looks nice. We'd love to have more aesthetics, but at the same time he didn't know if we need to have it be fancy; his view was it being functional was more important, especially if we'd save a little bit of money.

Council Member Olsen stated it's our first time trying something like this, but we might want to duplicate it moving forward. He thought just being able to compare the cost factors on the materials we choose would be important.

Mr. McCarthy stated they're in deep conversations with Kraus-Anderson right now on some of those things. They're working some design options and estimates but wanted to give you an idea of the direction that we're going; that was great feedback related to some of these budgetary things. In a future presentation, we can certainly bring back to the Council different budget scenarios. We're hoping that we're heading in a direction that you're comfortable with and we can continue to progress with the design solution.

If there are things that need to be relooked at and changed, we would want to take a step back and look at that and bring it back to you again. He thanked the Council for their feedback.

Council Member Khambata asked with the multipurpose aspect of some of the spaces, in terms of longevity, do we have a contingency plan if polished concrete doesn't hold up; is there a carpeted option or what's our long-term maintenance plan as far as some of those solutions. As Council Member Olsen stated, this is our first attempt at a space like this; so, if the rubber floor doesn't work or the people don't like it, are we designing it in such a way that it's not so difficult to make a change.

Director Dockter replied yes, he thought that's what they'd decided; with the multipurpose, we'd clearly want that carpeted experience. With the other two rooms, if you start with concrete, you can always put something else on top of it; rather than tearing down, it's better to build on top.

Council Member Khambata stated he agreed; if executed properly, he thought a polished-concrete floor can look really nice, but seniors are a bit more sensitive to types of flooring than younger people. Depending on who our target audience is, he wants to make sure that we have a contingency for the kind of feedback we might get.

Mayor Bailey stated when he saw pictures of the wood on the inside, he was glad the weathering had been brought up. He knows it's a totally different material, but he thought about the Ice Arena and the wood that's in there; he would not want that ceiling to look like the Ice Arena ceiling eventually looked; he's referring to when you first go in the entryway at the Ice Arena. He's not as sold on the idea that we must have a wood ceiling; however, to do this right, he'd want to see the bifold doors that they're talking about. He thought that was unique where you could open up the spaces. That's kind of what's out there, and he didn't think that was going away.

Council Member Olsen asked if those doors weren't sometimes mechanically difficult. Director Dockter stated that the ones that we're getting specs on are designed to work in this climate, so they're hung from a large structural beam up above, and then there's just a track down in the floor. So, they're very easy to use.

Mayor Bailey stated especially if we're going to be using this for wedding venues and parties, he liked the look of being able to open it up onto the patio. If the wood on the outside can hold up to the test of time, all the limestone you'll be using on the outside is perfect; it blends very well with what we're doing with Glacial Valley.

Mayor Bailey stated he's not against the wood on the inside but doesn't want to spend money to do that; if they came up with something else for the ceiling and could save \$100,000, he'd probably say do that and save the money. In his opinion, if it's the wood ceiling or the doors, he'd rather do the bifold doors.

Mayor Bailey stated out in the patio area, they're looking at doing some type of fire pit; he liked that idea because everybody is doing those now. He asked if they did something like that if there would be one or two of them; he asked if the controller would be in the building so the public can't flip a switch. He assumed they were looking at all of that.

Mr. McCarthy replied that it must be detailed; we need to figure out the next stages, where the gas shutoff is for that. We'd recommend gas, rather than a wood fire, so it can be controlled. Right now, we have one situated a little bit away from the building, in the corner of that area. So, there's coordination to finalize the construction work that's just beginning. We're progressing the design of this in a way that we can work with that crew to make sure that whatever needs to be out there can be put in.

Mayor Bailey stated we don't have that at any of our other parks, so it would be unique to this park. He thought that would be a nice addition.

Council Member Thiede stated when he first looked at the layout, he thought the amount of storage in the building seemed a little bit high. He asked what percentage of the storage space is intended for things used in this building.

Director Dockter stated there are two storage rooms, which might be throwing it off. One storage space is purely big enough to store all the tables that would be in the multipurpose room and some IT equipment. We based that square footage on how we would get all the round tables and the IT equipment in there.

Administrator Levitt noted that's one of the shortcomings in this room we're in now; when we hold events, we have to store all of the tables in Public Safety and in the hallways because we don't have a large enough storage area to hold the tables. So, depending on how the room is set up, if you want it fully open or to store tables, she'd say we need more storage because we don't have that capacity here at City Hall.

Manager Pietruszewski stated we all toured the HERO Center, as we're hosting our blood drive there; we had to push all tables out into the big bay because there wasn't any other place to put everything. If we're going to host a large event, we're going to want the space to be able to move everything out.

Director Dockter stated that this space looks big, but by the time you add the door to the electrical, we'll be filling these walls up with vertical storage; we want to leave the middle open so we can actually put equipment in there, whatever it might be in the future. It also has a floor drain, so we're allowed to store equipment in there.

Council Member Thiede asked if its primary intended use was for things at Glacial Valley, not for things brought from somewhere else to store there. Director Dockter replied that there will be some recreational program equipment there, but mostly it's going to be the things we need at Glacial Valley.

Mayor Bailey felt it was funny that staff was saying we need more storage because we built City Hall with no storage, or not enough storage; then we built the new HERO Center, and we don't have enough storage there. So, he's glad we're getting it right this time. Administrator Levitt noted River Oaks was the same way, so we had to add onto that.

Mayor Bailey told Council Member Thiede that was a great question because he'd thought the same thing about the amount of storage. When they explained it was for putting all the tables in there or switching them out, it made total sense.

Manager Pietruszewski stated they'd discussed the need for tables like this during the day or needing round tables at River Oaks at night; we need to make sure chairs can double dip between two different events. Some of our tables flip up nicely at River Oaks, some don't; some at the HERO Center do, so we put the pieces together to get

them to fit. Mayor Bailey told Manager Pietruszewski that was a good point; seniors need this opportunity available, and they can't play cards on a table like this, so they're going to have to do something different, whether it's round tables or typical card tables.

Council Member Olsen asked if it would be silly to think about a basement; Council Member Khambata stated he thought that would drive the cost up considerably.

Administrator Levitt stated the only thing that would caution against a basement is what happened at River Oaks: We had workers' compensation issues with tables and chairs going up and down, so we've now brought them onto the same level. Since we just met with the League on our claims, she would advise against it.

Council Member Olsen stated he understood but was just thinking about severe weather and if there was a safe place where people could shelter.

Council Member Olsen asked Director Dockter if he'd thought at all about security for the building. Director Dockter replied yes, they'd thought a lot about it. We worked with IT on programmable locks, etc., which will be labeled. We're confident with the way we operate our parks, which we need open during the day; so, when Mr. McCarthy said we can lock down the whole building, that's what we do. If Woodridge Park has a stream of vandalism, we'll lock it down for a handful of days, let the problem go away, and then open it back up. So, we're giving ourselves those options. In fact, it started with this toilet to the outside; through conversations related to being able to lock down the park, we moved it inside there, and we've got electric locks on all the doors so it can be programmed through the security system.

Manager Pietruszewski noted where the restroom is on the back vestibule, the two little circles shown are the drinking fountain and water bottle filler; so, those are still accessible when that outside door is open for families to use.

Administrator Levitt stated we're engaging with the cable commission for the AV needs, so they're also aware of it.

Council Member Dennis stated regarding the front façade, he liked the design elements that were brought in with the angles replicating maybe some of the ice shelf, relative to a glacier. He recently drove 4,400 miles throughout the south and southwest, and he came through several areas, like Santa Fe and Albuquerque, who really celebrate things that are special about their area. On bridges, they put various designs that look nice. He thought we had an opportunity here if we follow the philosophy of the designer trying to bring things in that are meaningful to the area; there might be some artwork we could do or some artistic elements to this that could even involve the public. We have artists and previously had an Arts Commission here, so we could find additional meaningful things to put into this, so it's not just a plain billboard of the wooden slats that go across. There's an opportunity there. If we didn't want to do the wood ceiling on the inside, when you think about it, looking at the other slide that was shown, you can see the nice blue color, especially of old ice. A lot of times with glaciers you're going to get melt and runoff water, so if you look at the other picture, you can see the sediments of earth material that were left behind right after the melting took place. You could conceivably have a white or somewhat textured kind of ceiling with maybe a mosaic that

would run through and that blue color, or it could be a mural that was painted by a local artist; that would add something unique to it that would tie in more of the significant features and history of the area. Those were just a couple of ideas.

Mr. McCarthy stated that certainly would be a way to take some of the historical components of what that area is and incorporate them into the lobby in some fashion. Council Member Dennis stated when we talked about this a few months ago, we viewed this as a unique opportunity. We were willing to kind of step out of the normal box that we stay in and do something special and unique with this, and we've got one shot to do it. Looking at how people in the community feel about the parks, he thought there were many people who wanted the Community Center; maybe there's an opportunity here where we can do some cool things with this facility, maybe scratch a little bit of that itch.

Mayor Bailey asked if they'd gotten the information that they needed. Director Dockter replied they'd like some feedback on the budget and the schedule.

Mayor Bailey stated his standpoint on the budget was we'd kind of laid it out what the numbers would be; he hasn't heard anybody say slash the budget. He appreciated hearing there were ways to cut a little bit here and there, but he doesn't want us to start nickel and diming it down to where suddenly you pull out a sidewalk that should have been heated. He wanted to do it right the first time. He liked the look and the design. If they wanted to dream a little bit about what the interior could look like, he's seen wood ceilings before; to him, he'd like it if they could create something more unique for the ceiling on the inside. He liked Council Member Dennis' idea about a tighter connection with the glacier. As far as the timetable, he thought they were on it; he thought we were all hoping that by the end of next summer, we could celebrate this amazing building and that park.

Director Dockter stated so no major adjustments, but he heard clearly there were at least five-or-six things that we should look at to at least bring back for discussion.

Mayor Bailey made a comment on the NanaWall, liking that feature because it was unique; he asked if anybody felt that had to go or if it had to stay. Structurally, that's a big item; staff is in love with it, but we want to make sure that it's okay in the budget.

Council Member Olsen stated his only concern was whether that was something that would last; his view is jaded because he has bifold doors at one of his stores, and the motor blew up this morning, so he's probably feeling a little grumpy about that. All in all, he thinks it looks good.

Council Member Dennis asked what green elements we're putting into the building, if there's anything sustainable, like solar panels or things along those lines.

Mr. McCarthy replied they'd love to go down that road as far as Council would like to go. We are very much in alignment with trying out sustainable strategies that help reduce our carbon footprint; so, you heard Mr. Clark talk very passionately about the wood products. We're looking into the potential of maybe something like a ground source geothermal for it; there's some money in the budget to look at that. We've done solar on other buildings, so that's certainly something to consider. It would be

something where we would design it to allow for that, because Cottage Grove has a co-op that you'd use for solar. We will make sure that the building can accommodate that, and we'd encourage that. There's certainly a laundry list of things that you could take out of the building that would align with some sustainable outcomes that you want. We haven't really gotten very far into anything like rainwater capturing or something similar, but we could certainly put a list together for your consideration.

Council Member Olsen stated we did that when we built this City Hall. You gave us the menu, and he recalled there were different certification levels; each one depended upon the menu of options that we chose. He asked if they could still do that. Mr. McCarthy replied that they can; there are a couple of different metrics out there. The State of Minnesota also has their own version of that called Buildings Benchmarks and Beyond, B3, which is right now looking at being 80% more efficient than what's required by Code. So, the State has a strong commitment to sustainable strategies related to buildings. Any money funded by the State of Minnesota requires that level of sustainability built into it. We have some of that already in the discussions related to this building, and he'd be happy to bring back what we're thinking about with the building and how that fits with the budget.

Mayor Bailey stated he liked that idea; so, with Glacier Park, the sustainability piece makes total sense, whatever that might be. Council Member Dennis stated even if we just can't do solar, he's been reading about various options online, and there are several designers now creating buildings with white-colored roofs, to prevent heat from sinking in. Council Member Olsen stated there are gardens, too; Council Member Dennis agreed that there are a lot of cool things that could be done.

Mr. Clark noted that part of the internal discussions we had about the overall roof forms, the butterfly roof shape of the building, was to allow a large roof area that had a solar orientation already in place. So, even if you didn't want to do PV at the start of the project, we would consider designing the building and structure to support PV in the future; it has an orientation now facing roughly 30 degrees from the azimuth to the south where you could install PV as it becomes more economical to do so, so that's one strategy. Another thing Director Dockter touched on with the solar orientation of the south-facing glass in the classroom and the use of the polished concrete floor is that concrete is very absorptive to solar energy. So, in the winter, you've got the sunlight coming into that space, heating that floor; at night, when the facility is not being used, that heat is radiated off the concrete floor to provide some basically free energy to heat the building. We love the idea of even pursuing something that would be like a net-zero building design for a facility like this; there's an opportunity to do so, and it'd save a significant amount of money on energy over the life of this building, too. As Mr. McCarthy mentioned, we have been exploring geothermal as a potential option; if you couple that with other passive strategies, PV, there could be a real opportunity to do something significantly sustainable.

Mayor Bailey, Council Member Olsen, Council Member Khambata all stated they liked that idea, and we should have that conversation.

Council Member Khambata asked if they'd given much thought to the long-term turf plan and irrigation. In his industry, he knows we're trying to encourage people to go to a no

mow or a low mow grass seed or letting things go back to prairie; so, circling back and trying to bring in some of the natural elements of the area in terms of pollinator-friendly turf in terms of less mowing, less watering. In the long term, that will save CO2 emissions and water from a grid perspective. Director Dockter stated that's one nice thing about this park; we put all the active spaces in that small area, and the rest is natural. Mostly, you'll see non-irrigated areas.

Mayor Bailey told Council Member Thiede that he was so good about going after funding options, he wondered if there were any; Council Member Thiede replied yes, there are funding options, and stated he was thinking with the green options there certainly might be. Director Dockter interjected that they're not as prevalent as they used to be, but it's certainly worth checking into.

Mr. McCarthy stated they got the feedback that they needed; he really appreciated everybody's participation and feedback tonight. He'll work with Director Dockter on the next phase of implementation and start working towards answers to some of the questions. He encouraged maybe a mid-final design review with the Council just to hit on some of these topics that we discussed tonight, so we don't get to the end and have lots of questions on it. He'd rather have that engagement sooner than later, so they'll look to that later this summer.

14. WORKSHOPS – CLOSED TO PUBLIC - None.

15. ADJOURNMENT

Motion by Council Member Olsen, second by Council Member Thiede, to adjourn the meeting at 9:37 p.m. Motion carried: 5-0.

Minutes prepared by Judy Graf and reviewed by Tamara Anderson, City Clerk.