# CITY OF SHOREVIEW
# AGENDA
# REGULAR CITY COUNCIL MEETING
# June 4, 2012
# 7:00 P.M.

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**APPROVAL OF AGENDA**

**PROCLAMATIONS AND RECOGNITIONS**

--Proclaiming August 7, 2012 as "Night to Unite 2012"

**CITIZENS COMMENTS** - *Individuals may address the City Council about any item not included on the regular agenda. Specific procedures that are used for Citizens Comments are available on notecards located in the rack near the entrance to the Council Chambers. Speakers are requested to come to the podium, state their name and address for the clerk's record, and limit their remarks to three minutes. Generally, the City Council will not take official action on items discussed at this time, but may typically refer the matter to staff for a future report or direct that the matter be scheduled on an upcoming agenda.*

**COUNCIL COMMENTS**

**CONSENT AGENDA -** *These items are considered routine and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember or citizen so requests, in which event the item will be removed from the Consent Agenda and placed elsewhere on the agenda.*

1. May 14, 2012 City Council Workshop Meeting Minutes

2. May 21, 2012 City Council Meeting Minutes

3. Receipt of Committee/Commission Minutes—
   --Planning Commission, April 24, 2012
   --Human Rights Commission, April 25, 2012
   --Park and Recreation Commission, April 30, 2012
   --Bikeways and Trails Committee, May 3, 2012
   --Public Safety Committee, May 17, 2012
   --Environmental Quality Committee, May 29, 2012

4. Verified Claims

5. Purchases

6. License Applications

7. Approval of Application to Conduct Excluded Bingo—Slice of Shoreview

8. Acceptance of Gifts for Safety Camp—Creative Water Solutions

9. Acceptance of Gift—North Suburban Soccer Association

10. Comprehensive Sign Plan—Target, 3800 Lexington Avenue

11. Site and Building Plan Review—Church of St. Odilia, 3495 Victoria St. N.

12. Final Payment—Water System Improvements, CP 11-05

13. Developer Escrow Reduction

14. Final Payment #4—Buffalo Lane, CP 11-09

15. Approval of Application for Temporary Intoxicating Liquor License and Lawful Gambling Permit—St. Odilia Catholic Church

16. Acceptance of Comprehensive Annual Financial Report for Fiscal Year Ended December 31, 2011

**PUBLIC HEARING**

**GENERAL BUSINESS**

17. Planned Unit Development-Development Stage—TCF Bank, 3836 Lexington Avenue

18. Award of Quote—Pool Filtration System Replacement

19. Appointment to the Human Rights Commission and Park and Recreation Commission

**STAFF AND CONSULTANT REPORTS AND RECOMMENDATIONS**

**SPECIAL ORDER OF BUSINESS**

**ADJOURNMENT**

# NIGHT TO UNITE 2012
# PROCLAMATION

## CITY OF SHOREVIEW

WHEREAS, the Minnesota Crime Prevention Association, along with AAA of Minnesota / Iowa is sponsoring a nationwide crime prevention program on Tuesday, August 7th, 2012, entitled "Night to Unite"; and

WHEREAS, the "Night to Unite" provides a unique opportunity for the City of Shoreview to join forces with thousands of other communities across the country in promoting cooperative, police-community crime prevention efforts; and

WHEREAS, Shoreview plays a vital role in assisting the Ramsey County Sheriff's Department through joint crime prevention efforts in Shoreview and is supporting "Night to Unite 2012" locally; and

WHEREAS, it is essential that all citizens of Shoreview be aware of the importance of crime prevention programs and the impact that their participation can have on reducing crime in Shoreview; and

WHEREAS, police-community partnerships, neighborhood safety, awareness and cooperation are important themes of the "Night to Unite" program;

NOW, THEREFORE, I, Mayor Sandy Martin, and WE, Council Members, Blake Huffman, Ben Withhart, Terry Quigley, and Ady Wickstrom, DO HEREBY CALL UPON ALL CITIZENS OF SHOREVIEW, RAMSEY COUNTY, to join the RAMSEY COUNTY SHERIFF'S DEPARTMENT, The MINNESOTA CRIME PREVENTION ASSOCIATION AND AAA OF MINNESOTA / IOWA in supporting the "Night to Unite on August 7th, 2012.

FURTHER, LET IT BE RESOLVED THAT, I, Mayor Sandy Martin, and WE, Council Members Blake Huffman, Ben Withhart Terry Quigley, and Ady Wickstrom, do hereby proclaim Tuesday, August 7th, 2012, as "Night to Unite" in Shoreview, Ramsey County, Minnesota.

_____
Mayor, Sandy Martin

_____
Council Member, Blake Huffman

_____
Council Member, Ben Withhart

_____
Council Member, Terry Quigley

_____
Council Member Ady Wickstrom

**CITY OF SHOREVIEW**
**CITY COUNCIL WORKSHOP MEETING**
**May 14, 2012**

**Attending:**

| | |
|---|---|
| Council: | Mayor Martin, Councilmembers Quigley, Wickstrom,Withhart |
| | Councilmember Huffman was absent. |
| Staff: | City Manager Terry Schwerm |
| Mounds View School District: | Dan Hoverman, School Superintendent<br>Sandra Westrman, School Board Member |
| Ramsey/Washington Metro Watershed District: | Cliff Aichinger, Administrator |
| North Suburban Communications Commission: | Coralie Wilson |

Mayor Martin called the May 14, 2012 City Council workshop meeting to order at 7:00 p.m.

**STATE OF THE SCHOOLS PRESENTATION BY MOUNDS VIEW SCHOOL SUPERINTENDENT DAN HOVERMAN**

Superintendent Hoverman stated that the school district is involved in a broad range of programs. Each year a District Operation Plan is created. The current plan focuses on school/home communications; contract negotiations--most negotiations have been positive, which has led to a good culture in the system; financial stability, academic excellence, and a safe environment.

Enrollment in 2001 was just under 12,000 students, which dropped significantly by 2010. It is anticipated that the student population range will stay around 9,600 to 10,000. This will depend on whether empty nesters stay in their homes or sell them to young families. Mounds View School District spends $7,670 per student, second only to Burnsville. The District has a healthy fund balance. Of every dollar spent, $0.77 is on student instruction. School administration costs are $0.03 of every dollar. A new funding formula is being worked on with the legislature to increase funding. When enrollment is flat, there is a severe cut in revenue. The District cannot reduce dollars proportionate to loss of students. Reduction of expenditures has included moving out of any leased space. Negotiating bus contracts and other fixed costs has been helpful.

Mayor Martin asked if costs were covered when the legislature did not pay out tax revenue on time. Superintendent Hoverman responded that the District was not significantly impacted because it used a short-term loan.

Councilmember Quigley asked if the levy will be renewed when it runs out in 2013. Mr. Hoverman stated that a renewal levy request and amount have not been determined. Ms. Westerman added that the School Board has not discussed a renewal, and it will be important for schools to continue at the current level of funding. Surveys show that support remains high in the community.

The Middle School STEAM program explores ways to prepare students for Science, Technology, Engineering, Arts and Math. A 21st century approach to education is revitalizing the middle school program with introduction of broader course in languages, fine arts, graphic arts, visual arts. In the fall of 2013, a center on project based learning will be implemented at Chippewa Middle School. These projects will be relevant to real life applications and promote not only academic performance but also seed to bridge gaps in opportunities, expectations, aspirations and students being able to set goals for themselves.

Almost all students start a post-secondary program after high school, but an increasing number drop out and do not finish. Post-secondary training is necessary for a job. The Board has developed five recommendations to ensure all students graduate ready for a career and post-secondary success: 1) help students navigate their education in relation to a career and post-secondary planning; 2) increase opportunities for students to pursue post-secondary credit while in high school; 3) help students who are not on track for post-secondary education to get on track; 4) further teacher preparation with real world skills; 5) early college classes for grades 9 through 12 to make it possible to achieve an Associate of Arts Degree in high school. College classes taken in high school will be free and open to all students. The college curriculum classes would all be general college requirements, which would save students almost $10,000 in tuition costs.

Mayor Martin noted that Minnesota used to be second in the world in spending for education. Now the state is 38th in getting college degrees. Of those who enter college, 36% graduate. The City will continue to be interested in working with the School District on these issues. Ms. Westerman responded that the District will continue to provide further information to the Council.

## DISCUSSION WITH RAMSEY/WASHINGTON METRO WATERSHED DISTRICT

City Manager Schwerm stated that a public hearing is scheduled for later in May regarding the merger of Grass Lake Water Management Organization (GLWMO) with Ramsey/Washington Metro Watershed District (RWMWD). It is expected that the process will be completed this year to incorporate the area within GLWMO under the

taxing authority of RWMWD in 2013. Mr. Schwerm introduced Administrator Cliff Aichinger from RWMWD who was present to speak with the Council.

**Presentation by Administrator Cliff Aichinger**

Because of the increasing complexity of water quality law, boards under joint powers agreements are consolidating with larger watershed districts. Grass Lake will become a sub area of RWMWD. The area will not be handled any differently than the rest of the District. The Management Plan will be revised to include GLWMO, and an area plan will be developed to identify issues that will feed into the monitoring program of RWMWD. Issues will be analyzed and specific projects to address issues will be done as needed.

There are five Board members on RWMWD who are appointed by the County Board of Commissioners--four members from Ramsey County and one from Washington County. Members serve as at-large members with no constituency and are very diligent in taking action for what is best for the district. The District consists of 10 cities and covers 56 square miles. The office building is located on Little Canada Road, just off I-35E. The building is an example of Best Management Practices and produces no runoff. He invited Councilmembers and staff to visit anytime at their convenience.

RWMWD operates under a Management Plan, which is now in its third generation and was adopted in 2007. The Plan is updated every 10 years and identifies the major issues and concerns of the District residents and communities regarding flood control and water quality. The vision of RWMWD is to manage water resources and related eco systems so as to sustain long-term health and integrity and to enable such systems to contribute to the well being of citizens within the watershed.

RWMWD focuses on results. The major issues and concerns in the District relate to water quality. Most flood control issues have been solved, but water quality issues are continually being addressed. Where there is not a water quality problem, then protective measures are taken to maintain standards. RWMWD programs include a rigorous inspection program, annual maintenance program, habitat management, new species control, habitat improvement, exotic species control, invasive aquatic vegetation and fisheries management, wetland management, ground water protection, inter-government coordination, and wetland management setback requirements. RWMWD maintains a close relationship with cities and works to provide education, advice and engineering support when needed.

RWMWD has 14 staff with two full-time staff just to work on public education. The District budget averages $5 to $6 million with a levy of $3.8 million. The remaining $2 million comes from state grants. A principle source of revenue is the property tax levy. Due to the large tax base, the levy is approximately 2.5% ($40.00) of the total property tax for each parcel per year. RWMWD funds include a City cost-share fund for projects and grants.

There is no emphasis on any one area of science. All issues are balanced in deciding the best approach. If it is found the best approach is not used, the program will be modified and improved. Projects are planned in cooperation with communities, counties and Mn/DOT.

The public hearing for GLWMO to merge with RWMWD is May 29, 2012, in Shoreview. After the public hearing, approval of the petition to merge is needed from the Board of Water and Soil Resources (BWSR) with an order sent to the Secretary of State. That is the process for Ramsey County to change the tax rolls. Properties will receive a RWMWD tax levy in 2013.

Mr. Schwerm indicated that some people have expressed concern about merging with a larger district because few resources will be directed into the local area. Mr. Aichinger responded that RWMWD will monitor everything. Each sub-watershed area is analyzed to identify issues and priorities the same as in all other areas of the watershed district.

Mayor Martin asked if additional staff is planned and whether there will be local representation on the RWMWD Board. Mr. Aichinger answered that initially, no additional staff is anticipated. It will depend on the projects needed when an updated plan is completed. GLWMO will make up little more than 10% of the RWMWD.

Councilmember Quigley asked how issues can be brought to RWMWD and how residents can learn of planned projects for the year. Mr. Aichinger stated that anyone can come into the office or call him directly. The budget work program and plan updates are sent out to all city public works directors.

Councilmember Wickstrom asked for clarification on how cost-sharing works with the City. Mr. Aichinger explained that a City project that is identified by the RWMWD Plan as a need, then RWMWD will pay for that project.

## UPDATE ON CABLE FRANCHISE RENEWAL AND CTV

**Presentation by Coralie Wilson**

The Cable franchise renewal process is set up in federal law and begins when a letter is received prior to expiration of the franchise. It is at this time that services are reviewed and analyzed in terms of community and technical needs. A consultant, The Buske Group, was hired to determine community cable-related needs and interests. The Comcast franchise will expire in 2013, and serves 10 cities.

In looking at the Cable system itself, it was found that the internal parts of the system are up to date. There is concern about the capacity of the system, which needs to have sufficient capacity for on-demand high definition capability.

One issue being addressed is required compliance with the electrical code. The consultant found well over 300 problem issues from cables not buried to guidelines not

properly structured to safety issues. The cable company must develop a maintenance plan to address code compliance issues immediately.

Communication needs of member communities are being reviewed. With the changing demographic of increasing age, those resident needs must be addressed. Existing public education and governmental channels will be maintained.

It is difficult getting information from Comcast, and there is concern about how revenue from bundled packages is handled. When promotional prices are offered, how is the revenue divided so that no party is at a disadvantage. Comcast will be required to maintain data for three years on everything including bundled services by third parties.

A planning committee will make recommendations to the Board in July or August regarding a strategic plan to: 1) raise the level of awareness of CTV and its services; 2) build sustainability by expanding and diversifying funding sources; 3) explore opportunities presented by making changes to CTV organizational structure; 4) evolve CTV services and training to meet changing needs of the communities; and 5) develop leadership in the use of media technologies to better serve the community.

Councilmember Quigley asked the impact of these changes to cities. Ms. Wilson stated that there will be more hours for original programming by people in communities on things that are of interest to the community. Council meetings will be web streamed so they can be seen on computer, as well as CTV.

Councilmember Withhart stated he would like to see coverage of Mounds View sporting events. Ms. Wilson encouraged contact with Mounds View School District because volunteers are needed to do that and must be trained.

The City has up to 100 hours of free technical or production services. Mr. Schwerm suggested that the City can use some of its hours of programming for various City organizations.

The meeting adjourned at 9:15 p.m.

# CITY OF SHOREVIEW
# MINUTES
# REGULAR CITY COUNCIL MEETING
# May 21, 2012

## CALL TO ORDER

Mayor Martin called the regular meeting of the Shoreview City Council to order at 7:00 p.m. on May 21, 2012.

## PLEDGE OF ALLEGIANCE

The meeting opened with the Pledge of Allegiance.

## ROLL CALL

The following members were present: Mayor Martin; Councilmembers Huffman, Quigley, Wickstrom and Withhart.

## APPROVAL OF AGENDA

Mayor Martin noted that the public hearing for Lakeview Terrace was cancelled for this meeting. A new date has not been determined.

MOTION: by Councilmember Quigley, seconded by Councilmember Huffman to approve the May 21, 2012 agenda as submitted.

VOTE: Ayes - 5 Nays - 0

## PROCLAMATIONS AND RECOGNITIONS

**Mr. Paul Wickstrom**, Field Coordinator for the North Suburban Soccer Association, stated that the Association is contributing $2100.00 to the City as half of the total cost of putting in goal nets at Bobby Theisen Park. He thanked the City for being a good partner with the Soccer Association.

## CITIZEN COMMENTS

There were none.

## COUNCIL COMMENTS

**Mayor Martin:**

The Concert in the Commons Series will begin Wednesday, June 13, 2012, with Dan Perry and the Ice Cream Band. The Shoreview Community Foundation will be

providing free ice cream, and there will be a formal dedication of the renamed Haffeman Pavilion to honor retired Park and Recreation Director Jerry Haffeman.

The Farmers' Market will open Tuesday, June 19, 2012, at 3:00 p.m. in the lower parking lot.

**Councilmember Huffman:**

Noted that the Suburban Ramsey County "Beyond the Yellow Ribbon" was officially recognized at the Saints game last week. Councilmember Wickstrom threw the first pitch. Congratulations to all the volunteers who worked to establish this organization in the community.

**Councilmember Withhart:**

Mayor Martin will be at the first Farmers' Market with treats.

**Councilmember Wickstrom:**

The deadline for applying for the Green Community Award is Friday, May 25, 2012. The application form is available on the City's website.

There will be a picnic and Army band concert sponsored by Beyond the Yellow Ribbon. The event will be at North Heights Lutheran Church in Arden Hills on Highways 96 and 10, from 5:00 to 6:30 p.m. The band will play from 7:00 to 9:00 p.m. The picnic is free for veterans and a $4.00 charge for family members. Reservations can be made on the church website, www.nhlc.org.

## CONSENT AGENDA

Item Nos. 2, Financial Report; 8, Lakeview Terrace; and 10 Peddler Ordinance, were pulled for separate discussion.

**Financial Report:** Councilmember Withhart stated that he was very pleased to see that of the taxes that impact Shoreview, the City ranks very low and is the only entity with a negative change from 2011 to 2012.

**Lakeview Terrace:** Councilmember Huffman requested a brief update on this application. Mr. Schwerm reported that the developer has asked for additional time to consider financial aspects of the project.

**Peddler Ordinance:** Councilmember Wickstrom noted the listing of political candidates but not petitions, even though Shoreview is in a charter county. People requesting a legal petition should also be listed, as it is a right in Ramsey County. Mr. Schwerm explained that this amendment changes some definitions and is a precursor to more comprehensive changes later this year.

MOTION: by Councilmember Quigley, seconded by Councilmember Withhart to approve the Consent Agenda for May 21, 2012, and all relevant resolutions for all item Nos. 1 through 10:

1. May 7, 2012 City Council Meeting Minutes
2. Monthly Reports:
   - Administration
   - Community Development
   - Finance
   - Public Works
   - Park and Recreation
3. Verified Claims in the Amount of $1,109.664.24
4. Purchases
5. Establish Project, Order Preparation of Feasibility Study and Authorize Street Reconstruction Agreement with City of Roseville - County Road D Reconstruction, CP13-01
6. Authorize Bid - 2012 Street Seal Coat Project, CP 12-05
7. Approve Plans and Specifications and Order Taking of Bids - Weston Woods Booster Station, CP 12-02
8. Extend Review Period for Lakeview Terrace/Tycon Co. - 3588 Owasso Street
9. Acceptance of Gifts - Shoreview Historical Society
10. Approval of Ordinance Amending Peddler Permit Regulations

VOTE: Ayes - 5 Nays - 0

**PUBLIC HEARINGS**

There were none.

**GENERAL BUSINESS**

**ACCEPT BID AND AWARD CONTRACT - FLORAL DRIVE/DEMAR AVENUE/ COUNTY ROAD F/RICHMOND AVENUE, CP 12-01**

**Presentation by Public Works Director Mark Maloney**

The plans and specifications for this project were approved at the April 2, 2012 City Council meeting. Bids were opened May 9, 2012, which included a base bid and three alternatives: 1) bituminous pavement; 2) concrete pavement (fixed form); and 3) concrete pavement (slip form). The contract would also include major repair work.

Bids were received from two contractors--C.W. Houle, Inc. and T.A. Schifsky & Sons, Inc. The low bids were submitted by C.W. Houle, Inc., which are close to the Engineer's Estimate. The concrete pavement option is more costly, and staff is recommending bituminous paving. The Engineer's Estimate for the total cost is over $1.8 million. The

bid award is slightly over $1.5 million. This includes an allowance for engineering, administration and any contingencies. Staff recommends acceptance of the base bid with alternate # 1 from C.W. Houle, Inc. in the amount of $1,215,939.60.

Mayor Martin stated that for assessment purposes, the storm sewer repair work on Richmond will be separated from the road reconstruction project.

Councilmember Withhart asked for further information on the life cycle of concrete versus asphalt. Mr. Maloney explained that asphalt has a shorter life cycle and will need seal coating and a full depth reclamation at some point--20 to 25 years. Concrete lasts approximately 40 years. The difference in cost would need to be half in order to be cost effective in this instance.

MOTION: by Councilmember Quigley, seconded by Councilmember Wickstrom to adopt Resolution No. 12-38, which accepts the base bid and alternate No. 1 from C.W. Houle, Inc. for the Floral Drive, County Road F, Demar Avenue Reconstruction Project, City Project #12-01and authorize the Mayor and City Manager to execute a construction contract in the amount of $1,215,939.60.

Discussion:

Councilmember Withhart noted a concern from a resident on County Road F for bikers and pedestrians trying to reach the trail head at the end of County Road F. When Ramsey County upgrades Hodgson Road, the suggestion is for a safety island on Hodgson for bike and pedestrian traffic. Mr. Schwerm responded that a trail or sidewalk is anticipated on the west side of Hodgson, when that reconstruction project occurs. The City will explore trail connections at County Road F cul-de-sac to direct people to the trail head when the improvements to Highway 49 are considered.

ROLL CALL: Ayes: Huffman, Quigley, Wickstrom, Withhart, Martin
Nays: None

## ESTABLISH PROJECT AND ORDER PREPARATION OF FEASIBILITY REPORT - RED FOX ROAD RECONSTRUCTION - CP 12-04

**Presentation by Public Works Director Mark Maloney**

A feasibility report is requested for the reconstruction of Red Fox Road. This is a primary access for an important commercial area in the City and has had a history of traffic congestion. Higher traffic volumes are anticipated as a result of potential redevelopment. There is a pond property that primarily serves Target currently and is privately owned. The City, as part of this project, may seek to increase drainage flow to that pond.

The feasibility report would evaluate existing conditions and make recommendations for public improvements. The improvements would focus on addressing traffic flow. Funding would include special assessments. Meetings will be held with area businesses, as there will be major interruptions with this project. The project is not currently in the Capital Improvement Plan (CIP). Staff recommends modifying the 5-year CIP to include this project.

MOTION: by Councilmember Withhart, seconded by Councilmember Huffman to approve Resolution No. 12-36 establishing the project and ordering the preparation of a report determining the feasibility of street/infrastructure reconstruction of Red Fox Road, City Project 12-04.

Discussion:

Councilmember Wickstrom asked if the project would be done before five years. Mr. Maloney stated that this project may take priority to be done as soon as possible.

Councilmember Withhart asked the anticipated timing giving the ramp closures for I-694 improvements and the Lexington Avenue bridge. Mr. Maloney estimated that the project could begin late in the season.

Mayor Martin asked when the County might schedule the improvements to Lexington, Gramsie and County Road F. Mr. Maloney reported that the County received grant funding for that work. That project is anticipated for 2013.

Councilmember Huffman expressed every confidence that staff will make sure all of the anticipated work will be well timed and coordinated with businesses.

ROLL CALL: Ayes: Quigley, Wickstrom, Withhart, Huffman, Martin
Nays: None

## APPROVAL OF LIQUOR LICENSE RENEWALS

### Presentation by City Manager Schwerm

Liquor licenses run from July 1 to June 30 each year. Taxes and utilities are current for each business. Background checks have been done and no significant violations have occurred. Staff is recommending approval of all licenses.

MOTION: by Councilmember Huffman, seconded by Councilmember Withhart, to approve the following liquor license renewals for the license term of July 1, 2012 through June 30, 2013:

| | |
|---|---|
| Kozlak's Royal Oak Restaurant | On Sale Intoxicating and Sunday |
| Green Mill Restaurant | On Sale Intoxicating and Sunday |
| Meister's Bar and Grill | On Sale Intoxicating and Sunday |

| | |
|---|---|
| Hilton Garden Inn | On Sale Intoxicating and Sunday |
| Red Robin Gourmet Burger and Spirits | On Sale Intoxicating and Sunday |
| Red Ginger China Bistro | On Sale Intoxicating and Sunday |
| Bacchus Wine and Spirits | Off Sale Intoxicating |
| Back Yard Liquor | Off Sale Intoxicating |
| Rice Creek Liquor | Off Sale Intoxicating |
| Walt's Liquor, Wine and Spirits | Off Sale Intoxicating |
| Target | Off Sale 3.2 Malt Beverage |
| Rainbow Foods | Off Sale 3.2 Malt Beverage |
| Island Lake Golf Course | On Sale 3.2 Malt Beverage |
| Mansetti's Pizza and Pasta | On Sale 3.2 Malt Beverage and Wine |
| Wok Cuisine | On Sale 3.2 Malt Beverage and Wine |

Discussion:

Mayor Martin asked the number of liquor licenses yet available under City ordinance. City Manager Schwerm responded that there is one additional Off Sale Intoxicating license available and quite a number of On Sale Intoxicating and Sunday licenses.

ROLL CALL: Ayes: Wickstrom, Withhart, Huffman, Quigley, Martin
Nays: None

**ADJOURNMENT**

MOTION: by Councilmember Huffman, seconded by Councilmember Withhart to adjourn the meeting at 7:45 p.m.

VOTE: Ayes - 5 Nays - 0

Mayor Martin declared the meeting adjourned.

THESE MINUTES APPROVED BY COUNCIL ON THE __ DAY OF _____ 2012.

_____
Terry C. Schwerm
City Manager

# SHOREVIEW PLANNING COMMISSION MEETING
## April 24, 2012

## CALL TO ORDER

Chair Solomonson called the meeting of the April 24, 2012 Shoreview Planning Commission meeting to order at 7:00 p.m.

## ROLL CALL

The following members were present: Chair Solomonson; Commissioners Ferrington, McCool, Proud, Schumer, Thompson and Wenner.

## APPROVAL OF AGENDA

**MOTION:** by Commissioner Schumer, seconded by Commissioner Ferrington to approve the April 24, 2012 agenda as submitted.

**VOTE:** **Ayes - 7** **Nays - 0**

## APPROVAL OF MINUTES

Commissioner Schumer noted two corrections to the March 27, 2012 meeting minutes: 1) date on first page should be March 27, 2012; and 2) Commissioner Wenner's name inserted on first page where Chair Solomonson noted his arrival.

**MOTION:** by Commissioner Schumer, seconded Commissioner Wenner to approve the March 27, 2012 Planning Commission minutes as corrected.

**VOTE:** **Ayes - 7** **Nays - 0**

## REPORT ON COUNCIL ACTIONS

City Planner Kathleen Nordine reported that the City Council approved the Conditional Use Permit for David Nelson and Claire Imsland at its April 2, 2012 meeting, as recommended by the Planning Commission.

**OLD BUSINESS**

**CONDITIONAL USE PERMIT**

**FILE NO:** **2445-12-8**
**APPLICANT:** **Automotive Ventures Group, Inc. / Karen Properties, LL**
**LOCATION:** **3854 Lexington Ave North**

**Presentation by City Planner Kathleen Nordine**

The proposal is to amend the company's permit to allow limited automotive sales on the property. The reason is to be able to address vehicle forfeiture by customers who, for economic reasons, cannot pay for car repairs. The station would purchase the vehicle from the owner and resell it. The maximum number of vehicles for sale would be five. Vehicles for sale would be located in an existing parking lot adjacent to Lexington Avenue and I-694.

The Planning Commission tabled this application at its last meeting and requested further information related to signage, scope of vehicles to be offered for sale, state licensing requirements, current sales data and the proposed parking location for these vehicles.

The applicant has responded that signage would be removable window signage with no painting, pennants, or banners. Staff would require that signs be limited in size to a maximum of 11" x 17". Although state licensing requires a minimum of five vehicles for sale, the applicant anticipates not more than three vehicles would be for sale at any one time based on past history. The vehicles that would be offered for sale would be ones that were brought in for repairs that the owner could not pay for. No commercial vehicles would be sold.

The applicant would apply for a Used Vehicle Dealers License. The applicant has the required liability insurance but would also be required to submit a $50,000 bond. Within the past year, four vehicles have been offered for sale. In the past month there have been two. Vehicles on display for sale are typically on-site for from one to three months.

The City's Development Code allows automotive sales in the C-2, General Commercial District, the zoning designation of the subject property. A Conditional Use Permit may be granted if the use is permitted in the zoning district and standards and criteria of the Code are met. There is nothing specific in the City's Code that establishes criteria for automotive dealerships.

The proposal is in compliance with the Comprehensive Plan and compatible with the neighborhood. No additional improvements are needed for this proposed use. Parking capacity on the property can accommodate the proposed additional use. Staff is recommending that the Planning Commission recommend approval to the City Council with the conditions listed in the staff report that include prohibition of use of the reader board sign for automotive sales and reimbursement to the City for any enforcement issues.

Commissioner Ferrington asked what provision is made for the Conditional Use Permit to be revoked if there are violations. Ms. Nordine explained that the permit can be revoked if there are violations to the conditions placed upon the permit. A violation not related to automotive sales would not be a basis to revoke this Conditional Use Permit. She noted that there are several Conditional Use Permits on this site that will be consolidated to the extent possible when this is presented to the City Council.

Commissioner Proud agreed with the consolidation and stated that because of noncompliance with the reader board and other signage, he would like to see leverage for City enforcement within the conditions of the Conditional Use Permit. Condition No. 11 does not cover all City enforcement costs. City Attorney Filla stated that if the applicant is in violation of City Code, the City can pursue enforcement. Costs can be requested form the court.

Commissioner Proud responded that although he has not represented the City, in other instances he has not been successful in obtaining costs through the court, unless it was in a written contract. That is why he does not believe the City had the necessary leverage for enforcement. City Attorney Filla stated that the Conditional Use Permit is for the use, not the entire site. Commissioner Proud requested that the enforcement provision be written to cover the entire site.

Commissioner McCool suggested a condition that would include employees not parking in the spaces for auto sales. Ms. Nordine stated that staff does not believe there is a parking issue on the site, which is why such a condition was not included.

Commissioner Ferrington stated that her concern is that it will take significant enforcement to insure this site remains in compliance. She would like to see language used in future applications that builds in a way for the City to recoup enforcement costs.

Commissioner Wenner referred to condition No. 8, "Vehicles offered for sale on this property shall include only those acquired by the service station operating on this property. These vehicles shall include only those forfeited or acquired from service station customers. Vehicles from other service stations, including those owned by the same operator, shall not be offered for sale on this property." He suggested a change to the first sentence that would read, "Vehicles offered for sale on this property shall be limited to those vehicles acquired...". This would prohibit vehicles brought in from other locations to be sold from this site.

Commissioner Schumer noted that the third sentence in condition No. 8 addresses that concern.

Commissioner Solomonson noted that the Sinclair station across the street is owned by the applicant and vehicles can be sold from that site.

Commissioner Proud asked if there are restrictions on the signage for selling vehicles in regard to color, lighting, whether the reader board can be used. Ms. Nordine stated that no lighting is allowed, nor use of the reader board. The signage would be paper. Color is not addressed.

**Mr. Mark Mclean**, 3850 Lexington Avenue N., stated that the purpose of this application is not to become a used car lot. The purpose is to be able to have a few vehicles for sale as the need

arises. It can be done subtly and as a service to the City. It is a growing customer demand from people who cannot afford their car repairs. Also, people ask if he knows of a good used car. This use needs to be part of his business plan. In the year he has been on this property, no vehicles have been sold from the Sinclair site. The state requirement is to have five stalls for cars for sale. He does not anticipate more than two or three at a time. He is not required to have five vehicles in those required five stalls. Having a state license makes it easier for title work, administration and the fact that detailed must be kept to comply with the license. The license also assures customers. A license would also require that a sale would be subject to the No Lemon Law. Signs are planned, but it will not be a big part of the business. Advertising can also be done on the internet. The stalls can be designated to keep traffic flow efficient. Keeping the sales subtle will not impact the new businesses coming into the area. The restrictions proposed for the Conditional Use Permit are reasonable.

Commissioner Proud thanked **Mr. Mclean** for his forthright answers to the Commission's questions. He asked if any sales would be on consignment and suggested black and white signage with no lights or digital. **Mr. Mclean** stated that he will use professional signs. There will be no consignment sales.

Commissioner McCool asked if there is a need for the ability to sell vehicles on both the Sinclair site and the subject site. **Mr. Mclean** stated that he is willing to rescind his ability to sell cars at the Sinclair site. It would not be feasible to only sell cars at the Sinclair site because of the volume difference between the two sites.

Chair Solomonson opened the discussion to public comment. There was none.

Chair Solomonson stated that with such tight restrictions for this Conditional Use Permit, his concern is allowing this additional use. There is a lot going on commercially in this area. He is not in favor of changing the Conditional Use Permit.

Commissioner McCool noted that the Conditional Use Permit granted in 1983 requires reimbursement to the City for all enforcement costs. This condition would still be in place, and he agrees with staff that all of the Conditional Use Permits granted for the site should be consolidated with reimbursement subject to all conditions of all the Conditional Use Permits. This is a use that works. The conditions placed on the use will keep it low volume and work for the concerns expressed by the Commission. This is helping a business out that is making a reasonable request.

Commissioner Schumer agreed stating that the additional use is simply an expansion of the existing business, not something new. It is a natural progression that will be low volume. What is proposed is part of doing business, and he supports the application.

Commissioner Ferrington stated that she is not comfortable bringing used car sales to the City. However, the use is allowed regardless of personal feeling. City Attorney Filla stated that the use can be regulated but not prohibited.

Chair Solomonson asked how the use was prohibited in the first place. City Attorney Filla responded that he would have to look to see if, at an earlier time, the use was prohibited by Code.

Commissioner Proud stated his support with his suggested changes to condition Nos. 6 and 8.

Commissioner Wenner agreed and stated that the applicant has explained how his industry has changed. These situations are presented to him, and he is trying to provide a service. The Code allows this use and the City should help to solve this issue.

Commissioner Thompson stated that she would support the application. Her concern of placement of parked cars and traffic flow have been addressed.

Chair Solomonson stated that this would set a precedent for increased car sales in the zoned C-2 areas in the City. Also, there is nothing to explain why car sales were prohibited on this site. He would like to see the Code revisited in this instance.

MOTION: by Commissioner Schumer, seconded by Commissioner McCool to recommend the City Council approve the Conditional Use Permit for Automotive Ventures, Inc./Karen Properties, LLC allowing automobile sales on the property at 3854 Lexington Avenue. Said approval is subject to the following conditions with one change in condition No. 6, line 2, to read that window signage shall be non-electronic and not lighted and shall not exceed the size of 11" x 17" in area; and approval is based on the four findings listed.

1) This amendment permits automobile sales on the property provided the maximum number of vehicles for sale at any one time does not exceed 5.
2) Condition No. 4 in Conditional Use Permit 971-83-22 which states "no vehicles may be offered for sale on the property" is rescinded.
3) Condition No. 4 in Conditional Use Permit 99-18 is hereby modified as follows. The parking area shall be used for employee parking, the parking of customer vehicles currently being serviced and vehicle sales as conditioned with this permit. Exterior storage is not permitted on this property. All vehicles shall be licensed and operable. No vehicles, with the exception of those for sale, shall be stored on the site for more than 30 consecutive days.
4) Automobile vehicles for sale shall be limited to passenger vehicles only. The sale of commercial vehicles is prohibited.
5) Automobile vehicles for sale shall be displayed on the property in the parking areas as identified in the submitted site plan.
6) Additional signage advertising car sales is not permitted on the property, with the exception of window signage displayed in the vehicle being offered for sale. Said window signage shall not exceed 11" x 17" in area. The existing message center sign shall not be used to advertise vehicles for sale.
7) Third party sales are prohibited.
8) Vehicles offered for sale on this property shall include only those acquired by the service station operating on this property. These vehicles shall include only those forfeited or acquired from service station customers. Vehicles from other service stations, including those owned by the same operator, shall not be offered for sale on this property.

9) Records shall be made available at the City's request documenting the acquisition and sale of vehicles. Said records shall include, but may not be limited to: reason for forfeiture, acquisition method, date of acquisition from the seller, and the date sold by the dealership,
10) The Permit holder must have a valid Minnesota motor vehicle license to sell cars on this property.
11) Permit holder shall reimburse the City for all costs incurred, including legal fees, in order to enforce the terms of this conditional use permit.

This approval is based on the following findings:

1) The use is in harmony with the general purposes and intent of the Development Ordinance.
2) The use is in harmony with the policies of the Comprehensive Guide Plan.
3) Certain conditions as detailed in the Development Ordinance exist.
4) The structure and/or land use conform to the Land Use Chapter of the Comprehensive Guide Plan and are compatible with the existing neighborhood.

DISCUSSION:

Commissioner Proud offered an amendment to the end of condition No. 8 that would read, "These vehicles shall include only those forfeited or acquired from service station customers in satisfaction of unpaid repair charges."

Commissioner McCool noted the situation where someone came in and could not afford the repairs. The station then bought the car, made the repairs and sold it. In that instance, there would have not been a satisfaction.

Commissioner Schumer stated that he cannot support the amendment because of the example described by Commissioner McCool.

Commissioner Proud stated that he would not want to support instances with vehicles brought in to be sold before the station makes the repair. That is operation similar to a used car lot. Commissioner Wenner seconded the amendment.

Commissioner McCool asked **Mr. Mclean's** reaction to the amendment. **Mr. Mclean** stated that unpaid repair does not cover the charge for diagnostics on the car. The amendment complicates the matter. Commissioner McCool stated that he would vote against the amendment because the application is for cars that are brought in for repairs but cannot afford the work. He also does not want to see this turned into an open sales site, but the amendment stipulating just satisfaction of charges does not give the business what it needs.

VOTE ON FIRST AMENDMENT:

Ayes - 2 (Proud, Wenner) Nays - 5 (Ferrington, McCool, Schumer, Thompson, Solomonson)

The amendment failed.

Commissioner McCool offered an amendment to the second sentence of condition No. 8 to read, "These vehicles shall include only those forfeited or acquired from customers whose vehicles are at the service station for repairs." Commission Ferrington seconded the amendment.

VOTE ON SECOND AMENDMENT:

Ayes - 7 Nays - 0

The amendment was adopted.

VOTE ON MOTION:

Ayes - 6 Nays - 1 (Solomonson)

**NEW BUSINESS**

**VARIANCE**

**FILE: 2414-11-07**
**APPLICANT: James Gruber**
**LOCATION: 3289 Emmert Street**

Presentation by City Planner Kathleen Nordine

The applicant received a variance last year to reduce the front yard setback for Parcel 1 of a subdivision for construction of a future new home. The front yard setback was reduced to 40 feet. The setbacks are based on adjacent properties, which created difficulty for the setback on the subject property. The subdivision has been recorded with Ramey County, as has the variance. The subject property is now for sale. The applicant seeks an extension of the variance for one year to April 26, 2013, subject to the conditions of the variance approval remaining in effect.

Staff is recommending the extension be approved.

MOTION: by Commissioner Schumer, seconded by Commissioner Wenner to extend the variance approved for Parcel 1 reducing the front yard setback for a future home on the property to 40 feet. The subdivision and Resolution have been recorded at Ramsey County and the property is being marketed for sale. Said extension is for a one-year period to April 26, 2013. Conditions attached to the variance approval shall remain in effect.

VOTE: Ayes - 7 Nays - 0

**PUBLIC HEARING - PRELIMINARY PLAT/ COMPREHENSIVE PLAN AMENDMENT REZONING/ PLANNED UNIT DEVELOPMENT - DEVELOPMENT STAGE**

**FILE NO: 2446-12-9**
**APPLICANT: LAKEVIEW TERRACE, LLC**
**LOCATION: 3588 OWASSO STREET**

Commissioner Proud recused himself from consideration of this matter.

**Presentation by City Planner Kathleen Nordine**

This application is to demolish a 13,000 square foot retail center in order to build a high density apartment complex consisting of 104 units. The project includes realigning Owasso Street with County Road E at the Victoria Street intersection. Owasso Street would be relocated to the north to align with the west leg of County Road E at Victoria. This will involve relocation of public utilities and replacement of a sidewalk. A new trail will be added along the west leg of County Road E. There will also be signal improvements and medians added. Traffic is anticipated to be somewhat higher by 143 trips per day than the Midland Plaza retail center, but the distribution pattern will be different with a residential use. The road improvements are intended to improve traffic flow in this area.

Land uses abutting this property include low density residential to the south, a church and park to the west, and railroad and business park to the north. The proposed use should not adversely impact surrounding land uses. The wetland pond on the site provides separation from the low density, single-family residential neighborhood to the south.

This redevelopment would replace an underutilized property with housing that supports the City's goals by expanding housing choices and provide a rental option not currently available in the City. This good reinvestment of developed property that the City encourages.

Four applications have been submitted:

1) Comprehensive Plan Amendment to change Commercial zoning to RH, High Density Residential of 8 to 20 units per acre. The proposed land use (RH) Adjacent Midland Terrace is zoned RH. This proposed density for this development is 16.6 units per acre.
2) The preliminary plat would be created to divide the property into two parcels--one for the apartment building and one for an adjacent parking are for the apartment building. The dedication for Owasso Street right-of-way would also be platted.
3) Rezoning from C1, Retail Service and R3, Multi-family Residential to a PUD, Planned Unit Development. Flexibility is requested for setback requirements from Owasso Street and Victoria Street, height of the building, and the number of parking lot stalls and setback for the parking lot.
4) PUD redevelopment of the property with a 104 unit apartment building.

At the Planning Commission meeting on February 28, 2012, concern was expressed about setbacks, the height of the building and water quality in the wetland area. The building placement is a result of the width of Owasso Street, which is wider than the developer thought. This has shifted the building further south closer to the wetland and reduced the footprint of the building further reducing the number of units to 104. The proposed building setbacks would be 73.49 feet from Owasso Street, 66.21 feet from Victoria Street and 18.2 feet from the wetland. The wetland setback does meet the 16.5 foot required buffer.

The permitted height is 35 feet; the developer proposes 78.5 feet. However, the building height can be exceeded when there is no impact to firefighting capabilities, and the Lake Johanna Fire Department has reviewed the plan and indicated no concerns. Further, increased height can be allowed when for every foot of increased height, there is an additional foot of increased setback. Deviations from the setback requirements are proposed

The visual impact of the building to the single-family neighborhood is mitigated by the wetland/pond separation. A reduction in height would not have a significant effect. The distance of the structure from the neighborhood reduces the impact of the actual height.

Parking stalls proposed are 167, or 1.7 stalls per unit. City code requires 2.5 stalls per unit. The number of parking stalls may be reduced when shared parking is available or proof of parking is shown. As the building is adjacent to Midland Terrace, that parking lot can accommodate any overflow parking needs.

Storm water management for the site includes an underground treatment chamber for water quality before discharge into the wetland/pond. A filtration basin will treat runoff from the southwest part of the building before it is discharged into the wetland. Roof drainage is directed into the wetland. The developer is working with a consultant to further identify ways to improve water quality in the pond area.

The Environmental Quality Committee (EQC) reviewed the application at its April 23, 2012 meeting and supports the water quality work proposed and a shoreland vegetative buffer. The EQC requested collection of roof water runoff for reuse.

Notices were sent to properties beyond 350 feet, and a development sign is posted on the property. Comments received indicate some support for the road realignment. However, there is opposition to the density of development, the height of the building and its visual impact. Residents state that this development is not compatible with the neighborhood and expressed further concerns about traffic and water quality.

Staff believes the proposal supports City goals and policies related to land use, housing and redevelopment. The change in land use will not significantly impact adjacent land uses. The visual impact of the structure is mitigated by the wetland/pond, the distance from the low density residential neighborhood, and architectural design. Realignment of the road will improve traffic flow and safety. Staff is recommending that the Planning Commission recommend approval to the City Council, subject to the conditions and findings listed in the staff report. Staff has requested the developer to work further with the City on landscaping to soften the visual impact

of the building and tree replacement along Owasso Street, as well as consider the recommendations of the EQC.

**Commission Discussion**

Commissioner Wenner asked if the roof is white. Ms. Nordine explained that the roof is a mansard style which shields the flat roof on the structure. The flat roof would have a white membrane to reflect the sun rather than absorbing. This cannot be seen since it is behind the mansard roof.

Commissioner Ferrington noted the median planned on Victoria near the intersection with Owasso Street. She asked if there would be a cross walk there, so that pedestrians, especially children going to school, could cross one direction of traffic at a time, since the street will be wider and it is a busy intersection. However, if it is not close enough to the intersection signal lights, that may not be possible. Ms. Nordine stated that she will discuss the issue further with the Public Works Director.

Commissioner McCool stated that provided parking would be 147 stalls fewer than what are required. Although shared parking is shown with 51 additional spaces, that still does not reach the number required. Ms. Nordine responded that she looks at the apartment complex as a whole, which has about 875 stalls.

Chair Solomonson asked if there would be a problem with snow sliding from the roof. Ms. Nordine stated that the roof is a standard seam and can be designed with snow breaks.

Chair Solomonson called a five-minute recess after which he reconvened the meeting.

City Attorney Filla stated that the required notices have been published and provided for this public hearing.

Chair Solomonson declared the public hearing open.

**Mrs. Murt Seltz**, Owasso Heights Road, stated there are a lot of children in the neighborhood. The building will be an eyesore and a big six-story building is like fitting a square peg into a round hole. It is too big. She is not sure if tax money is being used. She does not believe that "Building it they will come." Big projects get built that do not work out as planned, such as Galtier Plaza and River Place. Luxury apartments and trains do not belong in the same sentence. People who can afford luxury apartments will have choices and will not want to hear trains. In the last week, two trains went through backing up traffic during school dropoff time. On many levels this plan does not work. The last thing she would want is a huge economic dinosaur on that corner that compromises safety.

**Ms. Carrie Lemay**, 530 Lake Cove Court, asked if the school district has addressed the capacity of the school and the traffic at that corner. As a parent of children in Island Lake School, it is bursting at the seams. She is very concerned about the added number of children that may attend that school. The school is tearing down walls and trying to find new spaces to be made into

classrooms because it is at capacity. Also, she asked if the gathering space planned in the landscaping would become a smoking lounge, if there is no smoking in the building. That area would be located right across the street from the elementary school where children would observe what is going on. She would like to know the purpose of that space.

**Ms. Patricia Gunderson**, 390 Harriet Avenue, agreed with what the first speaker said. If the roof shown is not accurate, is something else not accurate. The six-story building does not fit in the neighborhood. She is also concerned about traffic.

**Mr. Rolly Seltz**, stated that he is a volunteer in the Island Lake School. At 8:15 and 8:30, when children arrive traffic is already a mess with little children climbing out of cars with one and two back packs. This would add to the problem of traffic and children. In the afternoon, it is even worse.

**Mr. Noah Bly**, Urban Works Architecture, introduced the development team, Max Segler and Alan Menning from Tycon and Civil Engineer Dan Tilson from G-Cubed. He stated that the height is intrinsic to making this project work. A larger setback has been created from Victoria with a buffer area where there will be a gazebo and area for grills. It is not perceived as an area for smokers. The building will be smoke free. The building was also moved further south. This allowed a green buffer between the flat lot parking and the building, which will make the units on that side more attractive. There is also a buffer between the new sidewalk and the road. Native plantings will be used on the south side. The underground parking will be structured so that fire trucks can use the space on top. Every unit has a screened porch. The storm water will be treated before reaching Lake Shoreview. The only water that will be directly discharged into the lake is clean water from the roof.

Although those who spoke at this meeting are opposed to the building, there is also community support, as some have asked to be on the waiting list to get into the building.

Commissioner Ferrington asked the reason it is necessary to have a building of six stories. **Mr. Bly** stated that it is hard to convey the quality of the building on the exterior and interior. To make it work economically, it is a challenge to make it work without a certain scale. It has been reduced from 120 units to 104 units. If the building were five levels with wood construction, it would be almost the same height. The design of the roof will mitigate some of the impact.

Commissioner Thompson asked about the adequacy of the parking and market demand.

**Mr. Bly** responded that the parking is based on covering resident needs. There is a substantial amount of enclosed parking, which is what the market is interested in. The building has 138 bedrooms. The ratio used is 1.27 stalls per bedroom and 1.7 stalls per unit. Chances are the building needs fewer than 1.7. But the developer has chosen to increase that number to make sure to meet resident needs. There 124 enclosed stalls, which is more than the number of units plus the excess stalls and plus there are excess stalls around them. As for demand, there is low vacancy at this time for multi-family because there has been so little construction. There is a seismic shift in how people rent. Money that could be used to buy a house will be used for rent for a product of this type.

Chair Solomonson asked if there are common areas in the building and if there is adequate parking for a big party. He also asked for further information about the roof. **Mr. Bly** stated that there are plenty of stalls for those coming as guests plus many stalls in Midland. The roof is a mansard roof with standard metal seam. The flat portion is on the concrete deck behind the mansard roof. As for ice and snow, the roof will have pleats to stop snow and ice. There will be a canopy over the entrance so there would be no chance of snow falling on people.

Chair Solomonson asked Mr. Bly to address traffic issues. **Mr. Bly** stated that a traffic study was done. Ms. Nordine added that traffic generation for the existing land uses as well as the proposed development has been taken into consideration with the redesign of the roadways.

Commissioner McCool asked if the adjacent parking lot consists of 51 spaces. **Mr. Bly** answered that it will be reconfigured to have 51 spaces and will serve the adjacent building as well as serve as overflow to the proposed building. There is also parking around the adjacent building in addition to that lot.

Commissioner Ferrington asked if the EQC recommendations will be considered. **Mr. Bly** stated that they have just been received. They will certainly be studied and considered, but he does not know if they will be implemented.

**Mr. Bly** stated that the funding for the project is private. Part of the financing is with tax increment financing, which means taxes are used to pay for part of the development costs.

**Ms. Patricia Gunderson**, 390 Harriet Avenue, expressed concern about the occupancy rate. She asked if there has been a study in Shoreview of the need for this type of housing. What is the demand for rental? What is the occupancy rate for rental now? What will the rent be? Also, she is concerned that it will become low income housing because she is not sure people will want a luxury apartment across from two schools and a train with a busy intersection. There is enough low income housing. She does not agree that there is enough parking and still does not support a six-story building.

**Mrs. Murt Seltz**, Owasso Heights Road, asked who owns the pond and expressed her concern for water quality. For luxury apartments, she would guess there may be two vehicles per apartment so she is very concerned about parking. She does not understand why the building has to be so tall to be profitable. If so many variances are needed, perhaps this is not the best plan for this property. It may be too big and too high. The school is bulging at the seams. The principal has concern about how many more students can be absorbed. There are often 200 cars in passing trains, s long train.

**Mr. Bly** responded that Midland Terrace is currently at 98% occupancy. With turnover, that is approaching the maximum. There is a significant demand for rental units. The rental rates will be higher, perhaps $1300 for a one bedroom apartment, which is not affordable housing. He does not have estimates on how many children there might be.

Ms. Nordine explained that lot lines to extend into the wetland area. Tycon Companies is the underlying owner of wetland/pond. The City uses if to manage stormwater runoff from the adjacent roadways.

Commissioner Ferrington asked the repercussions if this plan were not approved. Is the road linked to the development. Ms. Nordine stated that without the road realignment, the property cannot be redeveloped.

Commissioner Wenner asked if there will be recreational use of the water. **Mr. Bly** stated that the preference is for recreation. At this time, a dock is not in the plans because of the difficulty of handicapped access. The developer is interested, but a plan has not been developed.

MOTION: by Commissioner Schumer, seconded by Commissioner Wenner to close the public hearing.

VOTE: Ayes - 7 Nays - 0

Commissioner McCool asked for further information about the tax increment financing (TIF) of this project. Ms. Nordine stated that she is not familiar with those details. The developer has been working with Community Development staff. An application for TIF assistance has been submitted, which will be considered by the City Council at the June 18th meeting.

Commissioner Wenner asked if there have been discussions with the school district regarding traffic and whether it would be possible for traffic to get to the school on the other side of it. Ms. Nordine stated that discussions have occurred regarding the roadway improvements. There has not been specific discussions about the apartment land use. There are constraints to the Island Lake School site in regard to traffic flow, recreation needs and what can be done to resolve issues with the dropoff and pickup of children at that school. The back of the school is used by buses. That has eased the issue, but she does not know if there could be access in back for parents.

Chair Solomonson stated that the benefits of this project include a housing opportunity Shoreview does not have, a road realignment, storm water system, but the negative is the height of the building. With a lake on one side, a railroad and 500 feet from the nearest residential area, this is a unique area. He still has a concern about parking, but he likes where the building has been moved. The benefits outweigh the negative of the building height. He will support the proposal as presented.

Commissioner Ferrington stated that she does not want the City to lose the money captured for the road realignment, which will be a big improvement. The changes made have improved the development. She can support the proposal, even though she also does not like the height of the building.

Commissioner McCool stated that there are many positives and it does bring something that Shoreview does not have. He still has concerns about parking and is not satisfied that parking can be solved by pushing it into Midland Terrace because there is no legal right for that use.

Using Midland Terrace could be shut off at any time. The adjacent building will be losing parking. It is not excess parking but will create a problem for that building. The scale is needed for the quality. TIF will subsidize the cost in the long term. The City is spending money to be recaptured with tax increment. There is too much building on this site. Density is figured on a 6-acre site that is two-thirds water. The building far exceeds height limitations, and the development is 100 parking spaces short. There could be a better use of the site.

Commissioner Schumer stated that he is pleased to see the setback from Victoria and is not so concerned about the height. The positives outweigh the negatives, and he supports this project.

MOTION: by Commissioner Schumer, seconded by Commissioner Wenner to recommend the City Council approve the following requests submitted by Lakeview Terrace/Tycon Co. for the redevelopment of Midland Plaza, 3588 Owasso Street with a 104 unit apartment building. Said recommendation for approval is subject to the following conditions.

*Comprehensive Guide Plan Amendment*

1. The planned land use of the property changing the existing C, Commercial land use designation to RH, High Density Residential.
2. Review and approval of the amendment by the Metropolitan Council.
3. The amendment will not be effective until the City grants approval of the Final Plat and PUD - Final Stage requests and the development agreements are executed.

*Rezoning*

1. This approval rezones the property from C1, Retail Service and R3, Multi-Dwelling Residential to PUD, Planned Unit Development.
2. The underlying zoning district for this PUD is R3, Multi-Dwelling Residential
3. Rezoning is not effective until approvals are received for the Final Plat, PUD - Final Stage and development agreements executed.

*Preliminary Plat*

1. A public use dedication fee shall be submitted as required by ordinance prior to release of the final plat by the City.
2. The final plat shall include drainage and utility easements along the property lines. Drainage and utility easements along the roadways shall be 10' wide and along the side lot lines these easements shall be 5' wide and as required by the Public Works Director.
3. Private agreements shall be secured between the parcels in the subdivision and the adjoining Midland Terrace Apartment complex regarding joint driveway, parking and maintenance agreements. Said agreements shall be submitted to the City Attorney for review and approval prior to the City's release of the Final Plat.
4. The developer shall submit an application to vacate Owasso Street with the Final Plat application.
5. The Final Plat shall be submitted to the City for approval with the Final Stage PUD application.

*Planned Unit Development – Development Stage*

1. This approval permits the redevelopment of 3588 Owasso Street parcels with a 104 unit 6-story tall apartment building as depicted in the plans submitted as part of this application.

2. Private agreements shall be secured between the parcels in this PUD and the adjoining Midland Terrace Apartment Complex regarding joint driveway, parking and maintenance agreements. Said agreements shall be submitted to the City Attorney for review and approval prior to the City's review of the Final Stage PUD plans and Final Plat.
3. Access to the proposed development is prohibited from Victoria Street. Access to the site shall be provided via the driveways off of Owasso Street as indicated in the approved plans.
4. Revisions may be required to the tree preservation plan that addresses the replacement of trees along the existing Owasso Street. A revised plan, if required, shall be submitted with the Final Stage PUD and Final Plat applications. Replacement trees shall be planted in accordance with the City's Woodlands and Vegetation Ordinance.
5. Approval of the final grading, drainage, utility, and erosion control plans by the Public Works Director is required, prior to submittal to the City of applications for Final Plat and PUD – Final Stage. Final plans shall identify site construction limits and the treatment of work (i.e. driveways, parking areas, grading, etc.) at the periphery of these construction limits.
6. The proposed apartment housing structure shall be of a 6-story design as depicted on the plans submitted with this application. Said building shall include the architectural enhancements and high-quality building materials as identified. The structure shall not exceed the height, 78.5' as identified in this report and on the submitted plans.
7. Additional landscaping may be required along the south side of the building to soften the structure's appearance when viewed from the adjacent single-family residential neighborhood.
8. The applicant is required to enter into a Site Development Agreement and Erosion Control Agreement with the City. Said agreements shall be executed prior to the issuance of any permits for this project. The Development Agreement shall address:
    a. Construction management and nuisances that may occur during the construction process, including parking for contractors. No parking is permitted on Victoria Street.
    b. Best Management Practices for Water Quality improvement
    c. Landscape maintenance
    d. Maintenance of stormwater management facilities, including the filtration basins
9. This approval shall expire after two months if the Planned Unit Development - Final Stage application has not been submitted for City review and approval, as per Section 203.060 (C)(6).

This approval is based on the following findings:

1) The proposed redevelopment plan supports the policies stated in the Comprehensive Plan related to land use, housing and redevelopment.
2) The proposed redevelopment plan carries out the recommendations as set forth in the Housing Action Plan
3) The proposed redevelopment plan will not adversely impact the planned land use of the surrounding property.
4) The proposed deviations permit this site to be redeveloped with a use that expands life-cycle and affordable housing, including housing choice in the city. The plan also results in a public road improvement project that will improve traffic flow and safety.

5) Sustainable design features will be incorporated into the building and site design.
6) Certain conditions as detailed in the Development Ordinance exist.

VOTE: Ayes - 5 Nays - 1 (McCool)

**MISCELLANEOUS**

**City Council Meetings**

Commissioners McCool and Schumer will respectively attend the May 7, and May 21, 2012 City Council meetings.

**Planning Commission Workshop**

The Planning Commission will meet in a workshop session immediately prior to the regular May 22, 2012 meeting, at 6:00 p.m.

**Text Amendment - Temporary Signs**

Ms. Nordine reported that the proposed amendment is in response to the City Council requesting staff to review the ordinance on temporary signs. The main issues of enforcement relate to temporary signs and message center signs. Further, the amendment would streamline the review process for applicants. The maximum sign area would be increased for larger buildings, such as Target; increasing the number of times per year temporary signs can be used; and increasing the time of display for temporary signs from 7 to 14 days.

The need for a Comprehensive Sign Plan would be eliminated, if signs are in compliance with the City's development code. A Comprehensive Sign Plan would be required when there is deviation from the ordinance.

Chair Solomonson asked Commissioners for general comments in response to more leniency with temporary signs and use of message centers. He commended staff for incorporating previous Planning Commission feedback. In regard to using the message centers to alleviate the need for temporary signs, his concern would be that the message center is readable from the road.

Commissioner Proud stated that he strongly disagrees with broadening the use of message center signs. He has seen no evidence or statistics that would show that it would add value to the business community. They do detract from the aesthetics of the community. Further, he stated that there is no ability to measure the brightness of the message center signs. He would not want to liberalize their use without the ability to measure brightness and enforce code regulations. He would like to see this matter brought to a workshop discussion.

Commissioner Wenner noted that in the City there is a proliferation of banners and sign boards that are in violation of the current ordinance. There is an issue of enforcement of standards,

which is more important to him than type of signage. If there is going to be a change to the ordinance, there needs to be the ability for enforcement.

Chair Solomonson stated that he would favor added flexibility for use of message centers, which he believes look better than a variety of temporary signs and banners. He agreed that enforcement is also an issue. He asked what feedback has been given by the Economic Development Commission (EDC). Ms. Nordine responded that the EDC is in general in favor of more flexibility in temporary sign regulations and also with message centers. Businesses feel that competitive businesses in other communities have an edge in advertising. She added that the City permit process is cumbersome.

Commissioner McCool agreed that this is mostly an enforcement issue. He would like to see the ordinance stipulate specifically what is acceptable, but whether more flexibility or not, it needs to be balanced with enforcement. Ms. Nordine stated that enforcement does consist of sign sweeps. More often it is in response to complaints.

Chair Solomonson suggested a joint workshop with the Economic Development Commission and the City Council because he is not sure the Planning Commission has all the information on this issue.

**ADJOURNMENT**

MOTION: by Commissioner Schumer, seconded by Commissioner Ferrington to adjourn the regular Planning Commission Meeting of April 24, 2012, at 10:12 p.m.

VOTE: Ayes - 7 Nays - 0

**HUMAN RIGHTS COMMISION**
**MEETING MINUTES**
**April 25, 2012**

## CALL TO ORDER

Commissioner Minton called the meeting to order at 7 p.m. with the following members present: Julie Williams, Elaine Carnahan, Richard Bokovoy, Nancy Hite and Cory Springhorn. The following members were absent: Sam Abdullai (excused), Mark Frey (excused) and Kamilyn Choi (excused). Also present was Tessia Melvin, Assistant to the City Manager/Communications.

## APPROVAL OF MINUTES

Commissioner Hite moved to accept the March 28 minutes, seconded by Commissioner Williams.
Vote: 6 AYES 0 NAYS

Commissioner Springhorn arrived at 7:05 p.m.

## HUMAN RIGHTS COMMISSIONER INTERVIEWS

The Commission interviewed Mark Hodkinson.

## COMMUNITY DIALOGUE CONCLUSION

Commissioner Minton stated that he thought the event was successful and the survey was helpful. Commissioner Hite responded that she thought the questions and speakers were informative. Melvin stated that 4 additional cities plan to re-broadcast the series on their cable television channel.

## CARING YOUTH AWARD

Melvin presented the youth caring award packet to the commissioners. The Commission commented on the possibility of the program and made minor changes to the application. Melvin reported that she would make necessary changes and send them to commissioners and schedule a time on the City Council's agenda. A major change included asking the question:
**How did the youth take the initiative to identify a need in a community and/or take an action to remedy a situation or meet the need.**

## ADJOURN

There being no further business, Commissioner Carnahan moved to adjourn their regular meeting at 8:40 p.m., seconded by Commissioner Hite.

Motion was adopted unanimously.

**MINUTES**
**PARKS AND RECREATION COMMISSION**
**APRIL 30, 2012**

## CALL TO ORDER

The meeting was called to order at 6:03 pm by former Chair Charlie Oltman. The meeting was held in the park building at Bucher Park.

## ROLL CALL

Commission Members Present: Pat Sager, Linda Larson, Charlie Oltman, Kent Peterson, Athrea Hedrick, Desaree Crane, Carol Jauch (arrived at 6:05).

Commission Members Absent: Cathy Healy

Others Present: City Manager Terry Schwerm, Buildings and Grounds Superintendent Gary Chapman, and Candace Amberg, Brauer & Associates

## APPROVAL OF MINUTES

Peterson moved, seconded by Hedrick, approval of the March 22, 2012 Parks and Recreation Commission minutes. Motion was adopted 6-0.

## BUCHER PARK RENOVATION

Schwerm introduced Candace Amberg, a park design consultant from Brauer and Associates, who is assisting the City in the Bucher Park renovation project. He noted that Candace also assisted with the Sitzer Park renovation project that has been well received by the community and users of Sitzer Park.

Candace provided a brief overview of Brauer and Associates and then described their approach to this project. She indicated that she would take the input from the Parks and Recreation Commission, area residents, and youth athletic association representatives and put together alternate concept plans for review at the next regular commission meeting. She then presented some base information on Bucher Park.

Commission members expressed the following ideas for renovating the park:

- Improve drainage on soccer and baseball field areas
- Opening views of the pond and using as more of an amenity
- Removing invasive vegetation
- Improving unsightliness of drains/culvert area
- Use more native vegetation
- Improve screening of general skating/hockey area
- Meander trail to create more interest

- More focus on sledding hill (lighting)
- Include a slide imbedded into sledding hill (New Brighton example)
- Update entry/gateways into park
- New and more significant landscaping

Area residents then had an opportunity to make suggestions about possible park improvements. Although most residents that were in attendance indicated that they really liked the current design/features of the park, some of the suggestions include:

- Improving trail segments to insure that they are not under water
- Adding a larger picnic shelter that could be used for rentals or neighborhood gatherings
- Improving/updating playground equipment
- Longer run out area for sledding hill
- Improvements that would enhance water quality in the Kerry Lake storm drainage area
- Maintain the vita course (exercise element in the park)

After receiving public input for nearly an hour, Commission members indicated that they hope to receive more input from some of the families with younger kids in the neighborhood. During this discussion, Candace had left the meeting and met with several people that were near the playground to get input on the project. The Commission asked that their next meeting to review the concept plans be held at the City Hall.

**STAFF REPORT**

Schwerm noted that the unseasonably warm weather in March had impacted the Department from starting maintenance in park areas several weeks ahead of schedule to reducing daily admissions at the Community Center. He indicated that the software for the Park and Recreation Departmentis operations was recently upgraded. This updated program will provide the Department better tools to process registrations and be more user friendly. He also noted the "Silver International Aquatics Safety Award" that had been received by the pool staff from Ellis & Associates.

**COMMISSION REPORTS**

None

**ADJOURNMENT**

Oltman moved, seconded by Sager, that the meeting be adjourned at 7:45 pm. Motion was unanimously adopted.

**SHOREVIEW BIKEWAYS & TRAILS COMMITTEE**

**Meeting Minutes**

**May 3, 2012**

## 1. CALL TO ORDER

The meeting was called to order at 7:00 p.m.

## 2. ROLL CALL

| | |
|---|---|
| Members Present: | Keith Severson, Mark Stange, Judd Zandstra, Craig Francisco, Craig Mullenbach, Jay Martin |
| Members Absent: | Bill Atkins, Jay Thacker |
| Guests: | Scott Yonke, Director of Planning and Development, Ramsey County Parks & Recreation Dept. |
| City Staff: | Charlie Grill |

## 3. APPROVAL OF AGENDA

The agenda was approved.

## 4. APPROVAL OF MEETING MINUTES

The minutes of the April 5, 2012 meeting were reviewed and approved by consensus of the Committee.

## 5. COMMITTEE DISCUSSION ITEMS

The meeting began with a presentation from Scott Yonke with Ramsey County Parks Dept. Scott reviewed the concept plan for a small trail system in the Snail Lake area. The committee discussed options of eliminating the most easterly trail connection as well as the possibility of connecting the trail to Reiland Lane. It was decided that any connection to Reiland Lane would be completed by the City as a connector trail to a county trail system. Scott answered many questions and will be returning to present the final draft of this project later this summer.

Charlie then reviewed the Public Works Monthly Report and answered questions about the MNDOT construction that is occurring on the Lexington Bridge. Charlie also reviewed the possible locations for park benches along the City trail system. Two benches will be added in 2014 as part of a rehab project on the County Road I trail between Hodgson and Lexington. One bench will be added at the trail head near County Road E and 694. In addition, two benches will be added at Wilson Park for a total of five benches.

DRAFT

The committee then discussed Tour de Trails details regarding the proper route. It was decided that because there will be no conflict with the parade, the route can move slightly south of previous routes. Keith will be working on the brochure. Judd will be working to complete the route map. Charlie will be advertising through City channels and Committee members will be placing flyers in bike shops in the Shoreview area.

## 6. ADJOURNMENT

The meeting was adjourned at 8:20 PM.

DRAFT

**PUBLIC SAFETY COMMITTEE**
**May 17, 2012**

**CALL TO ORDER:** The Public Safety meeting came to order at 7:00 p.m. at the new North Area Allina base in Moundsview

**ROLL CALL:**
Those in attendance were: Mary Ann Johnson, Jorgen Nelsen, Marc Pelletier, Jeff Tarnowski, Mendee Tarnowski, Walter Johnson, Terry Schwerm, Mike Pintar (Allina) and Terry Soukkala (Sheriff's Office).

**APPROVAL OF MINUTES:** The Minutes of March 15, 2012 were approved.

**CITIZENS' COMMENTS:** None.

**ALLINA TRANSPORT:**

- Jorgen Nelsen introduced Mike Pintar who is responsible for the Allina's northern area which includes Shoreview and other nearby suburbs. Mike has attended our meetings in the past and he noted that John Kamrud will be the appointed representative from Allina to the Public Safety Committee at future meetings.
- Mike Pintar reported that their new facility offered more space for a number of things including classrooms and indoor ambulance parking. There is storage for replacement supplies that can quickly be loaded onto the ambulances when needed. They have about 30 ambulances at the base and run 20 shifts per day. That includes ALS, BLS units, a bariatric ambulance for very heavy patients and a unit specialized for transport of babies needing neonatal intensive care. About 200 people report for work at that site. Shifts change at various times from 3:30 a.m. until 8:00 p.m. They generally receive 150 to 170 calls per day. All new paramedics train there – 10 have just started and he would like 20 more because of increased calls. He and Jorgen Nelsen then took the committee on a tour of the facility.

**FIRE DEPARTMENT**:

- Terry Schwerm reported that an architect is working on duty crew sleeping quarter plans for stations 2 and 4. Next year's budget includes Sunday hours for duty crews. Saturday hours were added as of April 1st.
- A new engine for station 2 is expected in June. There will be a couple weeks of training with it before it will be put into service.

**SHERIFF'S REPORT:**

- Terry Soukkala had nothing of special note to report. They have been engaged with a number of memorial services for fallen police officers.
- Schwerm noted that from an administrative standpoint things are going well in the patrol division. Undersheriff George Altendorfer will retire at the end of June. He will be replaced by Jack Serier who is getting to know the contract cities area and

its leadership. Lieutenant Salter will supervise investigations and he will be replaced by Ty Sheriden as Patrol Lieutenant.

- Community Service Officer Mike Nelson has started as Animal Control Officer.
- Budget discussion included recommending the addition of a relief officer

**LIAISON REPORT:** None

**ADJOURNMENT**: The meeting adjourned at 7:45 p.m.

# Agenda
# ENVIRONMENTAL QUALITY COMMITTEE

## May 29th, 2012

1. **CALL TO ORDER**
   *There was not a quorum but the members present informally discussed the following items on the agenda.*

2. **ROLL CALL**
   **Members present:** Tim Pratt, Lisa Shaffer-Schreiber, Scott Halstead, Katrina Corum
   **Members not present:** Susan Rengstorf, Daniel Westerman, John Suzukida, Len Ferrington, Mike Prouty
   **Staff present:** Jessica Schaum, Tom Wesolowski

3. **APPROVAL OF AGENDA**

4. **APPROVAL OF MEETING MINUTES – April 23, 2012**

5. **BUSINESS**

A. Green Community Awards
   a. 2013 Expanded Awards – progress reports
      i. During the June meeting the Committee will go over award criteria in greater detail. Before the June meeting, small group work needs to be submitted for discussion. In order to promote at Slice of Shoreview, details will need to be formalized soon.
   b. 2012 Existing Awards – We have received 3 applications so far and expect a few more. The deadline is extended to the second week of June. Jessica will speak to Len about coordinating the judging of properties.

B. Newsletter Topics
   a. Small fall issue (Articles Due July 1st – published last week of August)

C. Public Works Update
   Tom Wesolowski presented the redevelopment proposal for the TCF Bank on Lexington Ave and Red Fox Road where the Sinclair gas station will be replaced. The site is too small to trigger a Rice Creek Watershed permit process. The Committee members present had the following comments:
      1. The Committee would like to see more infiltration of stormwater on the TCF Bank site (raingardens, pervious pavement), but space is limited and soils may not support that due to clay or silt. The runoff currently is directed to a Ramsey County storm pond, but the redevelopment proposal includes an underground sediment chamber which will filter out the pollutants first. This proposal actually decreases the amount of impervious coverage on the site.

      2. If the project moves forward as part of a joint effort with City redevelopment of Red Fox Road, the Committee supports making the Target stormwater pond more functional and appealing – to

provide a more exemplary example of stormwater treatment. Include snow storage for the parking lots.

3. Support capturing and storing rainwater or runoff for irrigation needs for the sod and trees.

4. Support more tree diversity in the replanting formula.

5. Support eliminating the entrance from Lexington Ave for pedestrian, bike, public transit, and vehicle safety or traffic flow reasons.

6. Maintain or extend sidewalks to encourage pedestrian traffic along the North side of Red Fox Road so that visitors feel safe walking from the new Stone Henge retail center over to Target – and not getting in their cars to drive.

7. Look into creating some energy or reducing the energy needs of the site.

D. Other

a. Clean up day

i. Jessica shared highlights from the City's spring clean up day on May 19th. We were very busy all day but Committee members who attended felt that the wait time was very reasonable – about 20 minutes to get through the line and unloading. The Committee had suggestions for clean up days in the future:

1. Have a sign that tells residents to turn off their engines instead of idling while in line.

2. Invite more organizations or charities for taking donations, such as one for carpet recycling or one for mattresses.

b. Landscape Revival scheduled for June 2nd at Roseville Rainbow Foods

c. Regional Indicators Initiative

Jessica shared that the City Council approved joining the Regional Indicators Initiative and work will begin when the program launches its expanded reach.

E. Adjournment

# MOTION SHEET

MOVED BY COUNCILMEMBER _____

SECONDED BY COUNCILMEMBER _____

To approve the following payment of bills as presented by the finance department.

| Date | Description | | | | | | | | Amount |
|---|---|---|---|---|---|---|---|---|---|
| 05/21/12 | Accounts payable | | | | | | | $ | 72,181.91 |
| 05/24/12 | Accounts payable | | | | | | | $ | 7,612.97 |
| 05/30/12 | Accounts payable | | | | | | | $ | 197,150.36 |
| 06/04/12 | Accounts payable | | | | | | | $ | 125,739.07 |
| | **Sub-total Accounts Payable** | | | | | | | **$** | **402,684.31** |
| 5/18/2012* | Payroll | 124060 | to | 124099 | 956883 | to | 957073 | | $155,742.78 |
| 06/01/12 | Payroll | 124100 | to | 124146 | 957074 | to | 975269 | | $160,809.11 |
| | **Sub-total Payroll** | | | | | | | **$** | **155,742.78** |
| | **TOTAL** | | | | | | | **$** | **558,427.09** |

*the total payroll amount and the pay date were incorrectly stated on 5/21/12 motion sheet

| ROLL CALL: | AYES | NAYS |
|---|---|---|
| Huffman | | |
| Quigley | | |
| Wickstrom | | |
| Withhart | | |
| Martin | | |

06/04/12

COUNCIL REPORT

| Vendor Name | Description | FF | GG | OO | AA | CC | Line Amount | Invoice Amt |
|---|---|---|---|---|---|---|---|---|
| HOOZE 4X4 INC. | PARTS FOR 312 | 701 | 46500 | 2220 | | | -$397.37 | -$397.37 |
| ALLIED WASTE SERVICES #899 | APRIL ALLIED WASTE SERVICES | 210 | 42750 | 3190 | | | $28,299.56 | $28,299.56 |
| HOOZE 4X4 INC. | PARTS FOR 312 | 701 | 46500 | 2220 | | | $397.37 | $397.37 |
| IBR REALTY, INC | REFUND PAYMENTS MADE FOR 213 GALTIER PL | 601 | 36190 | | | | $484.03 | $484.03 |
| IDENTITY STORES, LLC | SHIRTS - YOUTH SPORTS LEAGUES | 225 | 43510 | 2170 | | | $2,395.52 | $2,395.52 |
| JONES & BARTLETT PUBLISHERS, I | 6 LIFEGUARD TRAINING BOOKS | 220 | 43800 | 2200 | | | $206.07 | $206.07 |
| MADISON NATIONAL LIFE | LONG TERM DISABILITY INSUR: MAY 2012 | 101 | 20412 | | | | $1,617.85 | $1,617.85 |
| MALONEY, DEBORAH | TUITION REIMBURSEMENT-ADMINISTRATIVE LAW | 101 | 40500 | 4500 | | | $726.40 | $1,816.00 |
| | | 601 | 45050 | 4500 | | | $454.00 | |
| | | 602 | 45550 | 4500 | | | $454.00 | |
| | | 603 | 45850 | 4500 | | | $181.60 | |
| METRO LEASING COMPANY | PUSH PEDAL PULL CARDIO LEASE - MAY 2012 | 220 | 43800 | 3960 | | | $1,445.35 | $1,445.35 |
| SIGNATURE AQUATICS, INC | WATER SLIDE REFURBISH DEPOSIT | 405 | 43800 | 3810 | | | $17,085.00 | |
| XCEL ENERGY | TRAFFIC SIGNAL SHARED W/ARDEN HILLS | 101 | 42200 | 3610 | | | $33.91 | $33.91 |
| XCEL ENERGY | ELECTRIC/GAS: COMMUNITY CENTER | 220 | 43800 | 2140 | | | $3,942.83 | $18,788.74 |
| | | 220 | 43800 | 3610 | | | $14,845.91 | |
| XCEL ENERGY | ELECTRIC: SLICE OF SHOREVIEW | 270 | 40250 | 3610 | | | $9.88 | |
| | | | | | | | Total of all invoices: | $72,181.91 |

COUNCIL REPORT

| Vendor Name | Description | FF | GG | OO | AA | CC | Line Amount | Invoice Amt |
|---|---|---|---|---|---|---|---|---|
| ANNE, SUTHERLAND | CPR | 220 | 22040 | | | | $75.00 | $75.00 |
| FORSBERG, KATHY | OLD LOG THEATER | 220 | 22040 | | | | $15.00 | $15.00 |
| GRILL, CHARLIE | CLEANUP DAY SUPPLIES | 101 | 42050 | 2010 | | | $29.95 | $29.95 |
| HERRON, TERRY | FACILITY REFUND | 220 | 22040 | | | | $250.00 | $250.00 |
| LAWRENCE, JOEL | SOCCER GRADE 1&2 | 220 | 22040 | | | | $126.00 | $126.00 |
| MACCALLUM, VANESSA | SOCCER (AGE 4-K) | 220 | 22040 | | | | $47.00 | $47.00 |
| MEYER, GERHARDT | PASS REFUND | 220 | 22040 | | | | $176.14 | $176.14 |
| MIKKELSON, DAWN | COMMUNITY CPR/AED | 220 | 22040 | | | | $63.00 | $63.00 |
| MINNESOTA CITY/COUNTY MGMT ASS | MEMBERSHIP/MELVIN | 101 | 40200 | 4500 | | | $100.00 | $100.00 |
| MORRISETTE, MURIEL | REIMBURSEMENT FOR VIDEO OF SEWER LINE | 602 | 45550 | 3190 | | | $190.00 | $190.00 |
| PARK BUS COMPANY | SHORELINER/OLD LOG THEATER | 225 | 43590 | 3174 | | | $441.25 | $441.25 |
| PROGRESSIVE CONSULTING ENGINEE | WATER DISTRIBUTION SYSTEM MODELING | 101 | 22020 | | | | $960.00 | $960.00 |
| SANDMANN, DALE | PASS REFUND | 220 | 22040 | | | | $40.00 | $40.00 |
| SQUILLACE STENLUND, KRISTINE | SOCCER GRADES 3&4 | 220 | 22040 | | | | $42.00 | $42.00 |
| STAR TRIBUNE | ADVERTISING CC/LESS CREDIT | 459 | 43800 | 3190 | | | $1,099.00 | $1,099.00 |
| STARK, RICKIE | BARLEY STRAW PELLETS | 603 | 45850 | 2180 | | | $875.00 | $875.00 |
| SWALLEN, JOHN | SPRING MINI KICKERS CLASSES | 225 | 43510 | 3190 | | | $1,522.50 | $1,522.50 |
| THE MN TRANSPORTATION ALLIANCE | MN TRANSPORTATION ALLIANCE MEMBER DUES | 101 | 42050 | 4330 | | | $445.00 | $445.00 |
| U.S. BANK | TREADMILL LEASE/ONE SOURCE FIT/MAY 2012 | 220 | 43800 | 3960 | | | $1,065.99 | $1,065.99 |
| XCEL ENERGY | ELECTRIC: WATER TOWER | 601 | 45050 | 3610 | | | $50.14 | $50.14 |
| | | | | | | | Total of all invoices: | $7,612.97 |

COUNCIL REPORT

| Vendor Name | Description | FF | GG | OO | AA | CC | Line Amount | Invoice Amt |
|---|---|---|---|---|---|---|---|---|
| A TO Z PARTY SUPPLIES.COM | BIRTHDAY PARTY BALLOONS FOR RESALE | 220 | 43800 | 2591 | | | $101.57 | $101.57 |
| AMAZON.COM | MOBILE BATTERY BACKUP | 101 | 40550 | 2010 | | | $27.98 | $27.98 |
| AMAZON.COM | GENERAL OFFICE SUPPLY | 101 | 43400 | 2010 | | | $44.97 | $44.97 |
| ARDEN HILLS, CITY OF | CREDITCARD TRANSACTION SPRING CLEANUPDAY | 210 | 34390 | | | | $175.00 | $175.00 |
| BACHMAN'S | BUFFALO LANE TREES/CITY REPLANTINGS | 101 | 43900 | 2180 | | | $990.00 | $3,929.04 |
| | | 568 | 47000 | 5950 | | | $2,939.04 | |
| BOLTZ STEEL FURNITURE.COM | PORTABLE TV CART REPLACEMENT | 220 | 43800 | 2240 | | | $514.80 | $514.80 |
| BUY.COM | MICROSOFT OFFICE PRO 7 | 422 | 40550 | 5800 | | | $284.75 | $284.75 |
| CLASSIC COLLISION CENTER | PREMIUM FUEL | 701 | 46500 | 2120 | | | $102.20 | $102.20 |
| CLASSIC COLLISION CENTER | PREMIUM FUEL | 701 | 46500 | 2120 | | | $88.04 | $88.04 |
| COCA COLA REFRESHMENTS | WAVE CAFE BEVERAGE FOR RESALE | 220 | 43800 | 2590 | | | $439.68 | |
| COMCAST.COM | COMPLEX STAFF INTERNET SERVICES:MAY 2012 | 230 | 40900 | 3190 | | | $75.81 | $75.81 |
| CONSTANT CONTACT.COM | EMAIL MARKETING SERVICE: APRIL 2012 | 459 | 43800 | 3190 | | | $40.00 | $80.00 |
| | | 225 | 43400 | 4330 | | | $40.00 | |
| DANLEY, KATHLEEN | FACILITY REFUND | 220 | 22040 | | | | $250.00 | $250.00 |
| GLEASON, JANE | PASS REFUND | 220 | 22040 | | | | $20.00 | $20.00 |
| GRANDMA'S BAKERY | BAKERY FOR RESALE - WAVE CAFE | 220 | 43800 | 2590 | | | $15.47 | $15.47 |
| GRANDMA'S BAKERY | BAKERY FOR RESALE - WAVE CAFE | 220 | 43800 | 2590 | | | $15.47 | $15.47 |
| GRANDMA'S BAKERY | BAKERY FOR RESALE - WAVE CAFE | 220 | 43800 | 2590 | | | $15.47 | $15.47 |
| GRANDMA'S BAKERY | BAKERY FOR RESALE - WAVE CAFE | 220 | 43800 | 2590 | | | $16.35 | $16.35 |
| GRANDMA'S BAKERY | BAKERY FOR RESALE - WAVE CAFE | 220 | 43800 | 2590 | | | $16.37 | $16.37 |
| GRANDMA'S BAKERY | BAKERY FOR RESALE - WAVE CAFE | 220 | 43800 | 2590 | | | $15.49 | $15.49 |
| GRANDMA'S BAKERY | BAKERY FOR RESALE - WAVE CAFE | 220 | 43800 | 2590 | | | $15.48 | $15.48 |
| GRANDMA'S BAKERY | BIRTHDAY CAKES FOR RESALE | 220 | 43800 | 2591 | | | $19.99 | $19.99 |
| GRANDMA'S BAKERY | BIRTHDAY CAKES FOR RESALE | 220 | 43800 | 2591 | | | $19.99 | $19.99 |
| GRANDMA'S BAKERY | BIRTHDAY CAKES FOR RESALE | 220 | 43800 | 2591 | | | $19.99 | $19.99 |
| GRANDMA'S BAKERY | BIRTHDAY CAKES FOR RESALE | 220 | 43800 | 2591 | | | $19.99 | $19.99 |
| GRANDMA'S BAKERY | BIRTHDAY CAKES FOR RESALE | 220 | 43800 | 2591 | | | $19.99 | $19.99 |
| GRANDMA'S BAKERY | BIRTHDAY CAKES FOR RESALE | 220 | 43800 | 2591 | | | $19.99 | $19.99 |
| GRANDMA'S BAKERY | BIRTHDAY CAKES FOR RESALE | 220 | 43800 | 2591 | | | $20.35 | $20.35 |
| GREEN MILL PIZZA | VSI TRAINING SUPPLIES | 101 | 43400 | 4500 | | | $171.90 | $171.90 |
| HANSON, SUSAN | ACTIVITY REFUND | 220 | 22040 | | | | $64.00 | $64.00 |
| KRENGEL, LORI | REFUND - ART CAMP ROCKS | 220 | 22040 | | | | $128.00 | $128.00 |
| LEAGUE OF MN CITIES INS TRUST | 2011/12 WORKERS' COMP 3RD INSTALLMENT | 101 | 40100 | 1510 | | | $25.12 | $36,150.50 |
| | | 101 | 40200 | 1510 | | | $557.19 | |
| | | 101 | 40210 | 1510 | | | $284.26 | |
| | | 101 | 40300 | 1510 | | | $54.68 | |
| | | 101 | 40400 | 1510 | | | $117.99 | |
| | | 101 | 40500 | 1510 | | | $676.42 | |
| | | 101 | 40550 | 1510 | | | $253.47 | |
| | | 101 | 40800 | 1510 | | | $117.00 | |
| | | 101 | 41500 | 1510 | | | $4.44 | |
| | | 101 | 42050 | 1510 | | | $725.43 | |
| | | 101 | 42200 | 1510 | | | $5,490.67 | |
| | | 101 | 43400 | 1510 | | | $1,421.55 | |
| | | 101 | 43450 | 1510 | | | $314.07 | |
| | | 101 | 43710 | 1510 | | | $4,292.99 | |
| | | 101 | 43900 | 1510 | | | $65.03 | |
| | | 101 | 44100 | 1510 | | | $552.51 | |
| | | 101 | 44300 | 1510 | | | $115.53 | |
| | | 210 | 42750 | 1510 | | | $28.57 | |

COUNCIL REPORT

| Vendor Name | Description | FF | GG | OO | AA | CC | Line Amount | Invoice Amt |
|---|---|---|---|---|---|---|---|---|
| | | 220 | 43800 | 1510 | | | $3,257.43 | |
| | | 225 | 43400 | 1510 | | | $1,280.16 | |
| | | 225 | 43510 | 1510 | | | $108.63 | |
| | | 225 | 43520 | 1510 | | | $895.89 | |
| | | 225 | 43530 | 1510 | | | $1,328.44 | |
| | | 225 | 43535 | 1510 | | | $922.00 | |
| | | 225 | 43555 | 1510 | | | $483.05 | |
| | | 225 | 43560 | 1510 | | | $482.80 | |
| | | 225 | 43580 | 1510 | | | $148.54 | |
| | | 225 | 43590 | 1510 | | | $430.34 | |
| | | 230 | 40900 | 1510 | | | $48.77 | |
| | | 240 | 44400 | 1510 | | | $34.73 | |
| | | 241 | 44500 | 1510 | | | $36.95 | |
| | | 601 | 45050 | 1510 | | | $4,151.85 | |
| | | 602 | 45550 | 1510 | | | $3,380.35 | |
| | | 603 | 45850 | 1510 | | | $2,596.78 | |
| | | 603 | 45900 | 1510 | | | $31.28 | |
| | | 604 | 42600 | 1510 | | | $58.13 | |
| | | 701 | 46500 | 1510 | | | $1,377.46 | |
| LEAGUE OF MN CITIES INS TRUST | PROPERTY/LIABILITY 3RD INSTALLMENT | 101 | 40500 | 3410 | | | $9,324.67 | |
| | | 101 | 40800 | 3410 | | | $409.25 | |
| | | 101 | 41200 | 3410 | | | $284.00 | |
| | | 101 | 41500 | 3410 | | | $219.75 | |
| | | 101 | 43450 | 3410 | | | $276.00 | |
| | | 101 | 43710 | 3410 | | | $5,294.25 | |
| | | 210 | 42750 | 3410 | | | $134.11 | |
| | | 220 | 43800 | 3410 | | | $4,092.28 | |
| | | 225 | 43400 | 3410 | | | $1,277.25 | |
| | | 230 | 40900 | 3410 | | | $61.54 | |
| | | 601 | 45050 | 3410 | | | $3,420.54 | |
| | | 602 | 45550 | 3410 | | | $1,244.45 | |
| | | 603 | 45850 | 3410 | | | $634.87 | |
| | | 603 | 45900 | 3410 | | | $278.50 | |
| | | 604 | 42600 | 3410 | | | $222.29 | |
| | | 701 | 46500 | 3410 | | | $5,309.75 | |
| LEEANN CHIN.COM | EDA MEETING SUPPLIES | 240 | 44400 | 2180 | | | $123.69 | $123.69 |
| MALLOY, MONTAGUE, KARNOWSKI, | 2011 AUDIT PROGRESS BILLING | 101 | 40500 | 3190 | | | $6,626.40 | $15,060.00 |
| | | 601 | 45050 | 3010 | | | $4,216.80 | |
| | | 602 | 45550 | 3010 | | | $4,216.80 | |
| MICHAELS - ARTS AND CRAFTS | FRAMES | 101 | 42050 | 2010 | | | $21.40 | $21.40 |
| MICK, VERITY | REFUND AQUATICS - LEVEL 3 | 220 | 22040 | | | | $130.00 | $130.00 |
| MINNESOTA METRO NORTH TOURISM | APRIL HOTEL/MOTEL TAX/3 SITES | 101 | 38420 | | | | -$877.61 | $16,674.49 |
| | | 101 | 22079 | | | | $17,552.10 | |
| NATIONAL STUDENT CLEARING HOUS | DEGREE VERIFICATION | 101 | 40210 | 4890 | | | $9.95 | $9.95 |
| NATIONAL STUDENT CLEARING HOUS | DEGREE VERIFICATION | 101 | 40210 | 4890 | | | $9.95 | $9.95 |
| NATIONAL STUDENT CLEARING HOUS | DEGREE VERIFICATION | 101 | 40210 | 4890 | | | $12.95 | $12.95 |
| NATIONAL STUDENT CLEARING HOUS | DEGREE VERIFICATION | 101 | 40210 | 4890 | | | $9.95 | $9.95 |
| NORTHERN TOOL AND EQUIPMENT CO | SMALL TOOLS | 701 | 46500 | 2180 | | | $131.68 | |
| OTTERBOX.COM | CELL PHONE HOLDERS | 601 | 45050 | 2010 | | | $32.03 | $32.03 |
| PETERSON FRAM & BERGMAN | APRIL 2012 LEGAL FEES | 101 | 40600 | 3020 | | | $2,693.94 | |
| | | 101 | 40600 | 3030 | | | $5,432.80 | $8,508.74 |

COUNCIL REPORT

| Vendor Name | Description | FF | GG | OO | AA | CC | Line Amount | Invoice Amt |
|---|---|---|---|---|---|---|---|---|
| | | 101 | 40600 | 3040 | | | $286.00 | |
| | | 570 | 47000 | 5930 | | | $96.00 | |
| PLUG'N PAY TECHNOLOGIES INC. | APRIL CC FEES E-COMM | 220 | 43800 | 4890 | | | $3.31 | |
| | | 225 | 43400 | 4890 | | | $36.14 | |
| PLUG'N PAY TECHNOLOGIES INC. | APRIL CC FEES RETAIL | 220 | 43800 | 4890 | | | $186.24 | |
| | | 225 | 43400 | 4890 | | | $63.58 | $249.82 |
| RAMSEY COUNTY | OVERLAPPING DEBT SCHEDULE | 101 | 40500 | 4890 | | | $30.00 | |
| RIEDEL, HEATHER | REUND AQUATICS - LEVEL 2.5 | 220 | 22040 | | | | $115.00 | $115.00 |
| SAFELITE FULFILLMENT, INC | INS CLAIM C0014125-UNIT 215 WINDSHIELD | 260 | 47400 | 4340 | | | $157.58 | $157.58 |
| SCHAUM, JESSICA | MILEAGE REIMBURSEMENTS | 101 | 42050 | 3270 | | | $154.85 | $154.85 |
| SEPRO CORPORATION | SONAR HERBICIDE | 603 | 45850 | 2180 | | | $206.00 | $206.00 |
| SEPRO CORPORATION | SONAR HERBICIDE | 603 | 45850 | 2180 | | | $2,052.00 | $2,052.00 |
| SHORT ELLIOTT HENDRICKSON, INC | OWASSO-VICTORIA-E CONSTRUCTION | 571 | 47000 | 5910 | | | $57,902.56 | $57,902.56 |
| TASTE OF SCANDINAVIA | EDC MEETING SUPPLIES | 101 | 40100 | 4890 | | | $31.94 | $31.94 |
| TOLLEFSON, LUANNE | PASS REFUND | 220 | 22040 | | | | $135.00 | $135.00 |
| TYVOLL, KAAREN | REFUND SOCCER - GRADE 1&2 | 220 | 22040 | | | | $42.00 | $42.00 |
| U S BANK/REVTRAK | APRIL 2012 CREDIT CARD FEES | 101 | 44300 | 4890 | | | $452.73 | $6,800.82 |
| | | 101 | 40500 | 4890 | | | $19.89 | |
| | | 220 | 43800 | 4890 | | | $2,423.98 | |
| | | 225 | 43400 | 4890 | | | $1,670.60 | |
| | | 601 | 45050 | 4890 | | | $1,116.81 | |
| | | 602 | 45550 | 4890 | | | $1,116.81 | |
| USCG AUXILIARY, AUX 08W-11-08 | BOATING SAFELY- 10 STUDENTS | 225 | 43520 | 3190 | | | $200.00 | $200.00 |
| WANG, XIAOBEI | PASS REFUND | 220 | 22040 | | | | $302.00 | $302.00 |
| WATSON COMPANY | WAVE CAFE FOOD FOR RESALE | 225 | 43590 | 2173 | | | $122.80 | $220.56 |
| | | 101 | 40800 | 2180 | | | $97.76 | |
| WATSON COMPANY | WAVE CAFE FOOD FOR RESALE | 220 | 43800 | 2590 | | | $1,352.05 | |
| XCEL ENERGY | ELECTRIC: LIFT STATIONS | 602 | 45550 | 3610 | | | $649.54 | |
| XCEL ENERGY | ELECTRIC/GAS: WELLS | 601 | 45050 | 3610 | | | $8,072.63 | $8,279.38 |
| | | 601 | 45050 | 2140 | | | $206.75 | |
| XCEL ENERGY | ELECTRIC/GAS: PARKS | 101 | 43710 | 3610 | | | $819.40 | |
| | | 101 | 43710 | 2140 | | | $246.77 | $1,066.17 |
| XCEL ENERGY | ELECTRIC: TRAFFIC SIGNAL | 101 | 42200 | 3610 | | | $521.68 | |
| YANG, MAI | FACILITY REFUND | 220 | 22040 | | | | $300.00 | $300.00 |
| YORK, ANNA | PASS REFUND | 220 | 22040 | | | | $235.00 | $235.00 |
| | | | | | | | Total of all invoices: | $197,150.36 |

COUNCIL REPORT

| Vendor Name | Description | FF | GG | OO | AA | CC | Line Amount | Invoice Amt |
|---|---|---|---|---|---|---|---|---|
| A & L SUPERIOR SOD, INC | SOD FOR SEWER REPAIR-CARLTON | 602 | 45550 | 2280 | | | $90.03 | $90.03 |
| ADT SECURITY SERVICES INC | QUARTERLY SERVICES - ALARM MONITORING | 101 | 40210 | 3190 | | | $87.83 | |
| ADVANCED GRAPHIC SYSTEMS INC. | TONER HP2300 | 101 | 40550 | 2010 | | | $83.36 | $83.36 |
| ALLEN, DEANNE | EDA MINUTES - 5/14 | 240 | 44400 | 3190 | | | $200.00 | $200.00 |
| ALLEN, DEANNE | MINUTES - 5/7 CC, 5/21 CC | 101 | 40200 | 3190 | | | $400.00 | $400.00 |
| AMERI PRIDE LINEN & APPAREL SE | UNIFORM RENTALS - MAINTENANCE CENTER | 101 | 42200 | 3970 | | | $45.72 | $182.94 |
| | | 601 | 45050 | 3970 | | | $45.72 | |
| | | 602 | 45550 | 3970 | | | $45.72 | |
| | | 603 | 45850 | 3970 | | | $22.89 | |
| | | 701 | 46500 | 3970 | | | $22.89 | |
| AMERICAN FASTENER | CABLE TIES FOR NETS AT MCCULL & THEISEN | 101 | 43710 | 2240 | | | $33.47 | $33.47 |
| AMERICAN PUMP | PUMP RENTAL | 601 | 45050 | 2280 | | | $437.12 | $437.12 |
| AMERICAN RED CROSS-HEALTH & SA | FA STAFF CARDS- APRIL 25 2012 | 225 | 43520 | 2170 | | | $19.00 | $19.00 |
| AMSAN BRISSMAN KENNEDY | CLEANING SUPPLIES CC | 220 | 43800 | 2110 | | | $2,021.70 | |
| AMSAN BRISSMAN KENNEDY | CLEANING SUPPLIES CC | 220 | 43800 | 2110 | | | $2,285.99 | $2,285.99 |
| ARAMARK REFRESHMENT SERVICES | COFFEE & SUPPLIES MAINTENANCE CENTER | 701 | 46500 | 2183 | | | $273.37 | $273.37 |
| ASPEN EQUIPMENT CO | PARTS FOR OLD AIR COMP. | 701 | 46500 | 2220 | | | $272.79 | $272.79 |
| AUTOMATIC SYSTEMS CO, INC | SERVICE BOOSTER 1 | 601 | 45050 | 3190 | | | $221.40 | $221.40 |
| BARSNESS, KIRSTIN | ECONOMIC DEVELOPMENT CONSULTING | 240 | 44400 | 3190 | | | $1,137.50 | $7,262.50 |
| | | 101 | 22020 | | | | $6,125.00 | |
| BAUER BUILT TIRE AND BATTERY I | NEW TIRE FOR UNIT 210 | 701 | 46500 | 2230 | | | $452.17 | $452.17 |
| BEISSWENGERS HARDWARE | PROPANE | 701 | 46500 | 2180 | | | $13.44 | $13.44 |
| BEISSWENGERS HARDWARE | REPAIR SUPPLIES CC | 220 | 43800 | 2240 | | | $60.91 | $60.91 |
| BEISSWENGERS HARDWARE | PAINT TO SPRAY GRILL AT PAVILION | 101 | 43710 | 2240 | | | $17.61 | $17.61 |
| BEISSWENGERS HARDWARE | REPAIR SUPPLIES CC | 220 | 43800 | 2240 | | | $5.22 | $5.22 |
| BEISSWENGERS HARDWARE | REPAIR SUPPLIES CC | 220 | 43800 | 2240 | | | $7.08 | |
| BEISSWENGERS HARDWARE | HARDWARE AND FUNNEL | 101 | 43710 | 2240 | | | $7.06 | $7.06 |
| BEISSWENGERS HARDWARE | REPAIR SUPPLIES CC | 220 | 43800 | 2240 | | | $16.65 | $16.65 |
| BOYER TRUCK PARTS INC. | PARTS FOR 306 | 701 | 46500 | 2220 | | | $108.51 | $108.51 |
| C & E HARDWARE | PARTS FOR 204 | 701 | 46500 | 2220 | | | $3.42 | $3.42 |
| C & E HARDWARE | TRAILER SUPPLIES | 701 | 46500 | 2220 | | | $9.00 | $9.00 |
| C & E HARDWARE | BATTERIES | 701 | 46500 | 2180 | | | $7.05 | $7.05 |
| CATCO PARTS SERVICE | TEST & REPAIR HYD. PUMPS FOR OLD TRACKLE | 701 | 46500 | 2220 | | | $348.06 | $1,364.66 |
| | | 701 | 46500 | 3190 | | | $1,016.60 | |
| CDC DISTRIBUTING | WORK GLOVES | 101 | 42200 | 2180 | | | $47.81 | $191.22 |
| | | 601 | 45050 | 2280 | | | $47.80 | |
| | | 602 | 45550 | 2280 | | | $47.80 | |
| | | 603 | 45850 | 2180 | | | $47.81 | |
| CDW GOVERNMENT, INC | FLASH CARD | 101 | 40550 | 2010 | | | $34.53 | |
| COMMERCIAL ASPHALT CO | ASPHALT | 101 | 43450 | 2250 | | | $362.30 | |
| | | 601 | 45050 | 2280 | | | $128.02 | |
| COORDINATED BUSINESS SYSTEMS | MITA LASER MAINTENANCE | 101 | 40550 | 3860 | | | $233.63 | $233.63 |
| DEALER AUTOMOTIVE SERVICES, IN | A/C FAN MOTOR FOR 580D | 701 | 46500 | 2220 | | | $90.31 | $90.31 |
| ELECTRIC SYSTEMS OF ANOKA, INC | SPRING CHECK UP ON SIRENS | 101 | 41500 | 3890 | | | $366.50 | $366.50 |
| ELECTRO WATCHMAN INC. | SECURITY MONITORING MAINTENANCE CENTER | 701 | 46500 | 3196 | | | $80.00 | $80.00 |
| EMBEDDED SYSTEMS, INC. | REPAIR TORNADO SIREN #7 | 101 | 41500 | 3890 | | | $164.13 | $164.13 |
| ESS BROTHERS & SONS INC. | PIPE JOINT SEAL | 603 | 45850 | 2180 | | | $367.56 | $367.56 |
| ESS BROTHERS & SONS INC. | LINE CATCH BASIN ON FDR ROADS | 603 | 45850 | 3190 | | | $20,097.84 | $20,097.84 |
| FERGUSON WATERWORKS | HYDRANT PARTS | 601 | 45050 | 2280 | | | $543.54 | |
| FERGUSON WATERWORKS | CABLES FOR LOCATOR | 601 | 45050 | 2280 | | | $42.75 | $42.75 |
| FERGUSON WATERWORKS | SEWER PIPE | 602 | 45550 | 2280 | | | $75.03 | $75.03 |

COUNCIL REPORT

| Vendor Name | Description | FF GG OO AA CC | Line Amount | Invoice Amt |
|---|---|---|---|---|
| FIRST LAB, INC. | 1ST QUARTER ON-SITE FEE | 101 40210 3190 | $65.00 | $65.00 |
| FIRST LAB, INC. | 2ND QUARTER TESTING | 101 40210 3190 | $229.75 | $229.75 |
| FLEET FARM/GE CAPITAL RETAIL B | PARTS FOR SPRAYER | 701 46500 2220 | $34.96 | $34.96 |
| FRONTIER PRECISION, INC | GEO XH 6000 HANDHELD TRIMBLE GPS | 701 46500 5800 | $6,679.69 | $6,679.69 |
| GRAINGER, INC. | REPAIR SUPPLIES CC | 220 43800 2240 | $952.52 | $952.52 |
| GRAINGER, INC. | REPAIR SUPPLIES CC | 220 43800 2240 | $140.75 | $140.75 |
| GRAINGER, INC. | SQUEEGEE AND MOP HEADS | 101 43710 2110 | $27.88 | $27.88 |
| GRAINGER, INC. | REPAIR SUPPLIES CC | 220 43800 2240 | $71.93 | $71.93 |
| GRAINGER, INC. | REPAIR SUPPLIES CC | 220 43800 2240 | $25.65 | $25.65 |
| GRAINGER, INC. | MOTOR ACTUATORS FOR BOOSTER STATION | 601 45050 2280 | $1,027.33 | $1,027.33 |
| GRAINGER, INC. | MOP BUCKET CC | 220 43800 2400 | $105.01 | $105.01 |
| GRAINGER, INC. | PARKING LOT LIGHT BULBS | 101 43710 2240 | $31.01 | $31.01 |
| HAWKINS, INC. | I TON CHLORINE BOOSTER STATION | 601 45050 2160 | $700.00 | $700.00 |
| HAWKINS, INC. | 150CHLORINE | 601 45050 2160 | $405.00 | $405.00 |
| HEWLETT-PACKARD COMPANY | SLATE KEYBOARD | 101 40550 2180 | $85.71 | $85.71 |
| HIGH POINT NETWORKS, LLC | NETWORK SWITCH SUPPORT | 101 40550 3860 | $160.32 | $160.32 |
| HIGHWAY TECHNOLOGIES | TRAFFIC CONTROL CTY RD I | 601 45050 3190 | $149.63 | $149.63 |
| HIRSHFIELD'S | FIELD MARKING PAINT | 101 43710 2260 | $1,875.66 | $1,875.66 |
| LAKE JOHANNA FIRE DEPT | RESURFACE BAY FLOORS STATION 4 | 405 41200 3190 | $19,033.80 | $19,033.80 |
| LEAGUE OF MINNESOTA CITIES | JOINT LEGISLATIVE CONFERENCE-WICKSTROM | 101 40100 4500 | $95.00 | $95.00 |
| LEAGUE OF MINNESOTA CITIES | ANNUAL CONFERENCE - WICKSTROM | 101 40100 4500 | $295.00 | $295.00 |
| LINDERS GREENHOUSE *** ST. PAU | FLOWERS FOR MESSAGE BOARD SIGN | 101 43710 2260 | $117.82 | |
| LINDERS GREENHOUSE *** ST. PAU | PLANTS AND FLOWERS FOR FLOWER BEDS | 101 43710 2260 | $1,602.44 | $1,602.44 |
| MAC QUEEN EQUIPMENT INC. | PARTS FOR S-1 SWEEPER | 701 46500 2220 | $1,255.00 | $1,255.00 |
| MAC QUEEN EQUIPMENT INC. | BELT FOR S-2 SWEEPER | 701 46500 2220 | $281.86 | $281.86 |
| MAC QUEEN EQUIPMENT INC. | MOTOR MOUNTS FOR TRACKLESS | 701 46500 2220 | $767.77 | $767.77 |
| MENARDS CASHWAY LUMBER **FRIDL | LEAF BAGS | 101 43710 2110 | $49.03 | $49.03 |
| MENARDS CASHWAY LUMBER **FRIDL | LEAF BAGS | 101 43710 2110 | $49.03 | $49.03 |
| MENARDS CASHWAY LUMBER **FRIDL | LAUNDRY SOAP | 101 43710 2110 | $9.49 | $9.49 |
| MN DEPARTMENT OF LABOR AND IND | ELEVATOR OPERATION LICENSE FEE | 220 43800 4890 | $100.00 | $100.00 |
| MTI DISTRIBUTING, INC | INS CLAIM:TORO GROUNDSMASTER/SUPPLIES | 260 47400 4340 | $2,029.74 | $2,082.96 |
| | | 701 46500 2220 | $53.22 | |
| MTI DISTRIBUTING, INC | INS CLAIM:TORO GROUNDSMASTER/SUPPLIES | 260 47400 4340 | $602.11 | |
| | | 701 46500 2220 | $153.25 | $755.36 |
| MTI DISTRIBUTING, INC | IRRIGATION REPAIR PARTS | 101 43710 2240 | $1,240.54 | $1,240.54 |
| MTI DISTRIBUTING, INC | IRRIGATION REPAIR PARTS | 101 43710 2240 | $15.45 | $15.45 |
| NAPA AUTO PARTS | PARTS FOR 207 | 701 46500 2220 | $46.47 | $46.47 |
| NAPA AUTO PARTS | PARTS FOR 207 | 701 46500 2220 | $5.87 | $5.87 |
| NEOGOV | NEOGOV USER LICENCE FOR 2012-13 | 101 40550 3860 | $2,520.00 | $2,520.00 |
| NORTH SUBURBAN ACCESS CORPORAT | FIRST QUARTER WEBSTREAMING | 230 40900 3190 | $918.00 | $918.00 |
| NORTHERN ELECTRICAL CONTRACTOR | POWER SUPPLY FOR SHOREVIEW RM SOUND | 405 43800 5800 | $296.56 | $296.56 |
| OFFICE DEPOT | TONER LASER JET 4000 | 101 40550 2010 | $113.12 | $113.12 |
| OFFICE DEPOT | ZIPLOC BAGS-CLEAN UP DAY | 210 42750 2180 | $5.48 | $5.48 |
| OFFICE DEPOT | CLEANUP DAY SUPPLIES | 210 42750 2180 | $118.66 | $118.66 |
| OFFICE DEPOT | GENERAL OFFICE SUPPLIES | 101 40550 2010 | $6.16 | $94.64 |
| | | 101 40200 2010 | $88.48 | |
| ON SITE SANITATION INC | RICE CREEK CHANGE OUT | 101 43710 3950 | $33.13 | $33.13 |
| ORKIN EXTERMINATING CO., INC. | CITY HALL PEST CONTROL SERVICE | 220 43800 3190 | $152.97 | $152.97 |
| ORKIN EXTERMINATING CO., INC. | PEST CONTROL LARSON HOUSE | 101 40800 3190 | $72.39 | |
| OXYGEN SERVICE COMPANY | WELDING SUPPLIES | 701 46500 2180 | $153.62 | |
| PARALLEL TECHNOLOGIES, INC. | TROUBLESHOOT VIDEO CAMERAS | 101 40550 3860 | $210.00 | $210.00 |

COUNCIL REPORT

| Vendor Name | Description | FF | GG | OO | AA | CC | Line Amount | Invoice Amt |
|---|---|---|---|---|---|---|---|---|
| POWER MUSIC, INC | SUMMER 2012 GRP FITNESS MUSIC ORDER | 225 | 43530 | 2170 | | | $99.75 | $99.75 |
| PROGRESSIVE CONSULTING ENGINEE | DESIGN FEE - 2012 WATER SYSTEM IMP | 443 | 47000 | 5910 | | | $2,050.00 | $2,050.00 |
| PROPET DISTRIBUTORS, INC. | DOGIPOT PICK UP BAGS AND LINER BAGS | 101 | 43710 | 2110 | | | $253.00 | $253.00 |
| RAMSEY COUNTY PROPERTY RECORDS | EMERGENCY COMMUNICATION RADIO USER FEE | 701 | 46500 | 4330 | | | $134.16 | $134.16 |
| REHBEIN'S BLACK DIRT | BLACK DIRT FOR TRAILS | 101 | 43450 | 2250 | | | $121.84 | $121.84 |
| REHBEIN'S BLACK DIRT | BLACK DIRT | 101 | 43710 | 2260 | | | $30.46 | $30.46 |
| REHBEIN'S BLACK DIRT | BLACK DIRT | 101 | 43710 | 2260 | | | $30.46 | $30.46 |
| REHBEIN'S BLACK DIRT | BLACK DIRT FOR REPAIRS | 601 | 45050 | 2280 | | | $121.84 | $121.84 |
| S & S TREE SPECIALISTS, INC | GRIND 4 STUMPS AT COMM. CNTR./CITY HALL | 101 | 43710 | 3190 | | | $277.88 | $277.88 |
| S & T OFFICE PRODUCTS | REPAIR OF COUNCIL CHAIR | 101 | 40200 | 5700 | | | $299.25 | $299.25 |
| SIGNATURE LIGHTING INC | INS CLAIM:ST LIGHT DONEGAL/TURTLE LK RD | 260 | 47400 | 4340 | | | $3,154.30 | $3,154.30 |
| SIMPLEXGRINNELL LP | FIRE ALARM MONITORING CC | 220 | 43800 | 3190 | | | $506.59 | $506.59 |
| SMITH, JEFF LLC | SPRING 2012 TKD SESS.B CONTRACTOR FEES | 225 | 43530 | 3190 | | | $1,751.10 | $1,751.10 |
| SPRINT | SERVICE - 4/15 - 5/14 | 601 | 45050 | 3190 | | | $300.00 | $999.86 |
| | | 101 | 44300 | 3190 | | | $40.00 | |
| | | 101 | 40200 | 3210 | | | $659.86 | |
| STEPP MANUFACTURING CO INC | NEW ASPHALT HEATER PATCHER | 701 | 46500 | 5800 | | | $13,516.48 | $13,516.48 |
| T.A. SCHIFSKY & SONS, INCORPOR | ASPHALT FOR TRAILS | 101 | 43450 | 2250 | | | $144.46 | |
| TOTAL MECHANICAL SERVICES, INC | CHILLER REPLACEMENT FINAL INVOICE | 405 | 40800 | 3810 | | | $2,515.19 | $2,515.19 |
| TURFWERKS | HERBICIDE SPRAYER PARTS | 101 | 43710 | 2240 | | | $57.14 | $57.14 |
| TURFWERKS | HERBICIDE SPRAYER PARTS | 101 | 43710 | 2240 | | | $11.36 | $11.36 |
| UNITED GLASS INC | GLAAS REPAIRS PARKS | 101 | 43710 | 2240 | | | $205.20 | $205.20 |
| VAN PAPER COMPANY | TRASH BAGS FOR PARKS | 101 | 43710 | 2110 | | | $169.25 | $169.25 |
| W.D.LARSON COMPANIES LTD, INC. | FILTERS FOR STOCK | 701 | 46500 | 2180 | | | $18.55 | $18.55 |
| XTREME INC. | UNIFORM T-SHIRTS FOR CREWS | 101 | 42200 | 3970 | | | $148.53 | $594.15 |
| | | 601 | 45050 | 3970 | | | $148.53 | |
| | | 602 | 45550 | 3970 | | | $148.53 | |
| | | 603 | 45850 | 3970 | | | $74.28 | |
| | | 701 | 46500 | 3970 | | | $74.28 | |
| YALE MECHANICAL INC | REPLACE POOL PUMP ROOM VENTILATION CC | 405 | 43800 | 3810 | | | $11,100.00 | $11,100.00 |
| YALE MECHANICAL INC | MOSS FILTER PIPE LEAK CC | 220 | 43800 | 3810 | | | $575.00 | $575.00 |
| YOCUM OIL COMPANY INC. | UNLEADED GAS | 701 | 46500 | 2120 | | | $3,020.90 | $3,020.90 |
| | | | | | | | Total of all invoices: | $125,739.07 |

# Purchase Voucher

City of Shoreview
4600 Victoria Street North
Shoreview MN 55126

| | |
|---|---|
| Voucher Number | 27,538 |
| Vendor number | 01901 1 2012 |
| Vendor name | ALLIED WASTE SERVICES #899 |
| Address | PO BOX 9001154<br>LOUISVILLE, KY 40290-1154 |

| Date | Comment line on check | Invoice number | Amount |
|---|---|---|---|
| 04-25-12 | APRIL ALLIED WASTE SERVICES | 0899-002043479 | $28,299.56 |

THIS IS AN EARLY CHECK, PLACE VOUCHER IN EARLY CHECK FILE

| Return to: | |
|---|---|

*This Purchase Voucher is more than $25,000.00; was the state's cooperative venture considered before purchasing through another source?*

*[ ] Purchase was made through the state's cooperative purchasing venture.*

*[ ] Purchase was made through another source. The state's cooperative purchasing venture was considered.*

*[X] Cooperative purchasing venture consideration requirement does not apply.*

| Account Coding | Amount |
|---|---|
| 210 42750 3190 | $28,299.56 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

| | |
|---|---|
| Is sales tax included on invoice? | Not Taxable |
| If no, amount subject to sales use tax | $ |

Reviewed by:
(signature required) Charlie Grill

Approved by:
(signature required) Terry Schwerm

*Two quotes must be attached to purchase voucher for all purchases between $10,000 and $50,000. If no quote is received, explain below:*

| | |
|---|---|
| Quote 1 | |
| Quote 2 | |
| Explanation if no quote received | |

# Purchase Voucher

City of Shoreview
4600 Victoria Street North
Shoreview MN 55126

| | |
|---|---|
| Voucher Number | 27,946 |
| Vendor number | 00215 1 2012 |
| Vendor name | ESS BROTHERS & SONS INC. |
| Address | 9350 COUNTY ROAD 19<br>LORETTO, MN 55357 |

| Date | Comment line on check | Invoice number | Amount |
|---|---|---|---|
| 05-16-12 | LINE CATCH BASIN ON FDR ROADS | RR2081 | $20,097.84 |

| Account Coding | Amount |
|---|---|
| 603 45850 3190 | $20,097.84 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

| | |
|---|---|
| Is sales tax included on invoice? | Included |
| If no, amount subject to sales use tax | $ |

Reviewed by:
(signature required) Pat Dunn

Approved by:
(signature required) Terry Schwerm

*Two quotes must be attached to purchase voucher for all purchases between $10,000 and $50,000. If no quote is received, explain below:*

| | |
|---|---|
| Quote 1 | |
| Quote 2 | |
| Explanation if no quote received | |

# LICENSE APPLICATIONS

Moved by Councilmember

_____

Seconded by Councilmember

_____

To approve the License Applications as listed on the attached report dated June 4, 2012.

| **ROLL CALL:** | **AYES** | **NAYS** |
|---|---|---|
| Huffman | _____ | _____ |
| Quigley | _____ | _____ |
| Wickstrom | _____ | _____ |
| Withhart | _____ | _____ |
| Martin | _____ | _____ |

June 04, 2012
Regular Council Meeting

**CITY OF SHOREVIEW - LICENSE APPLICATIONS**
**June 04, 2012**

| LICENSE # | BUSINESS NAME | TYPE |
|---|---|---|
| 12-00021 | Northeast Tree, Inc. | Tree License |

**The above licenses are recommended for approval:** _____
**License/Permit Clerk**

## PROPOSED MOTION

**MOVED BY COUNCILMEMBER** _____

**SECONDED BY COUNCILMEMBER** _____

to approve the application from the Arden Hills/Shoreview Rotary Club to conduct excluded bingo at Island Lake Park at the Slice of Shoreview festival on July 27-29, 2012.

| **ROLL CALL:** | **AYES** | **NAYS** |
|---|---|---|
| Huffman | _____ | _____ |
| Quigley | _____ | _____ |
| Wickstrom | _____ | _____ |
| Withhart | _____ | _____ |
| Martin | _____ | _____ |

Regular City Council Meeting
June 4, 2012

**TO:** **MAYOR AND COUNCILMEMBERS**

**FROM:** **TERRI HOFFARD**
**DEPUTY CLERK**

**DATE:** **MAY 22, 2012**

**SUBJECT:** **APPLICATION TO CONDUCT EXCLUDED BINGO**

Attached is a copy of the application from Arden Hills/Shoreview Rotary Club to conduct excluded bingo at Island Lake Park at the Slice of Shoreview on July 27-29, 2012. This event is a fund-raiser for the Rotary. In the past, the City has approved similar requests.

It is recommended that the City Council approve this request from the Arden Hills/Shoreview Rotary Club to conduct excluded bingo at Island Lark Park on July 27-29, 2012.

*Minnesota Lawful Gambling*

# LG240B Application to Conduct Excluded Bingo

**No fee**

## ORGANIZATION INFORMATION

| Organization name | Previous gambling permit number |
|---|---|
| Arden Hills/Shoreview Rotary Club | |
| Minnesota tax ID number, if any | Federal employer ID number, if any |

**Type of nonprofit organization.** Check (√) one.

___ Fraternal ___ Religious ___ Veterans ✓ Other nonprofit organization

| Mailing address | City | State Zip Code | County |
|---|---|---|---|
| 2233 Hamline Avenue North | Roseville | MN 55113 | |

## ATTACH A COPY OF ONE OF THE FOLLOWING FOR PROOF OF NONPROFIT STATUS

★ Do not attach a sales tax exempt status or federal ID employer number as they are not proof of nonprofit status.

✓ **Nonprofit Articles of Incorporation OR a current Certificate of Good Standing.**
Don't have a copy? This certificate must be obtained each year from:
Secretary of State, Business Services Div., 180 State Office Building, St. Paul, MN 55155 Phone: 651-296-2803

___ **Internal Revenue Service - IRS income tax exemption [501(c)] letter in your organization's name.**
Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS at 877-829-5500.

___ **Internal Revenue Service - Affiliate of national, statewide, or international parent nonprofit organization (charter)**
If your organization falls under a parent organization, attach copies of both of the following:
a. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling, and
b. the charter or letter from your parent organization recognizing your organization as a subordinate.

## EXCLUDED BINGO ACTIVITY

1. ✓ **No** ___ **Yes** Has your organization held a bingo event in the current calendar year?
If yes, list the dates when bingo was conducted _____

2. The proposed bingo event for which we are applying will be:

✓ one of four or fewer bingo events held this year. Dates 7/27/12 7/28/12 7/29/12 _____

**OR**

___ conducted up to 12 consecutive days in connection with a:

___ county fair. Dates _____

___ civic celebration. Dates _____

___ Minnesota state fair. Dates _____

3. Person in charge of bingo event Ken Hola Daytime phone 651-765-8614

4. Name of premises where bingo will be conducted Island Lake Park

5. Premises street address Victoria Street and I-694

6. City Shoreview If township, name of township _____ County Ramsey

Bingo hard cards and bingo number selection devices may be borrowed from another organization authorized to conduct bingo. Otherwise, bingo hard cards, bingo p aper, and bingo number selection devices must be purchased from a distributor licensed by the Gambling Control Board. To find a licensed distributor, go to www.gcb.state.mn.us and click on List of Licensed Distributors. Or call 651-639-4000.

**Be sure to complete page 2**

# LG240B Application to Conduct Excluded Bingo

## Chief Executive Officer's Signature

Print form and have CEO sign

*The information provided in this application is complete and accurate to the best of my knowledge.*

Chief executive officer's **signature**_____ Phone number _____

Name (please print)_____ Date_____

## Local Unit of Government Acknowledgment and Approval

**If the gambling premises is within city limits, the city must sign this application.**

*On behalf of the city, I approve this application for excluded bingo activity at the premises located within the city's jurisdiction.*

Print **city** name_____

_____
Signature of city personnel receiving application

Title_____ Date_____

**If the gambling premises is located in a township, only the county is required to sign this application.**

**For the county:** *On behalf of the county, I approve this application for excluded bingo activity at the premises located within the county's jurisdiction.*

Print **county** name _____

_____
Signature of county personnel receiving application

Title_____ Date_____

**For the township:** *On behalf of the township, I acknowledge that the organization is applying for excluded bingo activity within the township limits.*

A township has no statutory authority to approve or deny an application (Minn. Stat. 349.166, Subd. 2).

(Township signature is not required)

Print township name _____

_____
Signature of township official acknowledging application

Title_____ Date_____

## Mail Application and Attachment(s)

Send the application and proof of nonprofit status to:

**Gambling Control Board**
**Suite 300 South**
**1711 W. County Rd. B**
**Roseville, MN 55113**

**Or, you may fax it to 651-639-4032.**

You will receive a document from the Gambling Control Board with your excluded permit number for the gambling activity. Your organization must keep its bingo records for 3-1/2 years.

**Questions?** Contact the Gambling Control Board at 651-639-4000.

This form will be made available in alternative format (i.e. large print, Braille) upon request.

Reset Form

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process your organization's application.

Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public.

Private data about your organization are available to: Board members, Board staff whose work requires access to the information; Minnesota's Department of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

**PROPOSED MOTION**

MOVED BY COUNCILMEMBER _____

SECONDED BY COUNCILMEMBER _____

To approve the Resolution 12-41 accepting a donation to the City of Shoreview from Creative Water Solutions, LLC in the amount of $200 to sponsor a bus for Safety Camp.

| ROLL CALL: | AYES_____ | NAYS _____ |
|---|---|---|
| HUFFMAN | _____ | _____ |
| QUIGLEY | _____ | _____ |
| WICKSTROM | _____ | _____ |
| WITHHART | _____ | _____ |
| MARTIN | _____ | _____ |

Regular Council Meeting
June 7, 2012

**TO:** MAYOR AND CITY COUNCIL

**FROM:** TERRI HOFFARD
DEPUTY CLERK

**DATE:** JUNE 1, 2012

**SUBJECT:** ACCEPTANCE OF DONATIONS FOR SAFETY CAMP

## INTRODUCTION

Creative Water Solutions, LLC recently gave the City of Shoreview a check in the amount of $200 to be used for Safety Camp.

## BACKGROUND

Safety Camp is a 2-day camp held every year in the summer for children ages 7-12. The camp involves professional safety experts teaching safety practices and techniques to youth concerning fire, water, bike, home, dangerous weather and personal safety. Creative Water Solutions has donated $200 to help pay for a bus to be used during the aquatic portion of the camp and the money received will pay for the bus and part of the instructor fee. The City has been working with Creative Water Solutions for the past 2 years on our whirlpool and main pool filter systems. They wanted to give back to the swimming community by helping sponsoring this event.

## RECOMMENDATION

Pursuant to State law, the Council must officially accept any gifts of financial value. It is recommended that the Council adopt Resolution 12-41 accepting a donation for Safety Camp from the Creative Water Solutions in the amount of $200.

**EXTRACT OF MINUTES OF MEETING OF THE CITY COUNCIL OF SHOREVIEW, MINNESOTA HELD JUNE 7, 2012**

* * * * * * * * * * * * *

Pursuant to due call and notice thereof, a meeting of the City Council of the City of Shoreview, Minnesota was duly called and held at the Shoreview City Hall in said City on June 7, at 7:00 p.m.

The following members were present:

And the following members were absent:

Councilmember introduced the following resolution and moved its adoption.

**RESOLUTION NO. 12-41**

A RESOLUTION ACCEPTING A DONATION FOR SAFETY CAMP

**WHEREAS,** the City of Shoreview has received a donation of $200 from Creative Water Solutions;

**WHEREAS,** the City Council is appreciative of the donation.

**NOW, THEREFORE, BE IT RESOLVED,** the City Council of the City of Shoreview, acknowledges and accepts the donation with gratitude and that the donation will be appropriated to the Safety Camp to pay for a bus and part of the instructor fee.

The motion of the foregoing resolution was duly seconded by Member and upon a vote being taken thereon, the following voted in favor thereof:

And the following voted against the same:

**WHEREUPON,** said resolution was declared duly passed and adopted the 4th day of June 2012.

STATE OF MINNESOTA)

COUNTY OF RAMSEY )

CITY OF SHOREVIEW )

I, the undersigned, being the duly qualified City Manager of the City of Shoreview of Ramsey County, Minnesota, do hereby certify that I have carefully compared the attached

and foregoing extract of minutes of a meeting of said City Council on the 4th day of June, with the original thereof on file in my office and the same is full, true and complete transcript therefrom insofar as the same relates to the acceptance of gift for the the City of Shoreview

**WITNESS MY HAND** officially as such City Manager and the corporate seal of the City of Shoreview, Minnesota this 5th day of June, 2012.

_____

Terry C. Schwerm, City Manager

**PROPOSED MOTION**

MOVED BY COUNCILMEMBER _____

SECONDED BY COUNCILMEMBER _____

To approve the Resolution 12-43 accepting donations to Parks and Recreation Department from the North Suburban Soccer Association in the amount of $2,100 to help share in the cost of netting behind the goals at Bobby Theisen Park.

| ROLL CALL: | AYES_____ | NAYS _____ |
|---|---|---|
| HUFFMAN | _____ | _____ |
| QUIGLEY | _____ | _____ |
| WICKSTROM | _____ | _____ |
| WITHHART | _____ | _____ |
| MARTIN | _____ | _____ |

Regular Council Meeting
June 4, 2012

**TO:** MAYOR AND CITY COUNCIL

**FROM:** TESSIA MELVIN
ASSISTANT TO CITY MANAGER/COMMUNICATIONS

**DATE:** MONDAY, JUNE 4

**SUBJECT:** ACCEPTANCE OF DONATIONS FOR NETTING FOR SOCCER FIELDS AT BOBBY THEISEN PARK

## INTRODUCTION

The North Suburban Soccer Association requested that the City of Shoreview consider purchasing additional netting to be placed behind the soccer goals to keep the ball in play. Currently players have had to run after missed goals. The City agreed to share the costs with the North Suburban Soccer Association.

## BACKGROUND

The North Suburban Soccer Association promotes youth soccer throughout the Mounds View public school district. It organizes youth soccer leagues for ages 7 through 18 and Traveling teams for ages 9 through 18. The North Suburban Soccer Association partners with the Shoreview Parks and Recreation Department in the use of Bobby Theisen Soccer Fields for games.

## RECOMMENDATION

Pursuant to City policy, the Council must officially accept any gifts of financial value. It is recommended that the Council adopt Resolution 12-43 accepting donations from the North Suburban Soccer Association in the amount of $2,100 to assist with the additional nets at Bobby Theisen Park.

**EXTRACT OF MINUTES OF MEETING OF THE CITY COUNCIL OF SHOREVIEW, MINNESOTA HELD JUNE 4, 2012**

* * * * * * * * * * * * *

Pursuant to due call and notice thereof, a meeting of the City Council of the City of Shoreview, Minnesota was duly called and held at the Shoreview City Hall in said City on June 4, at 7:00 p.m.

The following members were present:

And the following members were absent:

introduced the following resolution and moved its adoption.

**RESOLUTION NO. 12-43**

A RESOLUTION ACCEPTING OF DONATIONS TO SHARE IN THE COSTS OF ADDITIONAL NETTING AT BOBBY THEISEN PARK SOCCER GOALS

**WHEREAS,** the City of Shoreview has received the following donations from the North Suburban Soccer Association

**WHEREAS,** the City Council is appreciative of the donations.

**NOW, THEREFORE, BE IT RESOLVED,** the City Council of the City of Shoreview, acknowledges and accepts the donations on the attached list, with gratitude and that the donations will be appropriated to share in the costs of adding netting behind the soccer goals at Bobby Theisen Park.

The motion of the foregoing resolution was duly seconded by Member and upon a vote being taken thereon, the following voted in favor thereof:

And the following voted against the same:

**WHEREUPON,** said resolution was declared duly passed and adopted the 4th day of June, 2012.

STATE OF MINNESOTA)

COUNTY OF RAMSEY )

CITY OF SHOREVIEW )

I, the undersigned, being the duly qualified City Manager of the City of Shoreview of Ramsey County, Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a meeting of said City Council on the 4th day of June, with the original thereof on file in my office and the same is full, true and complete transcript therefrom insofar as the same relates to the acceptance of gifts for the additional netting at Bobby Theisen Park.

**WITNESS MY HAND** officially as such City Manager and the corporate seal of the City of Shoreview, Minnesota this 5th day of June, 2012.

_____

Terry C. Schwerm, City Manager

# MOTION

**MOVED BY COUNCIL MEMBER:**_____

**SECONDED BY COUNCIL MEMBER:** _____

To approve the Comprehensive Sign Plan amendment for Signcrafters to install two wall signs and reface the existing monument sign so as to be consistent with Target's new brand logo. The proposed wall signs are acceptable due to the mass and scale of the building and building setback from the adjacent roadways. Said approval is subject to the following:

**Comprehensive Sign Plan**

1. Approval for the monument sign includes replacing the existing "SuperTarget" sign panel with a sign panel identifying the new brand logo for "SuperTarget". There shall be no increase in sign area, width or height.
2. Replacement of the existing "SuperTarget" wall signs on the north and west building elevations with the "SuperTarget" wall signs as identified in the submittal.
3. Sign permits shall be obtained before the installation of any new signage on the property.

| **ROLL CALL:** | **AYES** _____ | **NAYS** _____ |
|---|---|---|
| Huffman | _____ | _____ |
| Quigley | _____ | _____ |
| Wickstrom | _____ | _____ |
| Withhart | _____ | _____ |
| Martin | _____ | _____ |

Regular City Council Meeting
June 4, 2012

t:\2012pcf/2448-12-11target/ccmotion

**TO:** Mayor, City Council, City Manager

**FROM:** Kathleen Nordine, City Planner

**DATE:** June 1, 2012

**SUBJECT:** File No.2448-12-11, Comprehensive Sign Plan Amendment, Signcrafters/Target Corporation, 3800 Lexington Avenue

**Introduction**

Target Corporation is changing their brand logo for their Super Target stores and has submitted an application to amend the existing Comprehensive Sign Plan to install signs consistent with the new brand logo. The proposal includes replacing the existing Super Target wall signs located on the north and west building walls with new wall signs and refacing the existing monument sign.

**Site History**

In 1989, Target Corporation approached the City with plans to develop a retail center that included a Target retail facility. These plans were approved via the Planned Unit Development (PUD) process. The PUD was approved using the regulations of the C-1, Retail Service district as a base. In addition, other performance standards requiring interior dumpster locations, no outside storage, and screened cart storage were conditions of approval. Target Corporation submitted revised plans in 1990 that included an expanded area for the Target retail store and set aside the area north of the building for future development. The site was developed in accordance with these plans and consisted of a Target Greatland Store that has a gross floor area of 144,000 square feet.

An expansion of their facility which changed the operations from a Target Greatland to a SuperTarget, with a grocery component, was approved in 2000. Target recently reinvested in this store with a remodeling project that upgraded the interior of the facility to their current standards. The proposed signage will update the signage in accordance with their new brand logo.

**Comprehensive Sign Plan**

Target Corporation is seeking approval of a comprehensive sign plan to replace two existing wall signs and reface the existing monument sign along Lexington Avenue.

1. Freestanding sign: Replacing the existing monument two-sided Super Target sign panel with a SuperTarget sign panel that represents the new brand logo. The sign area (285 square feet) and height (28') will remain the same.

2. Wall Signs: Removing the existing Super Target identification signs on the West and North Building Walls and replacing them with signs that represent the new brand logo. The sign area will increase from 478 square feet to 902 square feet.

The amount of wall signage on both building walls exceeds the maximum area permitted. In accordance with the Sign Code, the sign area on a building wall is limited to 5% of the total building

elevation but not less than 40 square feet and no greater than 500 square feet. The following table summarizes the code requirements, the proposed sign area and deviation.

| | **Maximum Area Permitted (5%)** | **Existing Sign Area (% of Building Wall)** | **Proposed Sign Area (% of Building Wall)** |
|---|---|---|---|
| **West** | 809.6 square feet | 747 (4.6%) | 1,171 square feet (7.2%) |
| **North** | 486 square feet | 476 square feet (4.9%) | 902 square feet (9.3%) |

Deviations from the Sign Code requirements can be obtained through the comprehensive sign plan process. While the proposed signage is larger, it does not appear to be excessive due to the mass of the building and setback from Lexington Avenue and Red Fox Road. For these reasons, staff is supportive of the change.

**Public Comment**

Property owners within 350' were notified of this request. One comment was received in support of the proposal.

**Planning Commission Review**

The Commission reviewed the changes and supported the amendment with a 6 to 0 vote. The Commissioners indicated that the size of the proposed wall signs were acceptable due to the mass and scale of the building and large setback from the adjoining roadways. In addition, the freestanding sign was not increasing in height or area.

**Recommendation**

The proposed sign change is due to a change in SuperTarget's branding. While the proposed signage exceeds the maximum area permitted per building elevation, the mass of the building necessitates signage larger than permitted. The proposed signage will not appear to be out of scale for the building. Staff is recommending approval of the proposed signage to the City Council, subject to the following:

**Comprehensive Sign Plan**

1. Approval for the monument sign includes replacing the existing "SuperTarget" sign panel with a sign panel identifying the new brand logo for "SuperTarget". There shall be no increase in sign area, width or height.
2. Replacement of the existing "SuperTarget" wall signs on the north and west building elevations with the "SuperTarget" wall signs as identified in the submittal.
3. Sign permits shall be obtained before the installation of any new signage on the property.

**Attachments**

1. Location Map
2. Applicants Description and submitted plans
3. Request for Comment
4. Proposed Motion

t:\2012pcf\2448-12-11target\pcreport

Signcrafters

GKM AND ENTERPRISES, INC.

4/26/12
Kathleen Nordine
City of Shoreview
4600 Victoria Street North
Shoreview, MN 55126

RECEIVED
APR 27 2012
BY:

Re: Target 3800 Lexington Ave N

To whom it may concern:

Signcrafters and Target Corporation are requesting a comprehensive sign plan review and approval for a series of new wall signs and new faces in the existing pylon sign. These signs will be in excess of the allowed signage for this property. The reason for this request is the change of the brand logo for Super Targets across the country. Plans and specifications are attached thank you for your consideration.

Sincerely,

Patrick Lawrance

2405 Annapolis Lane N. Suite 200
Minneapolis Mn 55441
P. (763) 571-2995 F. (763) 571-3588

www.scoutdoor.com

BLAIR COMPANIES

ARCHITECTURAL IMAGING

SIGNS • FIXTURES • LOGISTICS

**TARGET**

Shoreview

3800 Lexington Avenue N

Shoreview, MN

03/16/2012 | 23665 | TGT_23665_12A

EXISTING VIEW

PROPOSED VIEW

**FRONT ELEVATION** - NORTH

1 **12'-0" LOGO W/ 9'-0" RED ILLUMINATED CHANNEL LETTERS - PRIMARY SIGNAGE**

SCALE: NTS



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address 5107 Kissell Avenue
Altoona PA 16601
telephone: 814.949.8287
fax: 814.949.8293
web: blaircompanies.com

project information

client: TARGET
address: Shoreview
3800 Lexington Avenue N
Shoreview, MN
store #:
m number: 23665
date: 03/02/2012
rendered: MA
file name: 23665_12

revisions

a. 03-16-12; JO: Revise pylon sign to make it larger logo, change logo to 12' logo and 9' target letters
b.
c.
d.
e.

**These drawings are not for construction.** The information contained herein is intended to express design intent only.

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UL nec 2008

EXISTING VIEW

PROPOSED VIEW

**FRONT ELEVATION** – WEST

1 **12'-0" LOGO W/ 9'-0" RED ILLUMINATED CHANNEL LETTERS - PRIMARY SIGNAGE**

SCALE: NTS



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fax: 814.949.8293
web: blaircompanies.com

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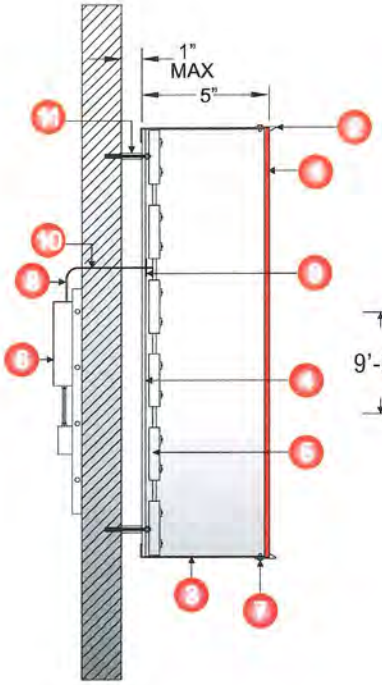
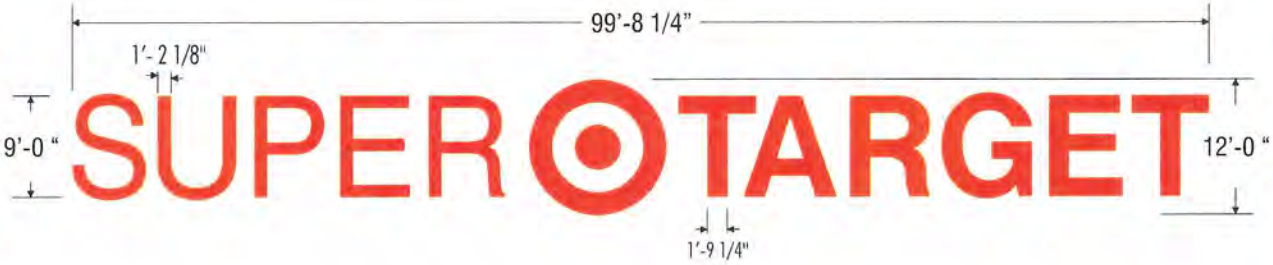
# 9'-0" ILLUMINATED CHANNEL LETTERS & 12'-0" BULLSEYE LOGO




## EXTERIOR SIGNAGE

SCALE: 1/16" = 1'-0"

## SECTION VIEW

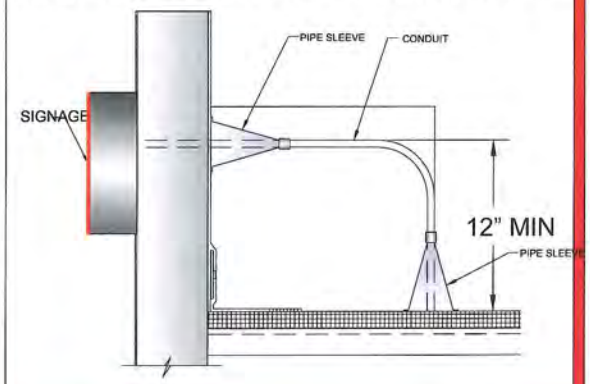
1. 3/16" thk. ACRYLIC FACE
2. .090" x 1" RETAINER
3. .063" ALUMINUM RETURNS
4. .063" ALUMINUM BACKS
5. SLOAN RED LEDs
6. POWER DISTRIBUTION BOARD
7. FACE SCREWS
8. BELDON CABLE
9. PLASTIC BUSHING
10. SEALANT
11. ALL-THREAD
12. PVC COVER

COLOR SCHEDULE:
A. ACRYLIC FACE: RED TO MATCH LD2793
B. RETAINER: RED GLOSS MP03909
C. METAL LETTER: RED GLOSS MP03909
D. LED: RED

1. 3/16" thk. ACRYLIC FACE
2. 1" TRIM CAP
3. .040" ALUMINUM RETURNS
4. .063" ALUMINUM BACKS
5. SLOAN RED LEDs
6. POWER DISTRIBUTION BOARD
7. FACE SCREWS
8. BELDON CABLE
9. PLASTIC BUSHING
10. SEALANT

COLOR SCHEDULE:
A. ACRYLIC FACE: RED TO MATCH LD2793
B. TRIM CAP: RED GLOSS MP03909
C. METAL LETTER: RED GLOSS MP03909
D. LED: RED

## ROOF AND PARAPET PENETRATION DETAIL



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address: 5107 Kissell Avenue
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fax: 814.949.8293
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project information

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m number: 23665
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revisions

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b.
c.
d.
e.

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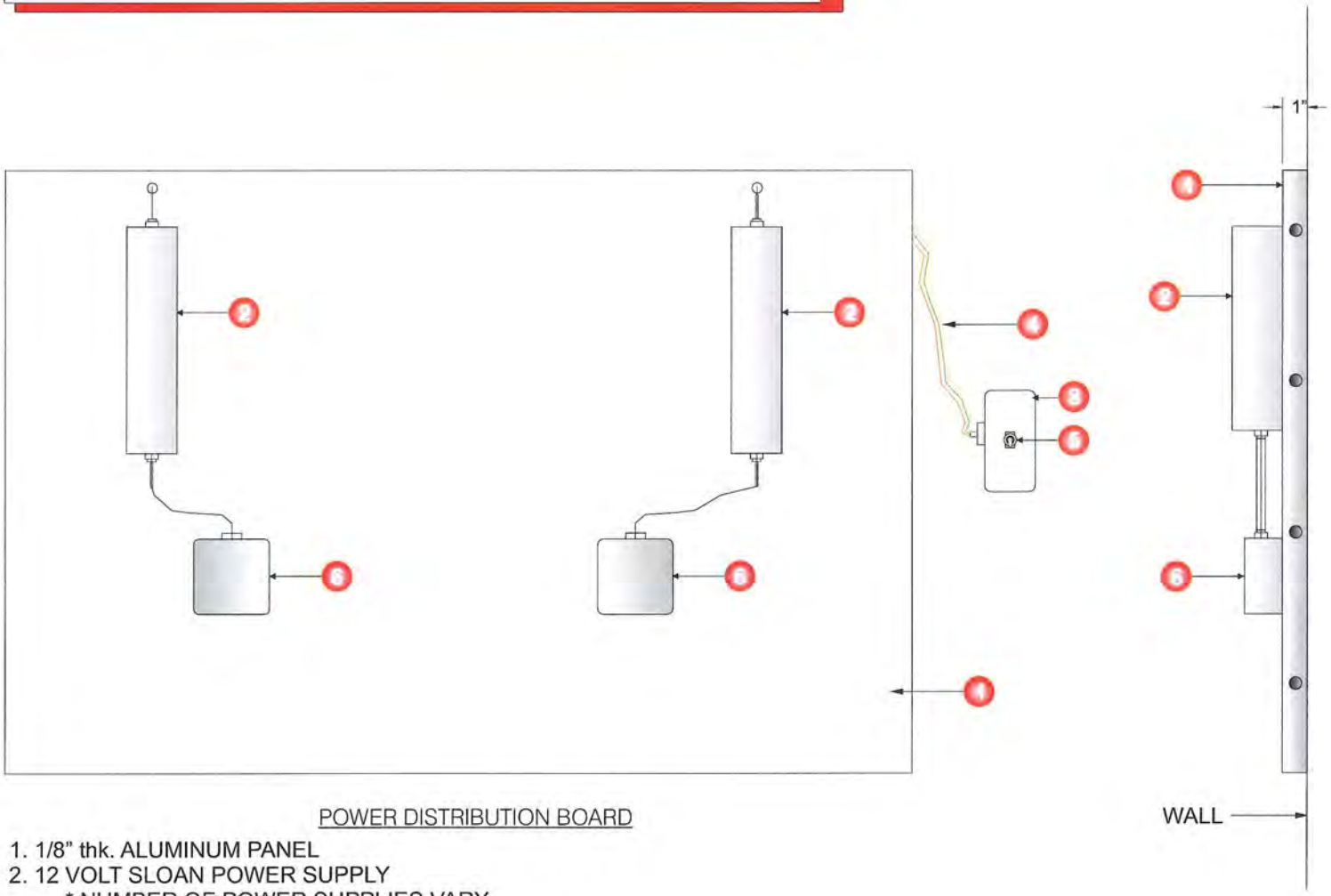
NOTE: POWER DISTRIBUTION BOARD WILL BE USED TO POWER EACH GROUPING OF SIGNS. GROUPING DEFINED AS SIGNAGE LESS THAN 100' FROM EACH OTHER. MAX DISTANCE FOR LED DRIVERS FROM SIGNAGE GROUP IS 150' POWER SUPPLIES WILL BE MOUNTED TO THE ALUMINUM PANEL WITH # 10-24 THREADED INSERT.




POWER DISTRIBUTION BOARD

1. 1/8" thk. ALUMINUM PANEL
2. 12 VOLT SLOAN POWER SUPPLY
   * NUMBER OF POWER SUPPLIES VARY W/EACH DESIGN
3. 4" HANDY BOX - BY ELECTRICAL CONTRACTOR
4. NON-METALLIC CONDUIT - BY SIGN VENDOR
5. 20amp DISCONNECT SWITCH - BY ELECTRICAL CONTRACTOR
6. JUNCTION BOX - BY ELECTRICAL CONTRACTOR


BLAIR COMPANIES
ARCHITECTURAL IMAGING
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client: TARGET
address: Shoreview
3800 Lexington Avenue N
Shoreview, MN
store #
m number: 23665
date: 03/02/2012
rendered: MA
file name: 23665_12

revisions

a. 03-16-12; JO: Revise pylon sign to make it larger logo, change logo to 12" logo and 9" target letters
b.
c.
d.
e.


**These drawings are not for construction.** The information contained herein is intended to express design intent only.

This original design is the sole property of the Blair Companies, it cannot be reproduced, copied or exhibited, in whole or part, without first obtaining written consent from the Blair Companies

EXISTING VIEW

PROPOSED VIEW

**PYLON**

**2 14'-3 1/4" X 15'-0" PANAFLEX REPLACEMENT FACE**

SCALE: NTS



BLAIR COMPANIES
ARCHITECTURAL IMAGING
SIGNS · FIXTURES · LOGISTICS

address 5107 Kissell Avenue
Altoona PA 16601
telephone: 814.949.8287
fax: 814.949.8293
web: blaircompanies.com

project information

client: TARGET
address: Shoreview
3800 Lexington Avenue N
Shoreview, MN
store #:
m number: 23665
date: 03/02/2012
rendered: MA
file name: 23665_12

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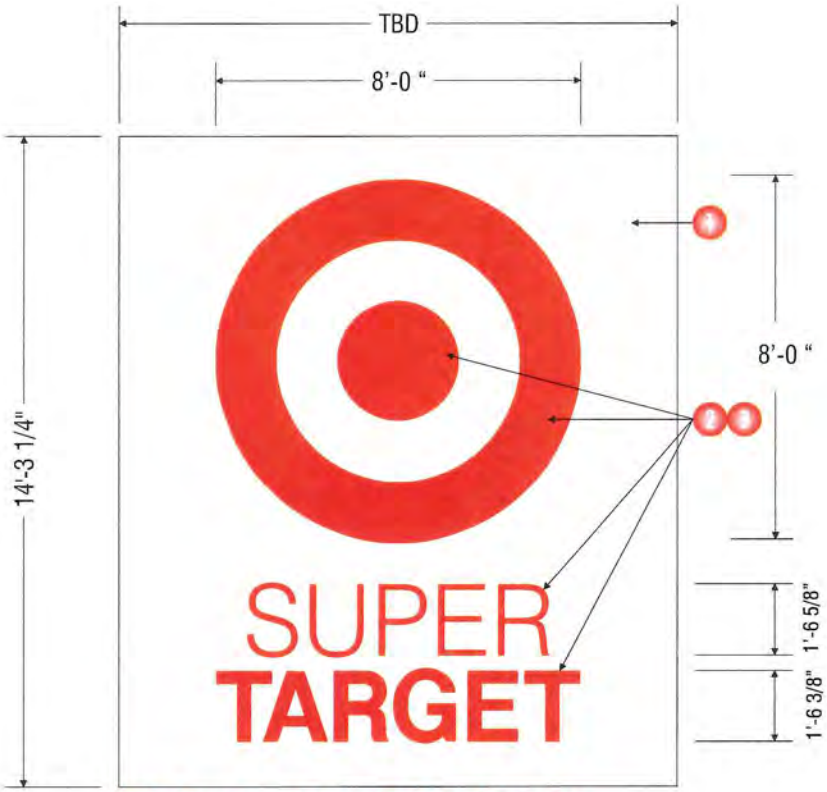
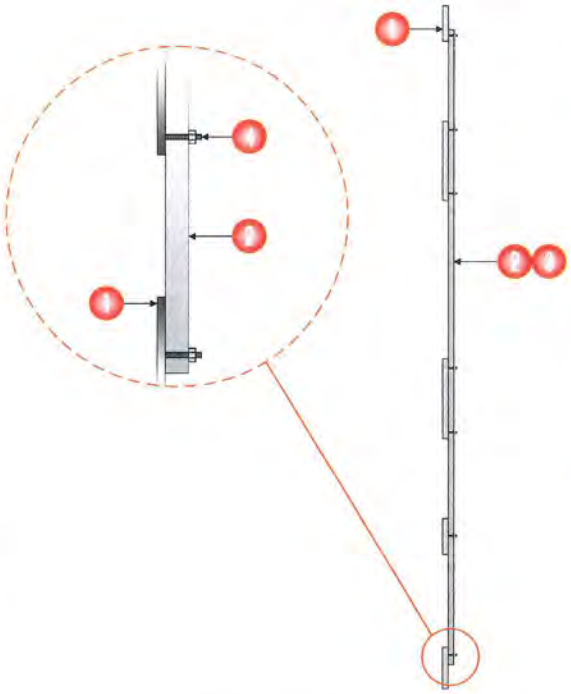
# 14'-3 1/4" X (TBD) ROUTED ALUMINUM W/ BACKER PANEL




**NOTE: Face size to be verified prior fabrication.**

ROUTED REPLACEMENT FACE w/ BACKER

SCALE: 1/4" = 1'-0"



1. .125" ALUMINUM PANEL
   (WHITE OF BULLSEYE IS ALUMINUM STUDDED TO THE BACKER)
2. .177" thk LEXAN BACKER
3. VINYL GRAPHICS
4. 1/4"-20 x 1" STUD w/ NUT (TO FASTEN) WELDED TO ALUMINUM

COLOR SCHEDULE:
A. ALUMINUM PANEL: WHITE
B. LEXAN BACKER: CLEAR
C. VINYL: RED #3630-53 CARDINAL RED
   APPLIED 2nd SURFACE 1st LAYER
D. VINYL DIFFUSER APPLIED 2nd SURFACE 2nd LAYER



BLAIR COMPANIES
ARCHITECTURAL IMAGING
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361'
ENTIRE SIDE

28'

553'
28'
TARGET
TARGET

Shoreview

Kathleen Nordine <knordine@shoreviewmn.gov>

# Request for comment comprehensive sign plan amendment 3800 Lexington Avenue

1 message

**David Carland** <DCarland@stonehenge-usa.com> Wed, May 16, 2012 at 2:55 PM
To: "KATHLEEN NORDINE (KNORDINE@SHOREVIEWMN.GOV)" <KNORDINE@shoreviewmn.gov>
Cc: Randy Rauwerdink <RRauwerdink@stonehenge-usa.com>

Kathleen, per the Request for comment that we received from the City we want to go on the record as supporting the request by Target for enhanced wall and monument signage. The size of the signs seem reasonable given the site orientation and the size of the Target Store.

We do not plan on attending the public hearing but please communicate our support to the Planning Commission.

**Please note our new office location effective January 4, 2012**

Dave Carland

Stonehenge USA

6007 Culligan Way

Minnetonka, MN 55345

O: 952.288.2202

C: 612.963.9107

dcarland@stonehenge-usa.com

www.stonehenge-usa.com

STONEHENGE USA

# MOTION

**MOVED BY COUNCIL MEMBER:**_____

**SECONDED BY COUNCIL MEMBER:** _____

To approve the Site and Building Plan review application for St. Odilia, 3495 Victoria Street North, to construct a playground on the property for the preschool program, subject to the following conditions:

1. The project must be completed in accordance with the submitted site and building plans. Any significant changes to these plans, as determined by the City Planner, will require review and approval by the Planning Commission and the City Council.
2. The approval will expire after one year if the required permits have not been issued and work has not begun on the project.
3. The applicant shall obtain a grading permit and a fence permit for the playground and fence that will be installed around the perimeter of the playground area.

This approval is based on the following findings:

1. The proposed improvement is consistent with the policies of the Comprehensive Plan, including the Land Use and Housing Chapters.
2. The proposed improvements will not conflict with or impede the use of adjoining property.

| **ROLL CALL:** | **AYES** | **NAYS** |
|---|---|---|
| Huffman | _____ | _____ |
| Quigley | _____ | _____ |
| Wickstrom | _____ | _____ |
| Withhart | _____ | _____ |
| Martin | _____ | _____ |

Regular City Council Meeting
June 4, 2012

t:\2012pcf/2447-12-10stodilia/ccmotion

**TO:** Mayor, City Council and City Manager

**FROM:** Kathleen Nordine, City Planner

**DATE:** June 1, 2012

**SUBJECT:** File No. 2447-12-10, Site and Building Plan Review, St. Odilia Catholic Church, 3495 Victoria Street N

## INTRODUCTION

The applicant, St. Odilia Catholic Community, 3495 Victoria Street N, is requesting site and building plan review for the construction of a playground. The playground would be located adjacent to the southeast corner of the building and would be used for the pre-school program. This application was complete as of May 4, 2012.

## BACKGROUND AND PROJECT DESCRIPTION

The project site is located south of Island Lake Elementary School, west of Victoria Street, east of Vivian Avenue and north of Cottage Place. The property has a lot area of 14.85 acres and existing access from both streets. The site is used as a church and a private school. Recreational facilities for the school include a playground and soccer field. A single-family residence is located on Victoria Street between Island Lake Elementary School and the subject property. In addition, single-family homes are located west of Vivian Avenue.

The applicant is proposing to construct another playground located at the southeast corner of the building for the preschool program. The existing playground contains equipment for elementary school age children and not suitable for preschoolers. The proposed playground is 3,600 square feet in area and designed exclusively for preschoolers to serve the needs of the students/program better. The playground are includes play equipment and a grass play area. The area will be enclosed with a 4' tall chain link fence. Please see the attached plans.

## COMPREHENSIVE PLAN

The *2000 Comprehensive Plan* designates this property for Institutional use. Uses within this category include public and private schools, fire and police stations, city hall, water towers and other public or quasi-public uses. Surrounding planned land uses include low-density residential, institutional and park.

## DEVELOPMENT ORDINANCE REQUIREMENTS AND REVIEW

The property is zoned R-1, Detached Residential, a typical zoning for church and school properties. Public and quasi public uses are allowed in this zoning district through the Site and Building Plan Review process provided the use will not conflict with or impede the use of adjoining property. Conditions may be attached to site and building plan approval by the City Council to ensure compatibility with adjacent land uses.

Staff has reviewed the plans in accordance with planning and zoning requirements. Generally, the proposed improvements are consistent with the policies of the *Comprehensive Plan* and the Development Regulations. The playground is intended to serve students in the preschool program by providing active outdoor play space. This area will also be used for learning

opportunities. The proposed location south of the building exceeds the minimum setbacks required from a property line. The closest single family residential property is about 95 feet away from the playground area. A service drive for the church separates the playground area from the nearby single-family residential land uses. In Staff's opinion, the playground will not impact these residential uses.

## REQUEST FOR COMMENT

Property owners within 350 feet were notified of the applicant's request. One comment was received in support

## PLANNING COMMISSION REVIEW

The Planning Commission reviewed this request at their May 22nd meeting and recommended approval to the City Council with a 6 to 0 vote. There was some discussion regarding the proximity of the service drive to the playground area. The proposed fence will serve as a safe barrier from vehicles using the service drive.

## STAFF RECOMMENDATION

The proposed plans meet the requirements of the City's development regulations and the intent of the *Comprehensive Plan*. Therefore, staff recommends that the City Council approve the submitted site and building plans, subject to the following conditions:

1. The project must be completed in accordance with the submitted site and building plans. Any significant changes to these plans, as determined by the City Planner, will require review and approval by the Planning Commission and the City Council.
2. The approval will expire after one year if the required permits have not been issued and work has not begun on the project.
3. The applicant shall obtain a grading permit and a fence permit for the playground and fence that will be installed around the perimeter of the playground area.

Attachments
1) Location Map
2) Motion Sheet
3) Submitted Plans
4) Applicant's statement

t:\2012pcf\2447-12-10stodilia\pcreport

**Proposed Development**

*Preschool Playground for St. Odilia – age appropriate for ages 2-5*

- St. Odilia Wee Saints Preschool has obtained a quote and drawings of a playground suitable for ages 2-5 from Flanagan Sales, Inc.

- The current playground on the property is built for school age children and is not age appropriate for the younger preschoolers, therefore causing safety concerns. The current playground is also used by the school children throughout the day and offers very few times available for the preschool.

- The new playground is expected to be located next to the church building on the southeast corner of the building.

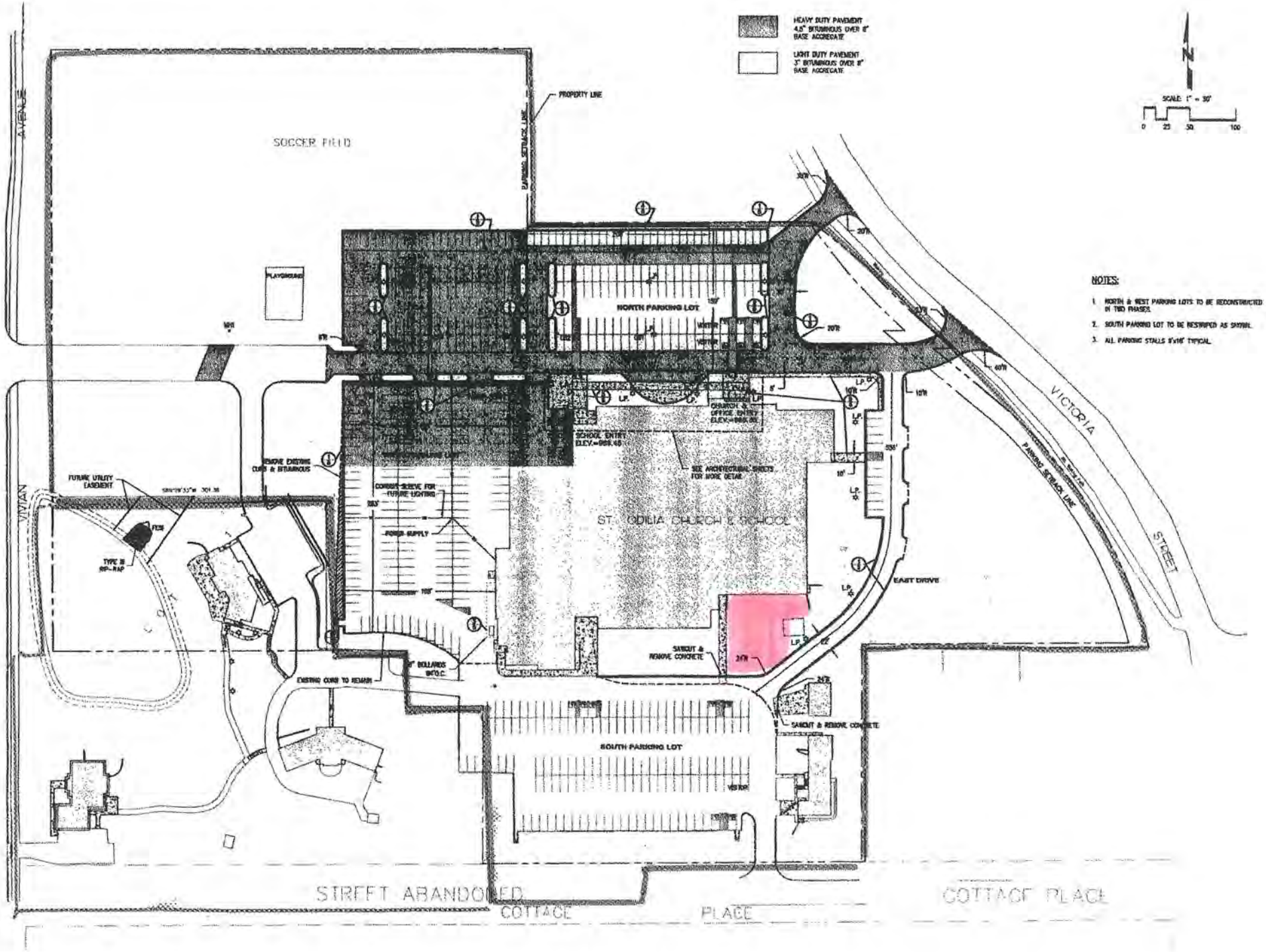
- The playground will include a play structure but will also serve as an outdoor classroom with play learning activities such as a garden area and sand play area.

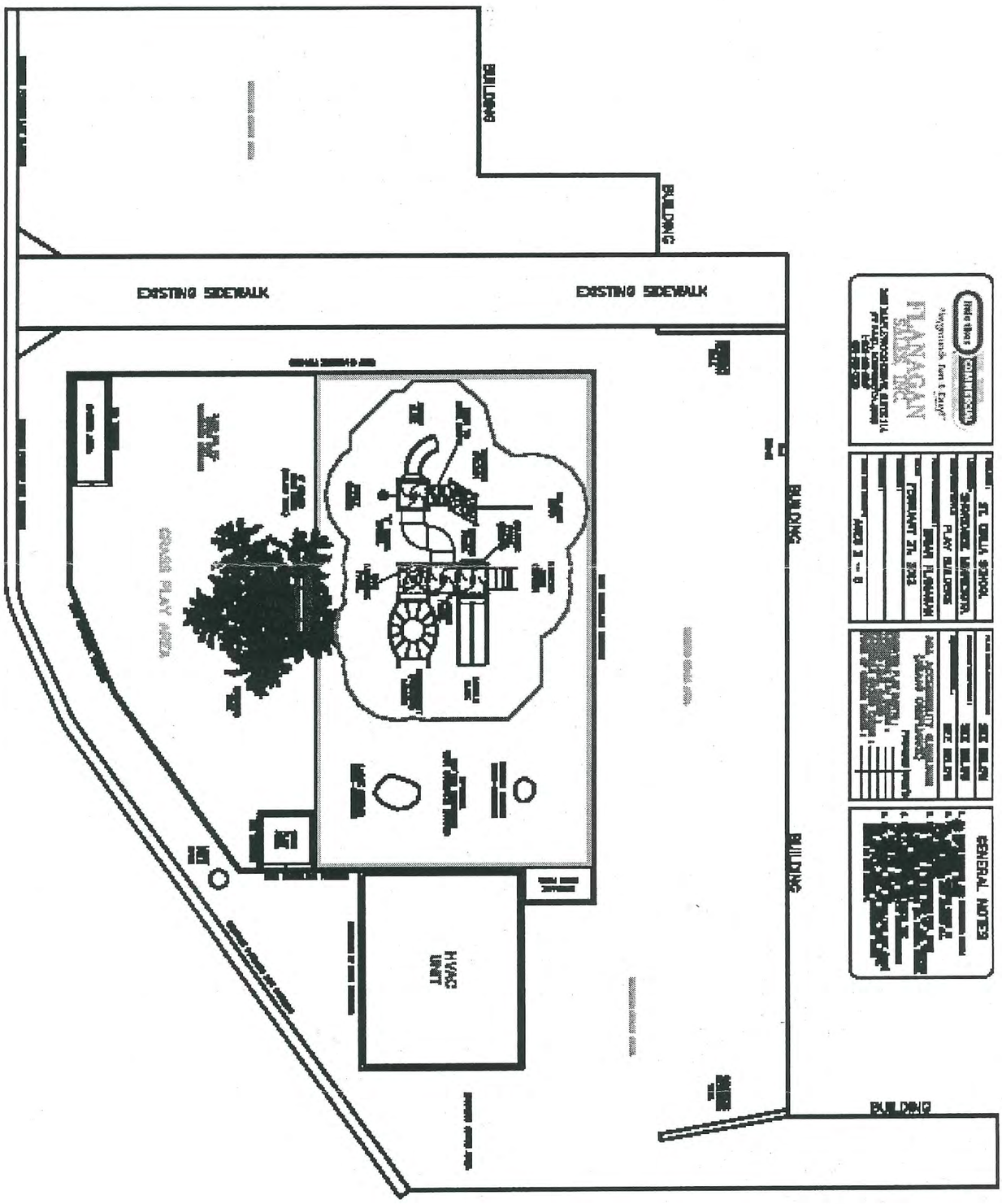
# St. Odilia 3495 Victoria Street

DISCLAIMER: This map is neither a legally recorded map nor a survey and is not intended to be used as one. This map is a compilation of records, information and data located in various city, county, state and federal offices and other sources regarding the area shown, and is to be used for reference purposes only.

SOURCES: Ramsey County (April 30, 2012), The Lawrence Group;April 30, 2012 for County parcel and property records data; April 2012 for commercial and residential data; April 2009 for color aerial imagery; All other

3


HEAVY DUTY PAVEMENT
4.5" BITUMINOUS OVER 8" BASE AGGREGATE
LIGHT DUTY PAVEMENT
3" BITUMINOUS OVER 8" BASE AGGREGATE
SCALE: 1" = 30'
0 25 50 100
NOTES:
1. NORTH & WEST PARKING LOTS TO BE RECONSTRUCTED IN TWO PHASES.
2. SOUTH PARKING LOT TO BE RESTRIPED AS SHOWN.
3. ALL PARKING STALLS 9'x18' TYPICAL.
PROPERTY LINE
SOCCER FIELD
PLAYGROUND
NORTH PARKING LOT
VISITOR
CHURCH & OFFICE ENTRY
SCHOOL ENTRY
SEE ARCHITECTURAL SHEETS FOR MORE DETAIL
ST. ODILIA CHURCH & SCHOOL
EAST DRIVE
SAWCUT & REMOVE CONCRETE
SOUTH PARKING LOT
REMOVE EXISTING CURB & BITUMINOUS
FUTURE UTILITY EASEMENT
FENCE
TYPE III RIP-RAP
CONDUIT SLEEVE FOR FUTURE LIGHTING
POWER SUPPLY
EXISTING CURB TO REMAIN
VIVIAN AVENUE
VICTORIA STREET
PARKING SETBACK LINE
STREET ABANDONED
COTTAGE PLACE




B. Tell us why this is needed / desired.

Our preschool program has a 100 children . The equipment that they play on is not age appropriate. T

City Council:
Sandy Martin, *Mayor*
Blake Huffman
Terry Quigley
Ady Wickstrom
Ben Withhart

Shoreview

City of Shoreview
4600 Victoria Street North
Shoreview, MN 55126
651-490-4600 phone
651-490-4699 fax
www.shoreviewmn.gov

May 9, 2012

**REQUEST FOR COMMENT**

Dear Property Owner:

Please be advised that on **Tuesday, May 22, 2012 at 7:00 p.m.**, the Shoreview Planning Commission will review a site and building plan review application submitted by St. Odilia, 3495 Victoria Street for the construction of a playground. The playground would be located adjacent to the southeast corner of the building and would be used for the pre-school program. Please see the attached plans.

You are encouraged to fill out the bottom portion of this form and return it if you have any comments or concerns. Your comments should be submitted by **Thursday, May 17th** to be included in the Planning Commission agenda packet. Comments received after that date but before the meeting date will be distributed at the Planning Commission meeting. You are also welcome to attend the meeting. The meeting is held at City Hall, 4600 N. Victoria Street in the City Council Chambers.

If you would like more information or have any questions, please call me at 651-490-4682 between 8:00 a.m. and 4:30 p.m., Monday through Friday. You may leave a voice mail message at any time. I can also be reached via e-mail at knordine@shoreviewmn.gov.

Sincerely,

Kathleen Nordine
City Planner

Comments:

We fully support the proposal. We are not members of St. Odilia.

i:\2012planningcasefile\2429-12-10StOdilia\neighborhoodsurvey

Name: John & Beth Mushel
Address: 3444 Vivian Ave.

PROPOSED RESOLUTION

MOVED BY COUNCILMEMBER _____

SECONDED BY COUNCILMEMBER _____

to adopt Resolution No. 12-44 , approving Change Order No. 1, in the amount of $11,180.76, and Contractor Payment No. 3 (Final), in the amount of $10,768.62, for the Watermain System Improvements, City Project No. 11-05.

| ROLL CALL: | AYES_____ | NAYS_____ |
|---|---|---|
| HUFFMAN | _____ | _____ |
| QUIGLEY | _____ | _____ |
| WICKSTROM | _____ | _____ |
| WITHHART | _____ | _____ |
| MARTIN | _____ | _____ |

TO: MAYOR, CITY COUNCIL, AND CITY MANAGER

FROM: MIKE SHAUGHNESSY
SENIOR ENGINEERING TECHNICIAN

DATE: JUNE 1, 2012

SUBJECT: CHANGE ORDER #1 AND FINAL PAYMENT FOR THE WATERMAIN SYSTEM INPROVEMENTS, CITY PROJECT 11-05

## INTRODUCTION

Change Order No. 1 and Contractor Payment No. 3 (Final) has been prepared by staff and is presented to Council for approval.

## BACKGROUND

On July 18, 2011, the City of Shoreview authorized a contract with Ellingson Companies in the amount of $72,521.60 for the Watermain System improvements, City Project 11-05. This work connected the watermain from Tomlyn Avenue, north to Carmel Court in the Fox Glen town houses.

## DISCUSSION

Contractor Payment No. 3 (Final), in the amount of $10,768.62, has been prepared by staff and agreed upon by the contractor. The current contract amount of $83,702.36 is $11,180.76 above the previously approved contract amount. The increased cost is mainly associated with unexpectedly high ground water, calling for dewatering and relocation of some existing watermain.

Change Order No.1 has been prepared to cover the cost of the additional work and items needed, totaling $11,180.76.

All testing and inspections have been completed and have shown the work to be acceptable.

## RECOMMENDATION

It is recommended that Council adopt Resolution 12-44, approving Change Order #1 and Contractor Payment No. 3 (Final) in the amount of $10,768.62 for the Watermain System Improvements.

MRS/#11-05

**EXTRACT OF MINUTES OF MEETING OF THE**

**CITY COUNCIL OF SHOREVIEW, MINNESOTA**

**HELD JUNE 4, 2012**

* * * * * * * * * * * * * *

Pursuant to due call and notice thereof, a meeting of the City Council of the City of Shoreview, Minnesota was duly called and held at the Shoreview City Hall in said City on June 4, 2012, at 7:00 p.m. The following members were present:

;

and the following members were absent: .

Member introduced the following resolution and moved its adoption.

RESOLUTION NO. 12-44
WATERMAIN SYSTEM IMPROVMENTS
CITY PROJECT NO. 11-05
CHANGE ORDER #1 AND CONTRACTOR PAYMENT NO. 3 (FINAL)

WHEREAS, on July 18, 2012, a contract was awarded to Ellingson Companies, in the amount of $72,521.60, for the Watermain System Improvements, City Project No. 11-05, and

WHEREAS, Change Order No. 1, in the amount of $11,180.76, has been prepared in order to address certain changes to the original contract, and

WHEREAS, The contractor, Ellingson Companies, has completed all work on the project and is now requesting final payment, in the amount of $10,768.62, and

WHEREAS, All testing and inspections have been completed and have shown the work to be acceptable, and

WHEREAS, the City Engineer has recommended approval of Change Order No. 1 and Contractor Payment No. 3 (Final).

NOW, THEREFORE, BE IT RESOLVED by the City Council of Shoreview, Minnesota: that Change Order No. 1, in the amount of $11,180.76, and Contractor Payment No. 3 (Final), in the amount of $10,768.62, for the Water System Improvements, City Project No. 11-05, is hereby approved.

The motion for the adoption of the foregoing resolution was duly seconded by Member and upon vote being taken thereon, the following voted in favor thereof:
;

and the following voted against the same: .

WHEREUPON, said resolution was declared duly passed and adopted this 4th day of June 2012.

STATE OF MINNESOTA)

COUNTY OF RAMSEY)

CITY OF SHOREVIEW)

I, the undersigned, being the duly qualified and acting Manager of the City of Shoreview of Ramsey County, Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a meeting of said City Council held on the 4th day of June 2012, with the original thereof on file in my office and the same is a full, true and complete transcript therefrom insofar as the same relates to the Change Order No. 1 and Contractor Payment No. 3 (Final) for the Water System Improvements, City Project No. 11-05.

WITNESS MY HAND officially as such Manager and the corporate seal of the City of Shoreview, Minnesota, this 5th day of June, 2012.

_____
Terry C. Schwerm
City Manager

SEAL

**PAYMENT #3 (final)**
**WATER SYSTEM IMPROVEMENTS**
**CITY PROJECT NO. 11-05**

| ITEM NO. | ITEM | UNIT | ESTIMATED QUANTITY | INSTALLED QUANTITY | UNIT PRICE | TOTAL AMOUNT DUE |
|---|---|---|---|---|---|---|
| 2104.505 | REMOVE BITUMINOUS PAVEMENT | SY | 90.00 | 79.33 | $ 8.25 | 654.47 |
| 2104.505 | REMOVE BITUMINOUS DRIVEWAY PAVEMENT | SY | 320.00 | 396.00 | $ 4.50 | 1,782.00 |
| 2104.505 | REMOVE CONCRETE CURB | LF | 60.00 | 38.00 | $ 3.50 | 133.00 |
| 2211.501 | AGGREGATE BASE CLASS 7 | TON | 30.00 | 69.00 | $ 28.00 | 1,932.00 |
| 2360.508 | BITUMINOUS WEAR COURSE | | | | | |
| | MVWE45035B | TON | 10.00 | 9.00 | $ 236.00 | 2,124.00 |
| 2360.514 | BITUMINOUS BASE COURSE | | | | | |
| | LVNW25030B | TON | 10.00 | 9.00 | $ 236.00 | 2,124.00 |
| 2360.521 | BITUMINOUS DRIVEWAY PAVEMENT | | | | | |
| | LVWE45030B | SY | 320.00 | 205.00 | $ 42.00 | 8,610.00 |
| 2357.502 | BITUMINOUS MAT'L FOR TACK COAT | GAL | 5.00 | 5.00 | $ 12.00 | 60.00 |
| 2504.603 | 8" WATERMAIN DIP CLASS 53 | LF | 30.00 | 28.00 | $ 80.00 | 2,240.00 |
| 2504.603 | 8" WATERMAIN CL DR11 HDPE-DIPS | | | | | |
| | DIRECTIONALLY DRILLED | LF | 520.00 | 515.00 | $ 48.75 | 25,106.25 |
| 2504.602 | CONNECT TO EXISTING WM | EA | 3.00 | 3.00 | $ 3,200.00 | 9,600.00 |
| 2504.602 | 8" GATE VALVE | EA | 3.00 | 3.00 | $ 1,920.00 | 5,760.00 |
| 2504.608 | DIP FITTINGS | LBS | 462.00 | 588.00 | $ 6.80 | 3,998.40 |
| 2531.501 | CONCRETE C & G (B6-18) | LF | 60.00 | 38.00 | $ 42.00 | 1,596.00 |
| 2563.601 | TRAFFIC CONTROL | LS | 1.00 | 1.00 | $ 1,200.00 | 1,200.00 |
| 2575.505 | SODDING W/6" TOPSOIL | SY | 50.00 | 154.00 | $ 14.65 | 2,256.10 |
| SPECIAL | EROSION CONTROL | LS | 1.00 | 1.00 | $ 365.00 | 365.00 |
| EXTRA | F&I HYD, GV AND TEE | LS | | 1.00 | $ 5,880.80 | 5,880.80 |
| EXTRA | 6" to 6" WET TAP | EA | | 1.00 | $ 1,822.75 | 1,822.75 |
| EXTRA | STOP ORDER ISSUED - EASEMENT ISSUES | LS | | 1.00 | $ 2,886.20 | 2,886.20 |
| EXTRA | REMOVE TREE | EA | | 1.00 | $ 137.00 | 137.00 |
| EXTRA | DEWATERING | LS | | 1.00 | $ 1,536.00 | 1,536.00 |
| EXTRA | ISULATION - SHALLOW SANITARY SEWER | LS | | 1.00 | $ 220.00 | 220.00 |
| EXTRA | STOP ORDER ISSUED - WATER STUD DOWN PERI | LS | | 1.00 | $ 1,140.00 | 1,140.00 |
| EXTRA | HYDRANT EXTENSION | LS | | 1.00 | $ 538.39 | 538.39 |

| | | |
|---|---|---|
| **TOTAL WORK COMPLETED TO DATE** | **$** | **83,702.36** |
| **LESS 0% RETAINAGE** | **$** | **-** |
| **PREVIOUS PAYMENTS** | **$** | **72,933.74** |
| **TOTAL AMOUNT OWED THIS PAYMENT** | **$** | **10,768.62** |

# PROPOSED MOTION

MOVED BY COUNCILMEMBER _____

SECONDED BY COUNCILMEMBER _____

to approve Resolution No. 12-45 reducing the following escrows:

Erosion Control and Development Cash Deposits for the following properties in the amounts listed:

| | | |
|---|---|---|
| 243 Oakwood Dr | ACT Asphalt Specialties | $ 1,000.00 |
| 4800 Laura Ln | Imperial Homes Inc | $ 3,000.00 |
| 4135 Rice St | James Medin | $ 3,000.00 |

| **ROLL CALL:** | **AYES** | **NAYS** |
|---|---|---|
| HUFFMAN | _____ | _____ |
| QUIGLEY | _____ | _____ |
| WICKSTROM | _____ | _____ |
| WITHHART | _____ | _____ |
| MARTIN | _____ | _____ |

REGULAR COUNCIL MEETING
JUNE 4, 2012

t:/development/erosion_general/erosion060412

TO: MAYOR, CITY COUNCIL, CITY MANAGER

FROM: THOMAS L. HAMMITT
SENIOR ENGINEERING TECHNICIAN

DATE: MAY 31, 2012

SUBJECT: DEVELOPER ESCROW REDUCTIONS

## INTRODUCTION

The following escrow reductions have been prepared and are presented to the City Council for approval.

## BACKGROUND

The property owners/builders listed below have completed all or portions of the erosion control and turf establishment, landscaping or other construction in the right of way as required in the development contracts or building permits.

| | |
|---|---|
| 243 Oakwood Dr | Sidewalk protection completed |
| 4800 Laura Ln | Erosion Control & Grading Cert completed |
| 4135 Rice St | Erosion Control & Grading Cert completed |

## RECOMMENDATION

It is recommended that the City Council approve releasing all or portions of the escrows for the following properties in the amounts listed below:

| | | |
|---|---|---|
| 243 Oakwood Dr | ACT Asphalt Specialties | $ 1,000.00 |
| 4800 Laura Ln | Imperial Homes Inc | $ 3,000.00 |
| 4135 Rice St | James Medin | $ 3,000.00 |

***PROPOSED***

**EXTRACT OF MINUTES OF MEETING OF THE**

**CITY COUNCIL OF SHOREVIEW, MINNESOTA**

**HELD JUNE 4, 2012**

* * * * * * * * * * * * *

Pursuant to due call and notice thereof, a meeting of the City Council of the City of Shoreview, Minnesota was duly called and held at the Shoreview City Hall in said City on June 4, 2012 at 7:00 p.m. The following members were present:

and the following members were absent:

Member introduced the following resolution and moved its adoption.

RESOLUTION NO. 12-45

RESOLUTION ORDERING ESCROW REDUCTIONS
AT VARIOUS LOCATIONS IN THE CITY

WHEREAS, various builders and developers have submitted cash escrows for erosion control, grading certificates, landscaping and other improvements, and

WHEREAS, City staff have reviewed the sites and developments and is recommending the escrows be returned.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Shoreview, Minnesota, as follows:

The Shoreview Finance Department is authorized to reduce the cash deposit in the amounts listed below:

| | | |
|---|---|---|
| 243 Oakwood Dr | ACT Asphalt Specialties | $ 1,000.00 |
| 4800 Laura Ln | Imperial Homes Inc | $ 3,000.00 |
| 4135 Rice St | James Medin | $ 3,000.00 |

The motion for the adoption of the foregoing resolution was duly seconded by Member and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

WHEREUPON, said resolution was declared duly passed and adopted this 4th day of June, 2012.

STATE OF MINNESOTA )
)
COUNTY OF RAMSEY )
)
CITY OF SHOREVIEW )

I, the undersigned, being the duly qualified and acting Manager of the City of Shoreview of Ramsey County, Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a meeting of said City Council held on the 4th day of June, 2012 with the original thereof on file in my office and the same is a full, true and complete transcript therefrom insofar as the same relates reducing various escrows.

WITNESS MY HAND officially as such Manager and the corporate seal of the City of Shoreview, Minnesota, this 5th day of June, 2012.

Terry C. Schwerm
City Manager

SEAL

PROPOSED RESOLUTION

MOVED BY COUNCILMEMBER _____

SECONDED BY COUNCILMEMBER _____

to adopt Resolution No.12-42 approving Contractor Payment No. 4 (Final) in the amount of $3,308.86 for the Buffalo Lane Reconstruction, City Project No. 11-09.

| ROLL CALL: | AYES | NAYS |
|---|---|---|
| HUFFMAN | _____ | _____ |
| WITHHART | _____ | _____ |
| QUIGLEY | _____ | _____ |
| WICKSTROM | _____ | _____ |
| MARTIN | _____ | _____ |

REGULAR COUNCIL MEETING
JUNE 4, 2012

TO: MAYOR, CITY COUNCIL, CITY MANAGER

FROM: GLEN M. HOFFARD GMH
SENIOR ENGINEERING TECHNICIAN

DATE: MAY 30, 2012

SUBJECT: BUFFALO LANE RECONSTRUCTION
CITY PROJECT NO. 11-09
CONTRACTOR PAYMENT NO. 4 (FINAL)

## INTRODUCTION

The attached Contractor Payment No.4 (Final) has been prepared by staff and must be approved by Council.

## BACKGROUND

On July 18, 2011 the City Council awarded a contract to C. W. Houle, Inc., in the amount of $ 249,006.20, for the Buffalo Lane Reconstruction, City Project No. 11-09; and authorized the Mayor and City Manager to sign said contract. On November 7, 2011 the City Council approved Change Order No.1 in the amount of $78,931.49 for a revised contract amount of $327,937.69. On January 3, 2012, the City Council approved Change Order No.2 in the amount of $5,337.60 for a revised contract amount of $333,275.29.

## DISCUSSION

Contractor Payment No.4 (Final) has been prepared by staff and must be approved by Council.

Final payment in the amount of $3,308.86 will result in a total amount of work completed of $330,886.34.

## RECOMMENDATION

It is recommended that Council adopt the attached proposed resolution approving Contractor Payment No. 4 (Final) for the Buffalo Lane Reconstruction, City Project No. 11-09.

GMH/
#11-09

**EXTRACT OF MINUTES OF MEETING OF THE**

**CITY COUNCIL OF SHOREVIEW, MINNESOTA**

**HELD JUNE 4, 2012**

* * * * * * * * * *

Pursuant to due call and notice thereof, a meeting of the City Council of the City of Shoreview, Minnesota was duly called and held at the Shoreview City Hall in said City on June 4, 2012, at 7:00 pm. The following members were present:

And the following members were absent:

Member introduced the following resolution and moved its adoption.

RESOLUTION NO. 12-42
CONTRACTOR PAYMENT NO. 4 (FINAL)
BUFFALO LANE RECONSTRUCTION
CITY PROJECT NO. 11-09

WHEREAS, On July 18, 2011, the City Council awarded a contract to C. W. Houle, Inc. for the Buffalo Lane Reconstruction, City Project No. 11-09, and authorized the Mayor and City Manager to sign said contract, and

WHEREAS, the original contract amount is $249,006.20, and

WHEREAS, Change Order No. 1, in the amount of $78,931.49 was approved by the City Council on November 7, 2011, and

WHEREAS, Change Order No. 2, in the amount of $5,337.60 was approved by the City Council on January 3, 2012, and

WHEREAS, Contractor Payment No. 4 (Final), in the amount of $3,308.86 has been prepared by staff, and

WHEREAS, the City Engineer has recommended approval of Contractor Payment No. 4 (Final).

NOW, THEREFORE, BE IT RESOLVED by the City Council of Shoreview, Minnesota:

That Contractor Payment No. 4 (Final) in the amount of $3,308.86, resulting in a total amount of work completed of $330,886.34, is hereby approved.

The motion for the adoption of the foregoing resolution was duly seconded by Member , and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

WHEREUPON, said resolution was declared duly passed and adopted this 4th day of June 2012.

STATE OF MINNESOTA )
)
COUNTY OF RAMSEY )
)
CITY OF SHOREVIEW )

I, the undersigned, being the duly qualified and acting Manager of the City of Shoreview of Ramsey County, Minnesota, do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a meeting of said City Council held on the 4th day of June 2012, with the original thereof on file in my office and the same is a full, true and complete transcript therefrom insofar as the same relates to the approval of Contractor Payment No.4 (Final) for the Buffalo Lane Reconstruction, City Project No. 11-09.

WITNESS MY HAND officially as such Manager and the corporate seal of the City of Shoreview, Minnesota, this 5th day of June, 2012.

Terry C. Schwerm
City Manager

SEAL

## APPLICATION FOR PAYMENT

**NO. 4 (FINAL)**

PROJECT: **Buffalo Lane Reconstruction**

OWNER: **City of Shoreview**

PROJECT NO: **11-09**

CONTRACTOR: **C. W. Houle, Inc.**

APPLICATION DATE: **6/4/2012** FOR PERIOD ENDING: **6/1/2012**

---

## STATEMENT OF WORK

| | |
|---|---|
| ORIGINAL CONTRACT AMOUNT | $ 249,006.20 |
| NET CHANGE BY CHANGE ORDER | $ 84,269.09 |
| CONTRACT AMOUNT TO DATE | $ 333,275.29 |
| TOTAL AMOUNT OF WORK COMPLETED | $ 330,886.34 |
| LESS **0** % RETAINAGE | $ - |
| AMOUNT DUE TO DATE | $ 330,886.34 |
| LESS PREVIOUS PAYMENTS | $ 327,577.48 |
| PAYMENT DUE THIS APPLICATION | $ 3,308.86 |

CONTRACTOR: C. W. Houle, Inc.

BY: _____
(Name and Title)

DATE: _____

APPROVED FOR PAYMENT:

OWNER: CITY OF SHOREVIEW

BY: _____
Tom Wesolowski (City Engineer)

DATE: _____

**PAYMENT NO.4 (FINAL)**

**BUFFALO LANE**
**RECONSTRUCTION**
**CITY PROJECT NO. 11-09**

**STREET CONSTRUCTION**

| ITEM NO. | ITEM | UNIT | ESTIMATED QUANTITY | QUANTITY TO DATE | UNIT PRICE | TOTAL |
|---|---|---|---|---|---|---|
| 2021.501 | MOBILIZATION | LS | 1.00 | 1.00 | $11,650.00 | $ 11,650.00 |
| 2101.502 | CLEARING | TREE | 15.00 | 15.00 | $ 290.00 | $ 4,350.00 |
| 2101.507 | GRUBBING | TREE | 15.00 | 15.00 | $ 305.00 | $ 4,575.00 |
| 2104.505 | REMOVE BITUMINOUS PAVEMENT | SY | 1,166.00 | 1,166.00 | $ 3.45 | $ 4,022.70 |
| 2104.505 | REMOVE DRIVEWAY PAVEMENT (CONCRETE) | SY | 20.00 | 90.00 | $ 7.00 | $ 630.00 |
| 2104.505 | REMOVE DRIVEWAY PAVEMENT (BITUMINOUS) | SY | 50.00 | 117.00 | $ 5.20 | $ 608.40 |
| 2104.511 | SAW CONCRETE PAVEMENT | LF | 25.00 | 116.00 | $ 3.50 | $ 406.00 |
| 2104.523 | SALVAGE & REINSTAL EXISTING SIGNS, POSTS AND MAILBOXES | EA | 5.00 | 1.00 | $ 115.00 | $ 115.00 |
| 2105.501 | COMMON EXCAVATION | CY | 575.00 | 575.00 | $ 14.00 | $ 8,050.00 |
| 2105.507 | SUBGRADE EXCAVATION | CY | 50.00 | 31.15 | $ 13.00 | $ 404.95 |
| 2105.522 | SELECT GRAN. BORROW | CY | 50.00 | | $ 14.00 | $ - |
| 2112.501 | SUBGRADE PREPARATION | RD STA | 7.00 | 7.00 | $ 250.00 | $ 1,750.00 |
| 2211.501 | AGGREGATE BASE CLASS 7 | TON | 650.00 | 650.00 | $ 12.50 | $ 8,125.00 |
| 2360.508 | BITUMINOUS WEAR COURSE MVWE45035B | TON | 125.00 | 133.48 | $ 65.00 | $ 8,676.20 |
| 2360.514 | BITUMINOUS BASE COURSE LVNW25030B | TON | 150.00 | 150.00 | $ 64.00 | $ 9,600.00 |
| 2360.521 | BITUMINOUS DRIVEWAY PAVEMENT LVWE45030B | SY | 50.00 | 117.00 | $ 14.00 | $ 1,638.00 |
| 2357.502 | BITUMINOUS MAT'L FOR TACK COAT | GAL | 75.00 | 100.00 | $ 3.20 | $ 320.00 |
| 2331.603 | BITUMINOUS CONTROL JOINT | LF | 350.00 | 385.00 | $ 4.30 | $ 1,655.50 |
| 2531.501 | CONCRETE CURB & GUTTER (D4-12) | LF | 1,450.00 | 1,475.00 | $ 11.10 | $ 16,372.50 |
| 2531.507 | 6" CONCRETE DRIVEWAY PAVEMENT | SY | 20.00 | 20.00 | $ 44.00 | $ 880.00 |
| 2411.618 | MODULAR BLOCK RETAINING WALL | SF | 50.00 | 50.00 | $ 30.00 | $ 1,500.00 |
| 2563.601 | TRAFFIC CONTROL | LS | 1.00 | 1.00 | $ 850.00 | $ 850.00 |
| 2573.502 | SILT FENCE | LF | 200.00 | 80.00 | $ 2.20 | $ 176.00 |
| 2573.501 | INLET PROTECTION | EA | 4.00 | 2.00 | $ 175.00 | $ 350.00 |
| 2575.505 | SODDING W/6" TOPSOIL | SY | 1,500.00 | 1,500.00 | $ 4.70 | $ 7,050.00 |
| 2123.610 | STREET SWEEPING | HR | 5.00 | | $ 125.00 | $ - |
| C.O.#1 | CLEARING | EA | 10.00 | 10.00 | $ 290.00 | $ 2,900.00 |
| C.O.#1 | GRUBBING | EA | 10.00 | 10.00 | $ 305.00 | $ 3,050.00 |
| C.O.#1 | REMOVE BITUMINOUS PAVEMENT | SY | 493.00 | 493.00 | $ 3.45 | $ 1,700.85 |
| C.O.#1 | AGGREGATE BASE CL 7 | TON | 258.16 | 258.16 | $ 12.50 | $ 3,227.00 |
| C.O.#1 | BITUMINOUS BASE COURSE | TON | 24.55 | 24.55 | $ 64.00 | $ 1,571.20 |
| C.O.#1 | 6" CONCRETE DRIVEWAY PAVEMENT | SY | 36.00 | 36.00 | $ 44.00 | $ 1,584.00 |
| C.O.#1 | MODULAR BLOCK RETAINING WALL | SF | 190.00 | 190.00 | $ 30.00 | $ 5,700.00 |
| C.O.#1 | SODDING W/6" TOPSOIL | SY | 1,405.00 | 1,405.00 | $ 4.70 | $ 6,603.50 |
| C.O.#1 | REPAIR IRRIGATION SYSTEMS | LS | 1.00 | 1.00 | $ 343.00 | $ 343.00 |

**SUBTOTAL - STREET CONSTRUCTION** **$ 120,434.80**

**PAYMENT NO.4 (FINAL)**

**BUFFALO LANE**
**RECONSTRUCTION**
**CITY PROJECT NO. 11-09**

**STORM SEWER**

| ITEM NO. | ITEM | UNIT | ESTIMATED QUANTITY | QUANTITY TO DATE | UNIT PRICE | TOTAL |
|---|---|---|---|---|---|---|
| 2105.609 | NON-WOVEN GEOTEXTILE FABRIC, TYPE II | SY | 1,533.00 | 1,454.00 | $ 2.00 | $ 2,908.00 |
| 2105.501 | COMMON EXCAVATION (30" PIPE TRENCH) | CY | 515.00 | 488.00 | $ 11.00 | $ 5,368.00 |
| 2451.607 | 1 1/2" CLEAR ROCK | CY | 415.00 | 393.00 | $ 38.00 | $ 14,934.00 |
| 2502.541 | 30" PERF. HDPE PIPE, SMOOTH INTERIOR | LF | 525.00 | 498.00 | $ 48.50 | $ 24,153.00 |
| 2503.541 | 12" HDPE ST SEWER PIPE SMOOTH SURFACE | LF | 175.00 | 185.00 | $ 17.00 | $ 3,145.00 |
| 2503.602 | CONNECT TO EXISTING CATCH BASIN | EA | 1.00 | 1.00 | $ 1,600.00 | $ 1,600.00 |
| SPECIAL | CONST 30" PVC MH W/CAST & 3' SUMP | EA | 2.00 | 2.00 | $ 3,300.00 | $ 6,600.00 |
| SPECIAL | CONST 30" PVC CBMH W/CAST & 3' SUMP | EA | 2.00 | 2.00 | $ 3,300.00 | $ 6,600.00 |
| SPECIAL | CONST 30" PVC CB W/CAST | EA | 3.00 | 3.00 | $ 3,050.00 | $ 9,150.00 |
| SPECIAL | CONST 30" PVC CBMH W/CAST | EA | 1.00 | 1.00 | $ 2,930.00 | $ 2,930.00 |
| C.O.#1 | CONSTRUCT SWALE | LS | 1.00 | 1.00 | $18,334.00 | $ 18,334.00 |
| C.O.#1 | INSTALL 12" HDPE STORM SEWER | LS | 1.00 | 1.00 | $ 3,450.00 | $ 3,450.00 |
| C.O.#1 | EXTEND 21" RCP STORM SEWER | LS | 1.00 | 1.00 | $ 5,222.94 | $ 5,222.94 |
| C.O.#1 | 72" TREATMENT STRUCTURE | LS | 1.00 | 1.00 | $22,519.00 | $ 22,519.00 |
| C.O.#2 | REPLACE SOD | LS | 1.00 | 1.00 | $ 5,007.60 | $ 5,007.60 |
| C.O.#2 | REPAIR FENCE | LS | 1.00 | 1.00 | $ 330.00 | $ 330.00 |
| | **SUBTOTAL - STORM SEWER** | | | | | **$ 132,251.54** |

**SANITARY SEWER**

| ITEM NO. | ITEM | UNIT | ESTIMATED QUANTITY | QUANTITY TO DATE | UNIT PRICE | TOTAL |
|---|---|---|---|---|---|---|
| 2503.603 | CONNECT TO EXIST MH | EA | 1.00 | 1.00 | $ 5,600.00 | $ 5,600.00 |
| 2503.603 | 8" PVC SANITARY SEWER | LF | 415.00 | 402.00 | $ 34.50 | $ 13,869.00 |
| 2503.602 | 4"X8" WYE | EA | 8.00 | 9.00 | $ 105.00 | $ 945.00 |
| 2503.603 | 4" PVC SERVICE PIPE | LF | 240.00 | 240.00 | $ 19.00 | $ 4,560.00 |
| 2503.602 | 4" UTILITY INSULATION | SY | 10.00 | | $ 30.00 | $ - |
| 2503.602 | 48" MANHOLE | EA | 3.00 | 3.00 | $ 2,490.00 | $ 7,470.00 |
| C.O.#1 | 4" PVC SERVICE PIPE | LF | 96.00 | 96.00 | $ 19.00 | $ 1,824.00 |
| | **SUBTOTAL - SANITARY SEWER** | | | | | **$ 34,268.00** |

**PAYMENT NO.4 (FINAL)**

**BUFFALO LANE**
**RECONSTRUCTION**
**CITY PROJECT NO. 11-09**

**WATERMAIN**

| ITEM NO. | ITEM | UNIT | ESTIMATED QUANTITY | QUANTITY TO DATE | UNIT PRICE | TOTAL BID |
|---|---|---|---|---|---|---|
| 2504.603 | 6" WATERMAIN DIP CLASS 53 | LF | 410.00 | 410.00 | $ 35.00 | $ 14,350.00 |
| 2504.603 | 6" HDPE CL DR11-DIPS, DIRECTIONAL BORE | LF | 230.00 | 230.00 | $ 36.00 | $ 8,280.00 |
| 2504.602 | CONNECT TO EXISTING WM | EA | 2.00 | 2.00 | $ 1,150.00 | $ 2,300.00 |
| 2504.602 | F & I HYDRANT (WB-67) & VALVE | EA | 1.00 | 1.00 | $ 3,920.00 | $ 3,920.00 |
| 2504.602 | 6" GATE VALVE | EA | 2.00 | 2.00 | $ 1,640.00 | $ 3,280.00 |
| 2504.602 | 1" CORPORATION | EA | 8.00 | 9.00 | $ 155.00 | $ 1,395.00 |
| 2504.602 | 1" CURB STOP & BOX | EA | 8.00 | 9.00 | $ 320.00 | $ 2,880.00 |
| 2504.603 | 1" COPPER TUBING | LF | 240.00 | 240.00 | $ 20.50 | $ 4,920.00 |
| 2504.603 | 8-MIL POLYETHELENE ENCASEMENT | LF | 410.00 | 410.00 | $ 0.50 | $ 205.00 |
| 2504.603 | 4" UTILITY INSULATION | SY | 10.00 | | $ 30.00 | $ - |
| 2504.608 | DIP FITTINGS | LBS | 250.00 | 250.00 | $ 6.00 | $ 1,500.00 |
| C.O.#1 | 1" COPPER TUBING | LF | 44.00 | 44.00 | $ 20.50 | $ 902.00 |
| | **SUBTOTAL - WATERMAIN** | | | | | **$ 43,932.00** |

**PAYMENT SUMMARY**

| | |
|---|---|
| **STREET CONSTRUCTION** | **$ 120,434.80** |
| **STORM SEWER** | **$ 132,251.54** |
| **SANITARY SEWER** | **$ 34,268.00** |
| **WATERMAIN** | **$ 43,932.00** |
| **TOTAL** | **$ 330,886.34** |

## PROPOSED MOTION

**MOVED BY COUNCILMEMBER** _____

**SECONDED BY COUNCILMEMBER** _____

to approve the request for a temporary on-sale intoxicating liquor license and the application for exempt permit license for lawful gambling for their annual Fall Festival to be held on September 8 and 9, 2012 at St. Odilia Catholic Church, 3495 North Victoria Street, Shoreview.

| ROLL CALL: | AYES | _____ | NAYS ____ |
|---|---|---|---|
| | HUFFMAN | _____ | _____ |
| | QUIGLEY | _____ | _____ |
| | WICKSTROM | _____ | _____ |
| | WITHHART | _____ | _____ |
| | MARTIN | _____ | _____ |

**TO:** **MAYOR AND COUNCILMEMBERS**

**FROM:** **TERRI HOFFARD**
**DEPUTY CLERK**

**DATE:** **MAY 30, 2012**

**SUBJECT:** **TEMPORARY ON-SALE LIQUOR LICENSE AND APPLICATION FOR EXEMPT PERMIT LICENSE FOR ST. ODILIA FESTIVAL**

Attached is a request for a temporary on-sale liquor license and an application for exempt permit for lawful gambling for the annual fall festival to be held at St. Odilia Catholic Church on September 8-9, 2012.

They are requesting a temporary intoxicating liquor license, which would permit them to sell wine coolers and possibly individual portion-sized bottles of wine. A similar request was made for this event last year and it was approved by the City Council at their meeting on June 20, 2011.

They have also filed the attached application for a bingo and raffle event to be held during their festival. State gambling regulations specify that such requests may be approved by the state unless the local unit of government passes a resolution prohibiting the activity. Similar requests have been reviewed and approved by the Shoreview City Council in the past.

It is recommended that the City Council approve this request from St. Odilia for a lawful gambling license and a temporary intoxicating liquor license.

# St. Odilia Catholic Community

3495 N. Victoria • Shoreview, MN 55126-3895 • (651) 484-6681


May 28, 2012

Ms. Terri Hoffard
Deputy Clerk
City of Shoreview
4600 North Victoria
Shoreview, MN 55126

Regarding: Special Event Liquor license and Application for Exempt Gambling Permit; St. Odilia Fall festival.

Ms. Hoffard,

We at St. Odilia Catholic Community are now planning our Annual Fall Festival to be held September 8 & 9, 2012.

The application for the Special Event License is enclosed. This is an application for an Intoxication Liquor Special Event License. This is the same license request as last year. We are planning to sell wine coolers and possibly individual portions of bottled wine. We are also requesting the sale of 3.2 beer. I understand that the MN Department of Public Safety is required to approve licensing after the city has approved and that form is enclosed (2 copies). We request that the investigation fee be waved due to our exempt status.

Also enclosed is our application for the Exempt Gambling Permit (LG220) so that we can conduct bingo and sweepstakes during the festival. As in the past, this too is something the city needs to approve and then send our application on to the Charitable Gambling Control Board. Enclosed is the $50.00 Event Fee for this permit.

Thank you for your cooperation and assistance. Please contact me if you need additional information at 651-771-6807(h) or 612-743-9573(c).

Sincerely,

Patricia Brokman

Patricia Brokman
2012 Fall Festival Co-chair

Enclosures: Application Materials

Minnesota Department of Public Safety
Alcohol and Gambling Enforcement Division
444 Cedar Street, Suite 222, St. Paul, MN 55101
651-201-7500 Fax 651-297-5259 TTY 651-282-6555

# APPLICATION AND PERMIT FOR A 1 DAY TO 4 DAY TEMPORARY ON-SALE LIQUOR LICENSE

| Name of organization | Date organized | Tax exempt number |
|---|---|---|
| Church of St. Odilia | June 1960 | 41-0837655 |

| Address | City | State | Zip Code |
|---|---|---|---|
| 3495 N. Victoria St. | Shoreview | Minnesota | 55126 |

| Name of person making application | Business phone | Home phone |
|---|---|---|
| Tom Schumacher | 651-481-6681 | |

Date set ups will be sold: September 8 and 9, 2012

Type of organization: ☐ Club ☐ Charitable ☒ Religious ☐ Other non-profit

| | Organization officer's name | City | State | Zip |
|---|---|---|---|---|
| X | Tom Hentges | Shoreview | Minnesota | 55126 |

Add New Officer

Location where permit will be used. If an outdoor area, describe.
School Gymnasium and adjacent parking lot

If the applicant will contract for intoxicating liquor service give the name and address of the liquor license providing the service.

If the applicant will carry liquor liability insurance please provide the carrier's name and amount of coverage.

## APPROVAL

APPLICATION MUST BE APPROVED BY CITY OR COUNTY BEFORE SUBMITTING TO ALCOHOL AND GAMBLING ENFORCEMENT

Shoreview
City/County

June 4, 2012
Date Approved

City Fee Amount

Permit Date

Date Fee Paid

Signature City Clerk or County Official

Approved Director Alcohol and Gambling Enforcement

NOTE: Submit this form to the city or county 30 days prior to event. Forward application signed by city and/or county to the address above. If the application is approved the Alcohol and Gambling Enforcement Division will return this application to be used as the permit for the event.

*Minnesota Lawful Gambling*

# LG220 Application for Exempt Permit

An exempt permit may be issued to a nonprofit organization that:
- conducts lawful gambling on five or fewer days, and
- awards less than $50,000 in prizes during a calendar year.

| Application fee | |
|---|---|
| If application postmarked or received: | |
| less than 30 days before the event **$100** | more than 30 days before the event **$50** |

## ORGANIZATION INFORMATION

Check# _____ $ _____

Organization name: Church of St. Odilia Shor. MN

Previous gambling permit number: X-62107-05-001

Minnesota tax ID number, if any:

Federal employer ID number, if any:

**Type of nonprofit organization.** Check one.

☐ Fraternal ☒ Religious ☐ Veterans ☐ Other nonprofit organization

| Mailing address | City | State | Zip Code | County |
|---|---|---|---|---|
| 3495 N. Victoria | Shoreview | MN | 55126 | Ramsey |

| Name of chief executive officer (CEO) | Daytime phone number | Email address |
|---|---|---|
| Tom Schumacher | 651-484-6681 | |

**Attach a copy of ONE of the following for proof of nonprofit status.**

Do not attach a sales tax exempt status or federal employer ID number as they are not proof of nonprofit status.

☒ **Nonprofit Articles of Incorporation OR a current Certificate of Good Standing .**
Don't have a copy? This certificate must be obtained each year from:
Secretary of State, Business Services Div., 180 State Office Building, St. Paul, MN 55155
Phone: 651-296-2803

☐ **IRS income tax exemption [501(c)] letter in your organization's name.**
Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS at 877-829-5500.

☐ **IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter)**
If your organization falls under a parent organization, attach copies of both of the following:
a. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling, and
b. the charter or letter from your parent organization recognizing your organization as a subordinate.

## GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted. For raffles, list the site where the drawing will take place.
Church of St. Odilia

| Address (do not use PO box) | City or township | Zip Code | County |
|---|---|---|---|
| 3495 N. Victoria | Shoreview MN | 55126 | Ramsey |

Date(s) of activity (for raffles, indicate the date of the drawing)
Sept 7 and 8 - 2012 Raffle Drawing Sept 8th

Check the box or boxes that indicate the type of gambling activity your organization will conduct:
(Bingo*) (Raffles) Paddlewheels* Pull-Tabs* Tipboards*
Bingo Sept 8

* **Gambling equipment** for pull-tabs, bingo paper, tipboards, and paddlewheels must be obtained from a distributor licensed by the Gambling Control Board. EXCEPTION: Bingo hard cards and bingo number selection devices may be borrowed from another organization authorized to conduct bingo.

To find a licensed distributor, go to www.gcb.state.mn.us and click on List of Licensed Distributors, or call 651-639-4000.

## LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT

**If the gambling premises is within city limits,** a city official must check the action that the city is taking on this application and sign the application.

___The application is acknowledged with no waiting period.

___The application is acknowledged with a 30 day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).

___The application is denied.

Print city name _____

*On behalf of the city, I acknowledge this application.*
**Signature** of city personnel receiving application

_____

Title_____Date_____

**If the gambling premises is located in a township,** a county official must check the action that the county is taking on this application and sign the application.
**A township official is not required to sign the application.**

____The application is acknowledged with no waiting period.

____The application is acknowledged with a 30 day waiting period, and allows the Board to issue a permit after 30 days.

____The application is denied.

Print county name _____

*On behalf of the county, I acknowledge this application.*
**Signature** of county personnel receiving application

_____

Title_____Date_____

**(Optional) TOWNSHIP:** *On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits.* [A township has no statutory authority to approve or deny an application [Minnesota Statute 349.166)]

Print township name _____

_____

**Signature** of township official acknowledging application

Title_____Date_____

## CHIEF EXECUTIVE OFFICER'S SIGNATURE

*The information provided in this application is complete and accurate to the best of my knowledge. I acknowledge that the financial report will be completed and returned to the Board within 30 days of the date of our gambling activity.*

Chief executive officer's signature_____ Date 5/29/2012

**Complete a separate application** for each gambling event:

- one day of gambling activity
- two or more consecutive days of gambling activity
- each day a raffle drawing is held

**Send** application with:

- a copy of your proof of nonprofit status, and
- application fee for each event
  Make check payable to "State of Minnesota."

**To:** Gambling Control Board
1711 West County Road B, Suite 300 South
Roseville, MN 55113

**Financial report and recordkeeping required**
A financial report form and instructions will be sent with your permit, or use the online fill-in form available at www.gcb.state.mn.us. Within 30 days of the activity date, complete and return the financial report form to the Gambling Control Board.

**Questions?**
Call the Licensing Section of the Gambling Control Board at 651-639-4000.

This form will be made available in alternative format (i.e. large print, Braille) upon request.

**Data privacy notice:** The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; howeve r, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process your organization's application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to: Board members, Board staff whose work requires access to the information; Minnesota's Department of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

Reset Form

**PROPOSED MOTION**

Moved by Council member _____

Seconded by Council member _____

To accept the comprehensive annual financial report for the fiscal year ended December 31, 2011.

| ROLL CALL: | AYES | NAYS |
|---|---|---|
| Huffman | _____ | _____ |
| Quigley | _____ | _____ |
| Wickstrom | _____ | _____ |
| Withhart | _____ | _____ |
| Martin | _____ | _____ |

June 4, 2012
Council Meeting

TO: Terry Schwerm, City Manager

FROM: Jeanne Haapala, Finance Director

DATE: May 30, 2012

RE: Comprehensive Annual Financial Report and Legal Compliance Report

**BACKGROUND**

This report contains a discussion of the reports listed below, and provides a summary of financial activity for operating funds. The reports present the City's financial activity for the year 2011, the financial position (assets, liabilities and fund equity) at December 31, 2011, and any audit findings.

1. Legal Compliance Audit and opinion
2. Management Report
3. Comprehensive Annual Financial Report and opinion

This was the seventh year working with the audit firm of Malloy, Montague, Karnowski, Radosevich & Co., P.A. (MMKR), and the first year of the third three-year contract. Staff continues to be pleased with their approach and thoroughness.

**LEGAL COMPLIANCE REPORT**

The legal compliance audit requires an examination of seven main areas, including:

1. Contracting and bidding
2. Deposits and investments
3. Conflicts of interest
4. Public indebtedness
5. Claims and disbursements
6. Miscellaneous provisions
7. Tax increment financing

When auditors review these items, they are reviewing the actions, documents, and agreements for all departments involved in these activities. The attached opinion states that for 2011 the auditors found no instances of noncompliance.

**MANAGEMENT REPORT**

The enclosed management report, prepared by the auditing firm, is intended to communicate information relevant to the City's finances to the City Council. The report includes a variety of topics including trends as well as comparisons to other Minnesota cities.

**FINANCIAL REPORT**

The financial report is organized into three sections, as follows:

- *Introductory Section* (pages i to xiii) – Contains the letter of transmittal, certificate of achievement from the GFOA, principal City officials and an organizational chart.
- *Financial Section* (pages 1 to 133) – Contains the auditor's opinion, the management discussion and analysis (MD&A), the basic financial statements (including government-wide statements and notes), budget to actual comparisons, individual fund statements and additional illustrations regarding debt, values, future debt levies and fixed assets.
- *Statistical Section* (pages 135 to 175) – Contains general and historical information about the City, including changes in net assets, a ten year history of selected information (revenues, expenditures, fund balances, property values, tax rates, principal taxpayers, property tax and special assessment collection rates, utility rates, outstanding debt, overlapping debt, legal debt margin, demographic information, principal employers, full-time equivalents, operating indicators and capital asset statistics by function).

Operating Funds – The financial statement format prescribed by GASB has strict reporting guidelines. A consequence of those guidelines is that operating funds don't appear in one location within the report. To supplement the financial report, a discussion of each operating fund, and a two-year comparison of activity for each fund, is presented on the next few pages.

General fund – The General Fund is the primary operating fund of the City. Fund balances at the end 2011 are approximately 50% of operating expenditures. Shoreview's fund balance policy sets a minimum and maximum fund balance based on the following key factors:

- The working capital allocation is equal to 50 percent of the ensuing years General Fund tax levy and levy-based aids, because taxes and state aids are received in June and December of each year.
- The maximum unanticipated expenditure allocation is equal to 10 percent of the ensuing years budgeted expenditures.
- The maximum fund balance is equal to the combined working capital and unanticipated expenditure designations, plus any special designations established for the year.
- Total fund balance at the end of 2011 is $3,976,412, compared to $3,921,135 for 2010.

The two-year comparison of General Fund activity provided below shows that revenue increased 1.1% while expenses increased 3.8%. It is important to note that the reallocation and consolidation of activities during 2011 through a budget amendment moved some expenses between funds and expense classifications. For instance, all communication costs moved to the General Fund (from Cable TV and Recreation Programs), municipal buildings moved from general government to parks and recreation, and miscellaneous was eliminated and the costs were allocated primarily to general government. This makes it difficult to compare two years of expenses. An explanation of revenue and expenditure changes follows the table.

| General Fund | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Revenues: | | | | |
| Property taxes | $ 6,170,162 | $ 6,265,673 | 1.5% | $ 95,511 |
| Licenses and permits | 501,198 | 441,243 | -12.0% | (59,955) |
| Intergovernmental | 187,717 | 188,521 | 0.4% | 804 |
| Charges for services | 1,226,101 | 1,198,357 | -2.3% | (27,744) |
| Fines and forfeits | 32,813 | 62,135 | 89.4% | 29,322 |
| Earnings on investments | 38,330 | 79,714 | 108.0% | 41,384 |
| Other | 33,400 | 40,264 | 20.6% | 6,864 |
| Total Revenues | $ 8,189,721 | $ 8,275,907 | 1.1% | $ 86,186 |
| Expenditures: | | | | |
| Operating (current) | | | | |
| General government | $ 1,649,092 | $ 1,794,786 | 8.8% | $ 145,694 |
| Public safety | 2,448,406 | 2,556,068 | 4.4% | 107,662 |
| Public works | 1,284,791 | 1,298,219 | 1.0% | 13,428 |
| Parks and recreation | 1,546,335 | 1,707,653 | 10.4% | 161,318 |
| Community development | 554,739 | 530,288 | -4.4% | (24,451) |
| Miscellaneous | 120,007 | - | -100.0% | (120,007) |
| Capital Outlay | | | | |
| General government | 46,446 | 45,026 | | (1,420) |
| Parks and recreation | - | 8,895 | | 8,895 |
| Total Expenditures | $ 7,649,816 | $ 7,940,935 | 3.8% | $ 291,119 |
| Transfers in | 312,000 | 471,450 | | |
| Transfers out | (793,418) | (751,145) | | |
| Change in fund balance | $ 58,487 | $ 55,277 | | |
| Beginning fund balance | 3,862,648 | 3,921,135 | | |
| Ending fund balance | $ 3,921,135 | $ 3,976,412 | | |

- License and permit revenue decreased due to lower permit volume and total permit valuation. In 2010, 1,044 permits were issued with a valuation of $42.1 million as compared to 922 permits and valuation of $21.9 million in 2011.
- Charges for services decreased due to lower plan check fees and administrative charges for capital projects.
- Fines and forfeits increased due to the receipt of administrative citations ($31,366 in 2011).
- Earnings on investments increased due to a favorable market value adjustment at year end.
- General government costs increased due to the consolidation of communication costs into the General Fund. Capital outlay is for staff costs associated with internal software development. Overall, general government ended the year 5.2% below budget.

- Public safety costs increased due to higher contract costs for service contracted from the Ramsey County Sheriff and Lake Johanna Fire Department, and ended the year .7% below budget.
- Public works increased 1% and ended the year 5.7% below budget.
- Parks and recreation costs increased 10.4% due to the reallocation of municipal buildings costs to parks and recreation, and costs associated with a retirement (payout of leave balances). Parks ended the year 1.6% above budget.
- Community development costs decreased due to the reallocation of economic development costs to the EDA Fund, and ended the year .7% above budget.

Economic Development Authority activity resulted in a $10,874 increase in fund balance, after a $26,556 contribution from the General fund (to cover costs moved to the EDA fund from the General fund). The $185,524 fund balance at year end includes $165,777 dedicated to the business loan program, leaving available fund balance of $19,747.

| EDA | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Revenues: | | | | |
| Property taxes | $ - | $ 24,818 | | 24,818 |
| Earnings on investments | 436 | 3,969 | 810.3% | 3,533 |
| Total Revenues | $ 436 | $ 28,787 | 6502.5% | $ 28,351 |
| Expenditures: | | | | |
| Personal services | $ 6,920 | $ 23,339 | 237.3% | 16,419 |
| Supplies | - | 1,776 | | 1,776 |
| Contractual | 26,529 | 19,354 | -27.0% | (7,175) |
| Total Expenditures | $ 33,449 | $ 44,469 | 100.0% | $ (7,175) |
| Transfer from General Fund | 8,354 | 26,556 | | |
| Change in fund balances | $ (24,659) | $ 10,874 | | |
| Beginning fund balance | 199,309 | 174,650 | | |
| Ending fund balance | $ 174,650 | $ 185,524 | | |

HRA activity resulted in a $21,733 increase in fund balance, after a $10,861 transfer from the General fund (to cover costs reclassified from the General fund to the HRA fund). The fund balance ($35,700) is available to support expenditures from January to June, prior to the receipt of the first property tax payment from Ramsey County.

| HRA | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Revenues: | | | | |
| Property taxes | $ 47,248 | $ 57,380 | 21.4% | 10,132 |
| Earnings on investments | - | 269 | | 269 |
| Total Revenues | $ 47,248 | $ 57,649 | 22.0% | $ 10,401 |
| Expenditures: | | | | |
| Personal services | $ 28,415 | $ 31,070 | 9.3% | 2,655 |
| Contractual | 4,852 | 15,707 | 223.7% | 10,855 |
| Interfund interest | 14 | - | | (14) |
| Total Expenditures | $ 33,281 | $ 46,777 | 100.0% | $ 10,841 |
| Transfer from General Fund | - | 10,861 | | |
| Change in fund balances | $ 13,967 | $ 21,733 | | |
| Beginning fund balance | - | 13,967 | | |
| Ending fund balance | $ 13,967 | $ 35,700 | | |

Community Center activity resulted in a $227,635 increase in fund balance. This positive result is primarily due to higher membership revenue and contractual costs below budget.

| Community Center | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Revenues: | | | | |
| Charges for services | | | | |
| Room rentals | $ 220,666 | $ 250,299 | 13.4% | $ 29,633 |
| Concession/food sales | 187,445 | 210,081 | 12.1% | 22,636 |
| Daily admissions | 522,372 | 597,166 | 14.3% | 74,794 |
| Memberships | 1,040,496 | 1,111,187 | 6.8% | 70,691 |
| All other | 136,478 | 143,094 | 4.8% | 6,616 |
| Earnings on investments | 8,017 | 20,674 | 157.9% | 12,657 |
| Total Revenues | $ 2,115,474 | $ 2,332,501 | 10.3% | $ 217,027 |
| Expenditures: | | | | |
| Parks & recreation | | | | |
| Personal services | $ 1,319,270 | $ 1,352,471 | 2.5% | $ 33,201 |
| Supplies | 405,540 | 448,853 | 10.7% | 43,313 |
| Contractual | 544,863 | 600,542 | 10.2% | 55,679 |
| Total Expenditures | $ 2,269,673 | $ 2,401,866 | 5.8% | $ 132,193 |
| Transfers in | $ 310,000 | $ 297,000 | | |
| Change in fund balances | $ 155,801 | $ 227,635 | | |
| Beginning fund balance | 444,851 | 600,652 | | |
| Ending fund balance | $ 600,652 | $ 828,287 | | |

Recreation Program activity resulted in a $137,307 increase in fund balance. This positive result is primarily due to increased program participation which resulted in revenue that is 3.4% higher than 2010, and 6.1% higher than budgeted. Expenditures ended the year 1.8% under budget.

| Recreation Programs | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Revenues: | | | | |
| Charges for services | $ 1,266,929 | $ 1,303,082 | 2.9% | $ 36,153 |
| Earnings on investments | 4,623 | 12,323 | 166.6% | 7,700 |
| Other | 489 | 60 | -87.7% | (429) |
| Total Revenues | $ 1,272,041 | $ 1,315,465 | 3.4% | $ 43,424 |
| Expenditures: | | | | |
| Parks & recreation | | | | |
| Personal services | $ 841,546 | $ 859,389 | 2.1% | $ 17,843 |
| Supplies | 73,913 | 80,746 | 9.2% | 6,833 |
| Contractual | 226,671 | 233,023 | 2.8% | 6,352 |
| Total Expenditures | $ 1,142,130 | $ 1,173,158 | 2.7% | $ 31,028 |
| Transfers in | 60,000 | 65,000 | | |
| Transfers out | (80,000) | (70,000) | | |
| Change in fund balances | $ 109,911 | $ 137,307 | | |
| Beginning fund balance | 297,987 | 407,898 | | |
| Ending fund balance | $ 407,898 | $ 545,205 | | |

Recycling activity resulted in a $55,289 increase in fund balance. The increase in fund balance was planned as part of the City's Five-year Operating Plan to improve cash flow. Since recycling charge revenue is received according to the property tax calendar (in June and December), the City is accumulating sufficient fund balance to support operating costs for the first half of the year (prior to the receipt of user fee revenue).

| Recycling | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Revenues: | | | | |
| Intergovernmental | $ 59,141 | $ 70,845 | 19.8% | $ 11,704 |
| Charges for services | 386,548 | 432,868 | 12.0% | $ 46,320 |
| Earnings on investments | 62 | 683 | 1001.6% | 621 |
| Total Revenues | $ 445,751 | $ 504,396 | 13.2% | $ 58,645 |
| Expenditures: | | | | |
| Public works | | | | |
| Personal services | $ 30,207 | $ 6,983 | -76.9% | $ (23,224) |
| Supplies | - | 1,039 | | 1,039 |
| Contractual | 399,053 | 441,085 | 10.5% | 42,032 |
| Total Expenditures | $ 429,260 | $ 449,107 | 4.6% | $ 19,847 |
| Change in fund balances | $ 16,491 | $ 55,289 | | |
| Beginning fund balance | 43,180 | 59,671 | | |
| Ending fund balance | $ 59,671 | $ 114,960 | | |

Cable Television activity resulted in a $3,413 decrease in fund balance, which is more favorable than the planned decrease of $30,211. Expenditures decreased from 2010 to 2011 because all communication costs were consolidated into the General fund communications activity. The Cable TV fund provides for communication activities through an inter-fund transfer (the transfer amount for 2011 is $154,057).

| Cable Television | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Revenues: | | | | |
| Charges for services | $ 283,394 | $ 287,206 | 1.3% | $ 3,812 |
| Earnings on investments | 1,822 | 3,174 | 74.2% | 1,352 |
| Other | 1,100 | 1,200 | 9.1% | 100 |
| Total Revenues | $ 286,316 | $ 291,580 | 1.8% | $ 5,264 |
| Expenditures: | | | | |
| General government | | | | |
| Personal services | $ 109,352 | $ 28,903 | -73.6% | $ (80,449) |
| Supplies | 58,895 | - | 100.0% | (58,895) |
| Contractual | 158,430 | 112,033 | -29.3% | (46,397) |
| Total Expenditures | $ 326,677 | $ 140,936 | -56.9% | $ (185,741) |
| Transfers out | (13,250) | (154,057) | | |
| Change in fund balances | $ (53,611) | $ (3,413) | | |
| Beginning fund balance | 272,688 | 219,077 | | |
| Ending fund balance | $ 219,077 | $ 215,664 | | |

Slice of Shoreview activity shows a $20,517 increase in fund balance, due primarily to higher donations and fees for the community event. The fund balance remains in the fund and is available to support the event in future years.

| Slice of Shoreview | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Revenues: | | | | |
| Charges for services | $ 26,142 | $ 24,818 | -5.1% | (1,324) |
| Earnings on investments | 388 | 1,189 | 206.4% | 801 |
| Other | 32,866 | 37,864 | 15.2% | 4,998 |
| Total Revenues | $ 59,396 | $ 63,871 | 7.5% | $ 4,475 |
| Expenditures: | | | | |
| General government | | | | |
| Supplies | $ 3,264 | $ 2,553 | -21.8% | (711) |
| Contractual | 50,615 | 54,107 | 6.9% | 3,492 |
| Total Expenditures | $ 53,879 | $ 56,660 | 5.2% | $ 2,781 |
| Transfers in | 15,000 | 10,000 | | |
| Change in fund balances | $ 20,517 | $ 17,211 | | |
| Beginning fund balance | 14,830 | 35,347 | | |
| Ending fund balance | $ 35,347 | $ 52,558 | | |

Water fund activity shows a $233,354 decrease in net assets.

- Customer billings increased by $214,426 due to a 10% rate increase. Despite the rate increase, revenue was insufficient to cover total costs. To continue addressing the Water fund shortfall, beginning in 2012 the City split the first water tier into two tiers (for all residential customers) to generate additional water revenue.
- Total water expenses increased 5%, primarily due to depreciation, and ended the year $30,907 below budget (1.2%).
- Capital costs were $987,793, and will result in higher depreciation expense in the future.
- Earnings on investments increased due to a favorable market adjustment at year-end.
- Debt service costs are partially offset by a small federal credit for Build America Bonds.
- During the year the exterior coatings on the South water tower were replaced, which resulted in deleting the asset recorded when the coatings were last replaced in 1991. Because the original life of that asset was set at 25 years, the un-depreciated balance on the asset was recorded as a loss ($108,152). The life on the new asset has been set at 20 years.
- Transfers out include $160,000 to the General fund for a payment in lieu of taxes, and $65,000 to the Central Garage fund for the Water fund share of maintenance center debt service costs.

| Water Fund | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Operating revenues: | | | | |
| Customer billings | $1,949,489 | $2,163,915 | 11.0% | $ 214,426 |
| Water meter sales | 3,109 | 9,101 | 192.7% | 5,992 |
| Other | 56,703 | 13,123 | -76.9% | (43,580) |
| Total Operating Revenue | 2,009,301 | 2,186,139 | 8.8% | 176,838 |
| Operating expenses: | | | | |
| Administrative charges | 179,720 | 159,140 | -11.5% | (20,580) |
| Personal services | 618,890 | 645,143 | 4.2% | 26,253 |
| Materials and supplies | 74,365 | 76,778 | 3.2% | 2,413 |
| Water meters | 3,196 | 1,977 | -38.1% | (1,219) |
| Contractual services | 336,058 | 349,209 | 3.9% | 13,151 |
| Utilities | 111,283 | 121,154 | 8.9% | 9,871 |
| Insurance | 15,794 | 15,473 | -2.0% | (321) |
| Depreciation | 543,688 | 609,067 | 12.0% | 65,379 |
| Total Operating Expense | 1,882,994 | 1,977,941 | 5.0% | 94,947 |
| Operating income (loss) | $ 126,307 | $ 208,198 | 64.8% | 81,891 |
| Non-operating activity | | | | |
| Intergovernmental revenues | - | | | |
| Earnings on investments | 32,722 | 80,297 | | |
| Interest on debt | (192,894) | (202,063) | | |
| Build America Bond credit | 557 | 13,366 | | |
| Gain (loss) on disposal of asset | - | (108,152) | | |
| Capital contributions | 7,246 | - | | |
| Transfers out | (151,037) | (225,000) | | |
| Change in net assets | $ (177,099) | $ (233,354) | | |

Sewer fund activity shows a $105,497 increase in net assets, due to a combination of changes.

- Customer billings increased 9.2% due to the net effect of a 10% sewer rate increase and a decline in average residential winter use (which caused some residential customers to drop into lower tiers).
- Total sewer expense ended the year $50,312 below budget (1.4%).
- Capital costs were $978,300, and will result in higher depreciation expense in the future.
- Earnings on investments increased due to a favorable market adjustment at year-end.
- Debt service costs are partially offset by a small federal credit for Build America Bonds.
- Transfers out include $122,000 to the General fund for a payment in lieu of taxes, and $65,000 to the Central Garage fund for the Sewer fund share of maintenance center debt service costs.

| Sewer Fund | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Operating revenues: | | | | |
| Customer billings | $3,232,442 | $3,529,613 | 9.2% | $ 297,171 |
| Other | 21,757 | 18,712 | -14.0% | (3,045) |
| Total Operating Revenue | 3,254,199 | 3,548,325 | 9.0% | 294,126 |
| Operating expenses: | | | | |
| Sewage treatment costs | 1,757,550 | 1,764,310 | 0.4% | 6,760 |
| Administrative charges | 299,420 | 344,840 | 15.2% | 45,420 |
| Personal services | 534,092 | 564,113 | 5.6% | 30,021 |
| Materials and supplies | 20,442 | 21,301 | 4.2% | 859 |
| Contractual services | 245,645 | 245,246 | -0.2% | (399) |
| Utilities | 6,627 | 7,622 | 15.0% | 995 |
| Insurance | 5,831 | 5,609 | -3.8% | (222) |
| Depreciation | 279,711 | 295,893 | 5.8% | 16,182 |
| Total Operating Expense | 3,149,318 | 3,248,934 | 3.2% | 99,616 |
| Operating income (loss) | $ 104,881 | $ 299,391 | 185.5% | 194,510 |
| Non-operating activity | | | | |
| Earnings on investments | 19,357 | 58,518 | | |
| Interest on debt | (57,495) | (76,061) | | |
| Build America Bond credit | 444 | 10,649 | | |
| Transfers out | (127,037) | (187,000) | | |
| Change in net assets | $ (59,850) | $ 105,497 | | |

Surface water fund activity shows a $21,735 decrease in net assets, as compared to a budgeted decrease of $34,391.

- Customer billings increased $87,776 due to a 10% rate increase. Snail Lake Improvement District billings decreased due to a drop in costs billed to the County and lake owners.
- Total surface water expenses were within $55 of the budget.
- Capital costs were $270,492, and will result in higher depreciation expense in the future.
- Earnings on investments increased due to a favorable market adjustment at year-end.
- Debt service costs are partially offset by a small federal credit for Build America Bonds.
- Capital contributions include the value of surface water assets paid for by outside sources such as MSA funds or assessments.
- Transfers out include $50,000 to the General fund for a payment in lieu of taxes, and $47,000 to the Central Garage fund for the Surface Water fund share of maintenance center debt service costs.

| Surface Water Fund | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Operating revenues: | | | | |
| Customer billings | $ 880,345 | $ 968,121 | 10.0% | $ 87,776 |
| Snail Lk Aug customer billings | 38,835 | 31,718 | -18.3% | $ (7,117) |
| Other | 6,974 | 8,312 | 19.2% | 1,338 |
| Total Operating Revenue | 926,154 | 1,008,151 | 8.9% | 81,997 |
| Operating expenses: | | | | |
| Administrative charges | 71,440 | 69,780 | -2.3% | (1,660) |
| Personal services | 251,999 | 268,506 | 6.6% | 16,507 |
| Materials and supplies | 11,561 | 16,714 | 44.6% | 5,153 |
| Contractual services | 304,878 | 309,313 | 1.5% | 4,435 |
| Utilities | 12,321 | 958 | -92.2% | (11,363) |
| Insurance | 3,874 | 4,027 | 3.9% | 153 |
| Depreciation | 192,558 | 214,061 | 11.2% | 21,503 |
| Total Operating Expense | 848,631 | 883,359 | 4.1% | 34,728 |
| Operating income (loss) | $ 77,523 | $ 124,792 | 61.0% | 47,269 |
| Non-operating activity | | | | |
| Earnings on investments | 11,235 | 20,606 | | |
| Interest on debt | (90,408) | (91,277) | | |
| Build America Bond credit | 161 | 3,863 | | |
| Capital contributions | 79,589 | 17,281 | | |
| Transfers out | (40,000) | (97,000) | | |
| Change in net assets | $ 38,100 | $ (21,735) | | |

Street lighting activity shows a $38,717 increase in net assets, as compared to the planned increase of $65,977. The net increase in net assets fell below budget targets due to higher operating costs.

- Customer billings increased due to a 5% rate increase.
- Total street lighting expenses were $30,553 above budget, due to higher street light repair and electric costs.
- Capital costs were $65,702, and will result in higher depreciation expense in the future.
- Transfers out include $9,000 to the General fund for a payment in lieu of taxes and $3,600 to the Central Garage fund for the Street Lighting fund share of maintenance center debt service costs.

| Street Lighting Fund | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Operating revenues: | | | | |
| Customer billings | $ 348,220 | $ 365,333 | 4.9% | $ 17,113 |
| Other | 558 | 142 | -74.6% | (416) |
| Total Operating Revenue | 348,778 | 365,475 | 4.8% | 16,697 |
| Operating expenses: | | | | |
| Administrative charges | 31,260 | 31,070 | -0.6% | (190) |
| Personal services | 14,805 | 15,686 | 6.0% | 881 |
| Materials and supplies | 408 | 10,130 | 2382.8% | 9,722 |
| Contractual services | 39,506 | 39,492 | 0.0% | (14) |
| Utilities | 157,858 | 184,212 | 16.7% | 26,354 |
| Insurance | 1,370 | 1,020 | -25.5% | (350) |
| Depreciation | 37,911 | 36,865 | -2.8% | (1,046) |
| Total Operating Expense | 283,118 | 318,475 | 12.5% | 35,357 |
| Operating income (loss) | $ 65,660 | $ 47,000 | -28.4% | (18,660) |
| Non-operating activity | | | | |
| Earnings on investments | 2,221 | 4,337 | | |
| Loss on disposal of asset | (26) | - | | |
| Transfers out | (6,000) | (12,600) | | |
| Change in net assets | $ 61,855 | $ 38,737 | | |

Short-term Disability net assets decreased slightly in 2011 due to claims in excess of fees charged for the year.

| Short-term Disability Self-Insurance | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Operating revenues: | | | | |
| Charges for services | $ 7,612 | $ 7,467 | -1.9% | $ (145) |
| Operating expenses: | | | | |
| Personal services | 8,857 | 12,101 | 36.6% | 3,244 |
| Operating income (loss) | $ (1,245) | $ (4,634) | 272.2% | (3,389) |
| Non-operating activity | | | | |
| Earnings on investments | 545 | 948 | | |
| Change in net assets | $ (700) | $ (3,686) | | |

Liability Claims net assets increased for 2011 due to rebates from the League of Minnesota Cities Insurance Trust in excess of claims.

| Liability Claims | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Operating revenues: | | | | |
| Charges for services | $ - | $ - | 100.0% | $ - |
| Operating expenses: | | | | |
| Contractual services | 42,392 | 29,892 | -29.5% | (12,500) |
| Operating income (loss) | $ (42,392) | $ (29,892) | -29.5% | 12,500 |
| Non-operating activity | | | | |
| Earnings on investments | 2,211 | 3,904 | | |
| Other | 31,760 | 43,002 | | |
| Change in net assets | $ (8,421) | $ 17,014 | | |

Central Garage ended 2011 with a $237,401 increase in net assets primarily due to the accumulation of equity to accommodate the timing of debt service payments and the receipt of revenue for debt payments. Total expense (excluding the loss on disposal of asset) was $203,375 below budget due primarily to lower depreciation costs.

| Central Garage | 2010 | 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|
| Operating revenues: | | | | |
| Charges for services | $ 1,043,775 | $1,060,926 | 1.6% | $ 17,151 |
| Operating expenses: | | | | |
| Personal services | 184,520 | 186,261 | 0.9% | 1,741 |
| Materials and supplies | 254,282 | 260,668 | 2.5% | 6,386 |
| Contractual services | 28,238 | 42,125 | 49.2% | 13,887 |
| Utilities | 13,882 | 24,472 | 76.3% | 10,590 |
| Insurance | 21,867 | 23,519 | 7.6% | 1,652 |
| Depreciation | 343,307 | 481,085 | 40.1% | 137,778 |
| Total Operating Expense | 846,096 | 1,018,130 | 20.3% | 172,034 |
| Operating income (loss) | $ 197,679 | $ 42,796 | -78.4% | (154,883) |
| Non-operating activity | | | | |
| General property taxes | $ - | $ 97,886 | | |
| Earnings on investments | 32,238 | 17,484 | | |
| Gain on sale of asset | 29,473 | 64,457 | | |
| Loss on sale of asset | (28,559) | (6,663) | | |
| Other | 945 | 3,562 | | |
| Build America Bond credit | 69,467 | 87,391 | | |
| Interest on debt | (199,900) | (250,112) | | |
| Capital contributions | 45,689 | - | | |
| Transfers in | - | 180,600 | | |
| Change in net assets | $ 147,032 | $ 237,401 | | |

Cash and Investments – Cash and investments decreased $681,325 from 2010 to 2011 (2.8 percent). The table below shows the change in cash balance by fund type.

| Cash & Investments | 2010 | 2011 | Percent of Total 2010 | Percent of Total 2011 | Percent Change | Dollar Change |
|---|---|---|---|---|---|---|
| Operating Funds | | | | | | |
| General | $ 4,133,387 | $ 4,141,575 | 16.8% | 17.4% | 0.2% | $ 8,188 |
| Special revenue | 1,629,540 | 2,089,790 | 6.6% | 8.7% | 28.2% | 460,250 |
| Water | 3,977,866 | 2,935,896 | 16.2% | 12.3% | -26.2% | (1,041,970) |
| Sewer | 2,664,496 | 2,103,096 | 10.8% | 8.8% | -21.1% | (561,400) |
| Surface water | 1,023,689 | 773,425 | 4.2% | 3.2% | -24.4% | (250,264) |
| Street lights | 150,597 | 174,479 | 0.6% | 0.7% | 15.9% | 23,882 |
| Short-term disab | 45,189 | 41,503 | 0.2% | 0.2% | -8.2% | (3,686) |
| Liability claims | 200,824 | 191,983 | 0.8% | 0.8% | -4.4% | (8,841) |
| Central garage | 1,049,876 | 769,837 | 4.3% | 3.2% | -26.7% | (280,039) |
| Sub-total Operating | 14,875,464 | 13,221,584 | 60.5% | 55.3% | -11.1% | (1,653,880) |
| Non-Operating Funds | | | | | | |
| Debt service | 1,878,699 | 2,231,681 | 7.6% | 9.3% | 18.8% | 352,982 |
| Capital project | 7,429,865 | 8,049,333 | 30.2% | 33.7% | 8.3% | 619,468 |
| Hockey escrow | 408,211 | 408,316 | 1.7% | 1.7% | 0.0% | 105 |
| Total Cash-All Funds | $24,592,239 | $23,910,914 | 100.0% | 100.0% | -2.8% | $ (681,325) |

- General fund cash increased slightly due to the fund balance policy compliance.
- Special Revenue cash increased due to fund balance gains in the Community Center, Recreation Programs and Recycling funds.
- Water fund cash decreased due to the use of unspent bond proceeds from 2010 (for the South Water Tower exterior paint project).
- Sewer fund cash decreased due to the use of unspent bond proceeds from 2010 (for sewer relining and other sewer projects).
- Surface Water fund cash decreased due to project costs.
- Street Light fund cash increased slightly due to favorable operating results.
- Short-term Disability fund cash decreased due to higher claims costs.
- Liability Claims cash decreased due a decrease in outstanding payables in comparison to 2010.
- Central Garage Fund cash balances decreased due to maintenance center renovation project costs in excess of bond proceeds.
- Debt Service cash balances increased due to a transfer from the General fund to the Closed Debt fund.
- Capital project cash increased primarily due to the net impact of increases and decreases in project funds. Street Renewal, Capital Improvement and TIF fund cash balances increased, while General Fixed Asset, MSA and Capital Acquisition fund cash balances decreased.

Two tables, provided as attachments to this report, present revenue and expense information for all operating funds combined.

These final 2011 operating results will be reviewed in comparison to adopted 2012 and 2013 budgets as part of potential budget revisions for 2013, and will be presented to the City Council as part of the budget process.

**SUMMARY**

The proposed motion acknowledges the acceptance of the Comprehensive Annual Financial Report for 2011. No further action is required at this time.

If the City Council desires, the staff and auditors are available to review the City's financial report at a future workshop meeting.

T/data/word/FR/Council report 11

| Operating Revenues By Type and Fund | 2010 Actual | 2011 Budget | 2011 Actual | Change from 2010 to 2011 Dollars | Change from 2010 to 2011 Percent | Variance to Budget Under (Over) Dollars | Variance to Budget Under (Over) Percent |
|---|---|---|---|---|---|---|---|
| Property taxes | | | | | | | |
| General fund | $ 6,170,162 | $ 6,345,734 | $ 6,265,673 | $ 95,511 | 1.5% | $ 80,061 | 1.3% |
| Debt funds | 559,630 | 527,000 | 520,312 | (39,318) | -7.0% | 6,688 | 1.3% |
| EDA & HRA | 47,248 | 85,000 | 82,198 | 34,950 | 74.0% | 2,802 | 3.3% |
| Central garage | - | 98,000 | 97,886 | 97,886 | | 114 | 0.1% |
| Spec'l Assess/Debt funds | 198,782 | 144,311 | 182,938 | (15,844) | -8.0% | (38,627) | -26.8% |
| Lic & perm/General fund | 501,198 | 281,150 | 441,243 | (59,955) | -12.0% | (160,093) | -56.9% |
| Intergovernmental | | | | | | | |
| General fund | 187,717 | 175,602 | 188,521 | 804 | 0.4% | (12,919) | -7.4% |
| Recycling | 59,141 | 60,000 | 70,845 | 11,704 | 19.8% | (10,845) | -18.1% |
| Debt funds | - | - | 831 | 831 | | (831) | |
| Charges for services | | | | | | | |
| General fund | 1,226,101 | 1,132,240 | 1,198,357 | (27,744) | -2.3% | (66,117) | -5.8% |
| Recycling | 386,548 | 403,500 | 432,868 | 46,320 | 12.0% | (29,368) | -7.3% |
| Community Center | 2,106,742 | 2,209,820 | 2,311,069 | 204,327 | 9.7% | (101,249) | -4.6% |
| Recreation Programs | 1,266,929 | 1,228,001 | 1,303,082 | 36,153 | 2.9% | (75,081) | -6.1% |
| Cable Television | 283,394 | 270,000 | 287,206 | 3,812 | 1.3% | (17,206) | -6.4% |
| Slice of Shoreview | 26,142 | 20,000 | 24,818 | (1,324) | -5.1% | (4,818) | -24.1% |
| Short-term disability | 7,612 | 7,500 | 7,467 | (145) | -1.9% | 33 | 0.4% |
| Fines & forfeits/General fund | 32,813 | 42,500 | 62,135 | 29,322 | 89.4% | (19,635) | -46.2% |
| Utiilty charges | | | | | | | |
| Water | 2,009,301 | 2,265,500 | 2,186,139 | 176,838 | 8.8% | 79,361 | 3.5% |
| Sewer | 3,254,199 | 3,535,700 | 3,548,325 | 294,126 | 9.0% | (12,625) | -0.4% |
| Surface water mgmt | 926,154 | 1,013,300 | 1,008,151 | 81,997 | 8.9% | 5,149 | 0.5% |
| Street lights | 348,778 | 363,500 | 365,475 | 16,697 | 4.8% | (1,975) | -0.5% |
| Central garage charges | 1,043,775 | 1,109,816 | 1,060,926 | 17,151 | 1.6% | 48,890 | 4.4% |
| Interest earnings | | | | | | | |
| General fund | 38,330 | 50,000 | 79,714 | 41,384 | 108.0% | (29,714) | -59.4% |
| Recycling | 62 | - | 683 | 621 | 1001.6% | (683) | |
| Community Center | 8,017 | 12,900 | 20,674 | 12,657 | 157.9% | (7,774) | -60.3% |
| Recreation Programs | 4,623 | 5,000 | 12,323 | 7,700 | 166.6% | (7,323) | -146.5% |
| Cable Television | 1,822 | 3,000 | 3,174 | 1,352 | 74.2% | (174) | -5.8% |
| Slice of Shoreview | 388 | - | 1,189 | 801 | 206.4% | (1,189) | |
| EDA & HRA | 436 | - | 4,238 | 3,802 | 872.0% | (4,238) | |
| Debt funds | 6,503 | 16,750 | 43,029 | 36,526 | 561.7% | (26,279) | -156.9% |
| Water | 32,722 | 62,100 | 80,297 | 47,575 | 145.4% | (18,197) | -29.3% |
| Sewer | 19,357 | 36,000 | 58,518 | 39,161 | 202.3% | (22,518) | -62.6% |
| Surface water mgmt | 11,235 | 24,000 | 20,606 | 9,371 | 83.4% | 3,394 | 14.1% |
| Street lights | 2,221 | 3,000 | 4,337 | 2,116 | 95.3% | (1,337) | -44.6% |
| Central garage | 32,238 | 16,000 | 17,484 | (14,754) | -45.8% | (1,484) | -9.3% |
| Short-term disability | 545 | 1,000 | 948 | 403 | 73.9% | 52 | 5.2% |
| Liability claims | 2,211 | 2,800 | 3,904 | 1,693 | 76.6% | (1,104) | -39.4% |
| Miscellaneous | | | | | | | |
| General fund | 33,400 | 26,442 | 40,264 | 6,864 | 20.6% | (13,822) | -52.3% |
| Community Center | 715 | - | 758 | 43 | 6.0% | (758) | |
| Recreation Programs | 489 | - | 60 | (429) | -87.7% | (60) | |
| Cable Television | 1,100 | 2,000 | 1,200 | 100 | 9.1% | 800 | 40.0% |
| Slice of Shoreview | 32,866 | 24,000 | 37,864 | 4,998 | 15.2% | (13,864) | -57.8% |
| Liability claims | 31,760 | 20,000 | 43,002 | 11,242 | 35.4% | (23,002) | -115.0% |
| Central garage | 945 | | 3,562 | 2,617 | 276.9% | (3,562) | |
| Contributed assets/all funds | 203,153 | | 132,550 | (70,603) | -34.8% | (132,550) | |
| Gain on asset/all funds | 29,473 | 30,000 | 64,457 | 34,984 | 118.7% | (34,457) | -114.9% |
| Total Operating Fund Revenue | $ 21,136,977 | $ 21,653,166 | $ 22,321,300 | $ 1,184,323 | 5.6% | $ (668,134) | -3.1% |
| Transfers in | $ 1,992,463 | $ 1,929,061 | $ 2,261,833 | $ 269,370 | 13.5% | $ (332,772) | -17.3% |
| Total Revenue | $ 23,129,440 | $ 23,582,227 | $ 24,583,133 | $ 1,453,693 | 6.3% | $ (1,000,906) | -4.2% |

| Operating Expenditures By Dept and Fund | 2010 Actual | 2011 Budget | 2011 Actual | Change from 2010 to 2011 Dollars | Change from 2010 to 2011 Percent | Variance to Budget Under (Over) Dollars | Variance to Budget Under (Over) Percent |
|---|---|---|---|---|---|---|---|
| General government | | | | | | | |
| General fund | $ 1,695,538 | $ 1,939,849 | $ 1,839,812 | $ 144,274 | 8.5% | $ 100,037 | 5.2% |
| Cable Television | 326,677 | 149,760 | 140,936 | (185,741) | -56.9% | 8,824 | 5.9% |
| Slice of Shoreview | 53,879 | 50,000 | 56,660 | 2,781 | 5.2% | (6,660) | -13.3% |
| Public safety | | | | | | | |
| General fund | 2,448,406 | 2,573,947 | 2,556,068 | 107,662 | 4.4% | 17,879 | 0.7% |
| Public works | | | | | | | |
| General fund | 1,284,791 | 1,376,037 | 1,298,219 | 13,428 | 1.0% | 77,818 | 5.7% |
| Recycling | 429,260 | 443,173 | 449,107 | 19,847 | 4.6% | (5,934) | -1.3% |
| Parks & recreation | | | | | | | |
| General fund | 1,546,335 | 1,681,472 | 1,716,548 | 170,213 | 11.0% | (35,076) | -2.1% |
| Community Center | 2,269,673 | 2,373,809 | 2,401,866 | 132,193 | 5.8% | (28,057) | -1.2% |
| Recreation Programs | 1,142,130 | 1,195,803 | 1,173,158 | 31,028 | 2.7% | 22,645 | 1.9% |
| Community development | | | | | | | |
| General fund | 554,739 | 526,804 | 530,288 | (24,451) | -4.4% | (3,484) | -0.7% |
| EDA & HRA | 66,730 | 98,461 | 91,246 | 24,516 | 36.7% | 7,215 | 7.3% |
| Miscellaneous | | | | | | | |
| General fund | 120,007 | - | - | (120,007) | -100.0% | - | |
| Short-term disability | 8,857 | 8,000 | 12,101 | 3,244 | 36.6% | (4,101) | -51.3% |
| Liability claims | 42,392 | 30,000 | 29,892 | (12,500) | -29.5% | 108 | 0.4% |
| Enterprise operations | | | | | | | |
| Water | 1,339,306 | 1,410,212 | 1,368,874 | 29,568 | 2.2% | 41,338 | 2.9% |
| Sewer | 2,869,607 | 3,001,558 | 2,953,041 | 83,434 | 2.9% | 48,517 | 1.6% |
| Surface water mgmt | 656,073 | 674,991 | 669,298 | 13,225 | 2.0% | 5,693 | 0.8% |
| Street lights | 245,207 | 241,923 | 281,610 | 36,403 | 14.8% | (39,687) | -16.4% |
| Central garage | 502,789 | 562,782 | 537,045 | 34,256 | 6.8% | 25,737 | 4.6% |
| Debt service | | | | | | | |
| Water | 192,894 | 191,700 | 202,063 | 9,169 | 4.8% | (10,363) | -5.4% |
| Sewer | 57,495 | 64,950 | 76,061 | 18,566 | 32.3% | (11,111) | -17.1% |
| Surface water mgmt | 90,408 | 91,700 | 91,277 | 869 | 1.0% | 423 | 0.5% |
| Central garage | 199,900 | 248,335 | 250,112 | 50,212 | | (1,777) | -0.7% |
| Debt funds | 1,632,080 | 1,198,328 | 1,578,202 | (53,878) | -3.3% | (379,874) | -31.7% |
| Depreciation | | | | | | | |
| Water | 543,688 | 605,200 | 609,067 | 65,379 | 12.0% | (3,867) | -0.6% |
| Sewer | 279,711 | 305,000 | 295,893 | 16,182 | 5.8% | 9,107 | 3.0% |
| Surface water mgmt | 192,558 | 208,000 | 214,061 | 21,503 | 11.2% | (6,061) | -2.9% |
| Street lights | 37,911 | 46,000 | 36,865 | (1,046) | -2.8% | 9,135 | 19.9% |
| Central garage | 343,307 | 646,000 | 481,085 | 137,778 | 40.1% | 164,915 | 25.5% |
| Loss on asset/all funds | 28,585 | - | 114,815 | 86,230 | 301.7% | (114,815) | |
| Total Operating Expense | $ 21,200,933 | $ 21,943,794 | $ 22,055,270 | $ 854,337 | 4.0% | $ (111,476) | -0.5% |
| Transfers out | $ 1,211,030 | $ 1,301,161 | $ 1,496,802 | $ 285,772 | 23.6% | $ (195,641) | -15.0% |
| Total Expense | $ 22,411,963 | $ 23,244,955 | $ 23,552,072 | $ 1,140,109 | 5.1% | $ (307,117) | -1.3% |

MMKR
CERTIFIED PUBLIC ACCOUNTANTS

PRINCIPALS
Thomas M. Montague, CPA
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH MINNESOTA STATE LAWS AND REGULATIONS

To the City Council
City of Shoreview, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Shoreview, Minnesota (the City), as of and for the year ended December 31, 2011, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 22, 2012.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minnesota Legal Compliance Audit Guide for Political Subdivisions*, promulgated by the Office of the State Auditor pursuant to Minnesota Statute § 6.65. Accordingly, the audit included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The *Minnesota Legal Compliance Audit Guide for Political Subdivisions* covers seven main categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing. Our study included all of the listed categories.

The results of our tests indicate that, for the items tested, the City complied with the material terms and conditions of applicable legal provisions.

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

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

May 22, 2012

# City of Shoreview
# Minnesota

# Comprehensive Annual Financial Report

## For the Fiscal Year Ended December 31, 2011

# CITY OF SHOREVIEW, MINNESOTA

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

## FOR THE YEAR ENDED DECEMBER 31, 2011

DEPARTMENT OF FINANCE

Fred W. Espe, Assistant Finance Director

Jeanne A. Haapala, Finance Director

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INTRODUCTORY SECTION

# TAB

# I. INTRODUCTORY SECTION

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City Council:
Sandy Martin, *Mayor*
Blake Huffman
Terry Quigley
Ady Wickstrom
Ben Withhart

Shoreview

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May 22, 2012

To the Honorable Mayor,
Members of the City Council,
and Citizens of the City of Shoreview, Minnesota

State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2011.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control 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.

Malloy, Montague, Karnowski, Radosevich & Co., P.A., Certified Public Accountants, have issued an unqualified ("clean") opinion on the City of Shoreview, Minnesota's (the City) financial statements for the year ended December 31, 2011. The independent auditor's report is located at the front of the financial section of this report.

The Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

***Profile of the Government***

The City, incorporated in 1957, is a northern suburb of the Minneapolis/St. Paul metropolitan area, situated in Ramsey County. The City occupies 12.2 square miles and serves a population of 25,043. The City is empowered to levy a property tax on both real and personal property located within its boundaries.

The City operates under the State of Minnesota Statutory Plan B (Council – Manager) form of government. Policy-making and legislative authority are vested in a City Council consisting of the mayor and four other members, all elected on a non-partisan basis. The City Council appoints the government's manager, who in turn appoints the heads of the various departments. Councilmembers serve four-year terms, with two members elected every two years. The mayor is elected for a two-year term. The mayor and members of the City Council are elected at large.

The City provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; recreational and cultural activities; parks and a multi-purpose community center; water, sewer, surface water, and street light systems; community development, building inspection, and planning; and general government operations, including administration, finance/accounting, information systems, community information (newsletter), and general government buildings.

The City Council is required to adopt a budget by late December. The budget is prepared by fund, department (e.g. public safety), and activity (e.g. police). Department heads may transfer resources within an activity. The city manager may transfer resources within any department; however, transfers between departments or between funds require special approval from the City Council.

The City's capital improvement program (covering 5 years), comprehensive infrastructure replacement plan (covering 50 years), and five-year operating plan along with the annual budget serve as the foundation for the City's financial planning and the annual budget serves as the budget control.

***Local Economy***

Shoreview is home to numerous businesses that are leaders in their respective industries of banking and business systems, manufacturing, medical and computer technologies. A strong business community led by high profile companies such as Cummins Power Generation, Deluxe Corporation, Empi-DJO, PaR Systems, TSI, Wells Fargo and Westinghouse-PaR Nuclear, Hill-Rom and Land O' Lakes, provide the foundation for a healthy economy, diverse economic tax base and major employment for Shoreview and the surrounding area.

Because of its location in a region with a varied economic base, unemployment is relatively stable. During the past 10 years, the unemployment rate has fluctuated from a low of 3.1 percent in 2006 to a high of 6.4 percent in 2009 the current rate is 5.3 percent. Unemployment is expected to remain at or below the regional average.

During the past 10 years, general property taxes have increased in amount and as a percentage of total governmental fund revenues, from 39.3 percent in 2002 to 46.0 percent in the current fiscal year, (a 10-year increase of 6.7 percent). Intergovernmental revenues have declined from 11.9 percent in 2002 to 6.1 percent of total revenues in the current fiscal year (a 10-year decrease of 5.8 percent).

During the past 10-year period, governmental fund expenditures related to parks and recreation have increased in amount and as a percentage of total current governmental fund expenditures from 36.6 percent in 2002 to 40.7 percent in the current fiscal year (a 10-year increase of 4.1 percent). Much of the increase reflects growth in recreation programs as well as operating costs for expanded community center facilities. In addition, charges for services have increased in amount and as a percentage of total

revenue from 25.3 percent in 2002 to 28.9 percent in the current fiscal year (a 10-year increase of 3.6 percent). A significant portion of the increase (70 percent) reflects increased fees for recreation programs, as well as daily admissions and membership fees for the community center.

### *Long-Term Financial Planning*

Total General Fund balance (50.1 percent of total General Fund expenditures) is consistent with policy guidelines set by the City Council for budgetary and planning purposes. The total General Fund balance is made up of a working capital allocation equal to 50 percent of taxes and state aid for 2012 (to accommodate cash flows and the timing for receipt of tax and state aid receipts), and an allocation of 10 percent of 2012 budgeted expenditures for unanticipated events.

The City's 5-year operating plan and capital improvement program along with the comprehensive infrastructure replacement plan (covering 50 years) serve as the foundation for the City's long-term financial planning. To ensure the timely replacement of infrastructure, the City prepares long-term cost projections for the replacement of all city assets. Funding needs for capital replacements are reflected in tax levies for the street renewal and general fixed asset funds, and are reflected in user fees established for water, sewer, surface water, and street light funds. The five-year operating plan covering all operating funds, establishes specific goals for each fund. During 2010 Standard & Poor's raised the City's debt rating one notch from 'AA+' to 'AAA'. This is the first time that a 'AAA' rating has been assigned to the City. The rationale for Standard & Poor's upgrade is based on the City's stable financial operations, continual positive results that have led to very strong reserves, and a "strong" Financial Management Assessment (FMA).

The 'AAA' rating reflects Standard & Poor's assessment of the City's:

- Participation in, and access to, the strong Minneapolis-St. Paul (Twin Cities) metropolitan area, coupled with the city's own steadily growing and diverse employment base;
- Very strong income and wealth characteristics;
- Maintenance of very strong reserves, coupled with conservative and strong financial management policies that include long-range budget and capital plans; and
- Low-to-moderate debt burden.

Projections for the next 20 years indicate that property tax contributions, user fees, and investment income will adequately support scheduled replacements. The impact of replacement costs on the property tax levy is estimated to be 1 percent per year, and user fees are projected to increase between 3 percent and 10 percent annually. The use of revolving funds will result in stable property tax and user fee increases despite fluctuating capital expenditures.

### *Relevant Financial Policies*

Trends of the past decade, changes in state tax law, and recent legislation indicate that the City will have a greater reliance on property taxes as a source of financing for City operations in the future and less reliance on intergovernmental revenues (federal and state) and building permit fees. Changes in state tax law over the past few years have resulted in funding changes for both schools and local governments. The elimination of the homestead and agricultural credit aids (HACA) program, and large cuts in both local government aid and the market value homestead credit (MVHC) programs in previous years resulted in revenue losses to the City. In addition, as the City continues toward full development we anticipate future decreases in building permit revenues.

### *Major Initiatives*

During 2011 the City completed a $5.5 million expansion of the public works facility. The City issued debt in 2010 to finance the expansion project. In 2010 the Economic Development Authority (EDA) implemented a home energy and efficiency improvement loan program and established a Housing and Redevelopment Authority fund to account for housing and redevelopment programs. The EDA activity has been included within these financial statements as a blended component unit since the governing board of the City and EDA are substantively the same. The EDA does not issue a separate set of financial statements. During 2010 the City completed a community survey. The survey results continue to identify Shoreview as one of the highest quality of life communities in the twin city metropolitan area. The City Council considered the results of the survey in evaluating 2011 council goals as well as in establishing future goals.

### *Awards and Acknowledgements*

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2010. This was the twenty-sixth consecutive year that the government has received this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

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

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the finance department. We wish to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. Credit also must be given to the mayor, City Council, and city manager for their unfailing support for maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,

Jeanne A. Haapala
Finance Director/Treasurer

Fred W. Espe
Assistant Finance Director

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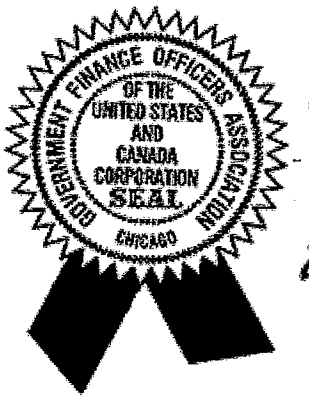
# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## City of Shoreview
## Minnesota

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.




President

Executive Director

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**CITY OF SHOREVIEW, MINNESOTA**
Principal City Officials
December 31, 2011

**City Council**

| | Term Expires |
|---|---|
| Mayor | |
| Sandy Martin | December 31, 2012 |
| Councilmembers | |
| Blake Huffman | December 31, 2012 |
| Terry Quigley | December 31, 2014 |
| Ady Wickstrom | December 31, 2012 |
| Ben Withhart | December 31, 2014 |

**Administrative Staff**

| | Date of Hire |
|---|---|
| City Manager | |
| Terry Schwerm | June 16, 1993 |
| Assistant City Manager/Community Development Director | |
| Thomas C. Simonson | February 19, 1985 |
| Finance Director/Treasurer | |
| Jeanne A. Haapala | September 26, 1988 |
| Public Works Director | |
| Mark J. Maloney | September 6, 1994 |

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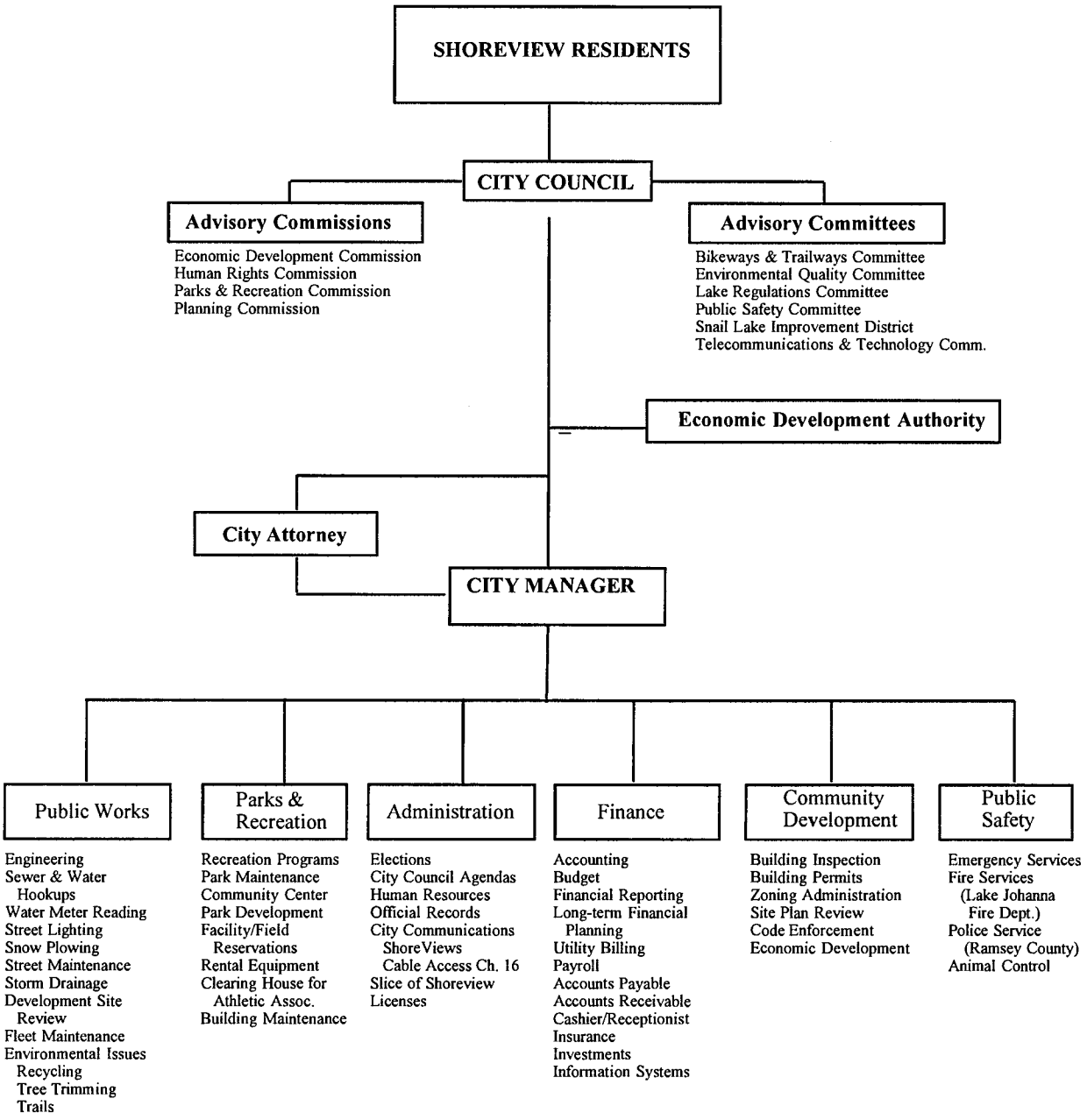
*City Of Shoreview*

# Organizational Chart

**December 31, 2011**



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**FINANCIAL SECTION –**
**INDEPENDENT AUDITOR'S REPORT AND MD&A**

# TAB

# II. FINANCIAL SECTION

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MMKR
CERTIFIED PUBLIC ACCOUNTANTS

**PRINCIPALS**
Thomas M. Montague, CPA
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA

# INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Shoreview, Minnesota

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Shoreview, Minnesota (the City) as of and for the year ended December 31, 2011, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2011, and the respective changes in financial position and cash flows, where applicable thereof, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 of the notes to basic financial statements, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" during the year ended December 31, 2011.

(continued)



Malloy, Montague, Karnowski, Radosevich, & Co., P.A.
5353 Wayzata Boulevard • Suite 410 • Minneapolis, MN 55416 • Telephone: 952-545-0424 • Telefax: 952-545-0569 • www.mmkr.com

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and the respective budgetary comparison information for the General Fund and the major special revenue funds, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules, supplementary financial information, and statistical section, as listed in the table of contents, are presented for purposes of additional analysis and are not required parts of the basic financial statements. The combining and individual nonmajor fund statements and schedules are the responsibility of management and were derived from and relate 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The introductory section, supplementary financial information, and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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

May 22, 2012

## Management's Discussion and Analysis

As the management of the City of Shoreview, Minnesota (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2011. 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 iii–vii of this report.

### Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by $85,272,883 (net assets). Of this amount, $17,966,228 (unrestricted net assets) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net assets increased by $2,405,922 as a result of a $2,491,559 increase in net assets for governmental activities and a $85,637 decrease in net assets for business-type activities.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $16,126,358, an increase of $1,645,054 in comparison with the prior year. Approximately 24.3 percent of this amount ($3,912,125) is considered unassigned and available for spending at the City's discretion.
- The unassigned fund balance for the general fund was $3,958,458 or 49.8 percent of the total general fund expenditures.
- Total government-wide liabilities decreased by $2,035,221 which represents a 5.6 percent decrease from 2010.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic 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's finances, in a manner similar to a private-sector business.

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

The Statement of Activities presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through use fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, parks and recreation, and community development. The business-type activities of the City include water, sewer, surface water management, and street light services.

The government-wide financial statements can be found on pages 19–21 of this report.

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

*Governmental funds. G*overnmental 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 financing requirements.

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

The City maintains six individual major 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 Balances for the General Fund, Community Center Operation Fund, Recreation Programs Fund, Street Renewal Fund, General Fixed Asset Replacement Fund, and Capital Improvement Fund, which are considered to be major funds.

Data from all 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 this report.

The basic governmental fund financial statements can be found on pages 22–26 of this report.

*Proprietary funds.* The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water,

sewer, surface water management, and street light operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its central garage, short-term disability insurance, and liability claims functions. Because each of these services predominantly benefits 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 the water, sewer, surface water management, and street light operations, which are considered to be major funds of the City. Conversely, all three 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 can be found on pages 27–29 of this report.

*Fiduciary funds.* Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City's only fiduciary funds are agency funds.

The agency fund Statement of Assets and Liabilities can be found on page 30 of this report.

**Notes to basic 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 basic financial statements can be found on pages 31–66 of this report.

**Other information.** The City adopts an annual appropriated budget for its General Fund and special revenue funds. Budgetary comparison schedules have been provided for these funds to demonstrate compliance with their respective budgets. For the General Fund and major special revenue funds these schedules are presented as required supplementary information following the Notes to Financial Statements, while budgetary schedules for nonmajor special revenue funds are included within the Combining and Individual Nonmajor Funds Statements and Schedules section of this report. The combining statements referred to earlier in connection with nonmajor governmental funds, internal service funds, and fiduciary funds are presented immediately following the required supplementary information on budgeted comparisons. Combining and individual fund statements and schedules can be found on pages 78–117 of this report.

## Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by $85,272,883 at the close of the most recent fiscal year.

By far the largest portion of the City's net assets ($60,734,049 or 71 percent) reflects its investment in capital assets (e.g. infrastructure, land, buildings, and machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these

capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City'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 Shoreview's Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Current and other assets | $ 18,798,469 | $ 17,853,666 | $ 7,888,382 | $ 9,664,693 | $ 26,686,851 | $ 27,518,359 |
| Capital assets | 62,517,960 | 62,437,394 | 30,497,669 | 29,376,026 | 93,015,629 | 91,813,420 |
| Total assets | $ 81,316,429 | $ 80,291,060 | $ 38,386,051 | $ 39,040,719 | $ 119,702,480 | $ 119,331,779 |
| Long-term liabilities outstanding | $ 21,312,347 | $ 22,535,996 | $ 9,063,411 | $ 10,001,914 | $ 30,375,758 | $ 32,537,910 |
| Other liabilities | 2,657,207 | 2,899,748 | 1,396,632 | 1,027,160 | 4,053,839 | 3,926,908 |
| Total liabilities | $ 23,969,554 | $ 25,435,744 | $ 10,460,043 | $ 11,029,074 | $ 34,429,597 | $ 36,464,818 |
| Net assets | | | | | | |
| Invested in capital assets, net of related debt | $ 40,029,233 | $ 39,050,369 | $ 20,704,816 | $ 20,512,610 | $ 60,734,049 | $ 59,562,979 |
| Restricted | 6,325,795 | 5,329,637 | 246,811 | 408,379 | 6,572,606 | 5,738,016 |
| Unrestricted | 10,991,847 | 10,475,310 | 6,974,381 | 7,090,656 | 17,966,228 | 17,565,966 |
| Total net assets | $ 57,346,875 | $ 54,855,316 | $ 27,926,008 | $ 28,011,645 | $ 85,272,883 | $ 82,866,961 |

An additional portion of the City's net assets ($6,572,606 or 8 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets ($17,966,228 or 21 percent) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net assets, both for the City 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 net assets of the City as a whole increased $2,405,922 (2.9 percent) from $82,866,961 at December 31, 2010 to $85,272,883 at December 31, 2011. Governmental activities increased $2,491,559 (4.5 percent) over the prior year while the business-type activities decreased $85,637 ((.3) percent) during the same period.

**Governmental activities.** Governmental activities increased the City's net assets by $2,491,559, thereby accounting for 104 percent of the total growth in net assets. Key elements of this increase are as follows:

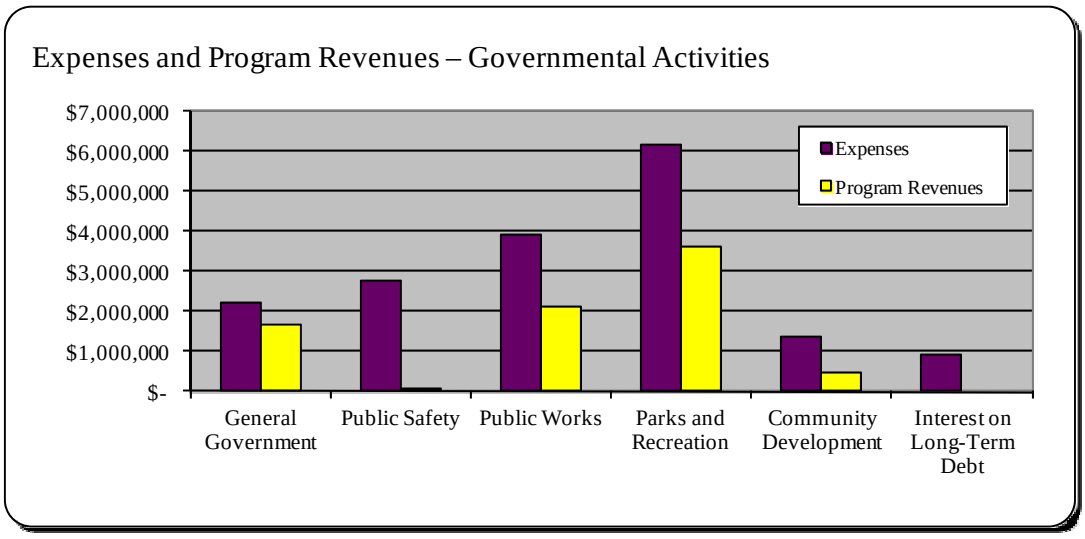
City of Shoreview's Changes in Net Assets

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Revenues | | | | | | |
| Program revenues | | | | | | |
| Charges for services | $ 6,502,435 | $ 6,187,530 | $ 7,108,090 | $ 6,538,432 | $ 13,610,525 | $ 12,725,962 |
| Operating grants and contributions | 311,246 | 250,264 | – | – | 311,246 | 250,264 |
| Capital grants and contributions | 1,145,697 | 881,392 | 27,878 | 37,176 | 1,173,575 | 918,568 |
| General revenues | | | | | | |
| Property taxes | 8,911,670 | 8,620,022 | – | – | 8,911,670 | 8,620,022 |
| Tax increment collections | 2,035,627 | 1,935,523 | – | – | 2,035,627 | 1,935,523 |
| Grants and contributions not restricted to specific programs | 41,851 | 40,762 | – | – | 41,851 | 40,762 |
| Unrestricted investment earnings | 374,378 | 168,822 | 163,758 | 65,535 | 538,136 | 234,357 |
| Gain on disposal of capital assets | 64,709 | 29,473 | – | – | 64,709 | 29,473 |
| Total revenues | 19,387,613 | 18,113,788 | 7,299,726 | 6,641,143 | 26,687,339 | 24,754,931 |
| Expenses | | | | | | |
| General government | 2,227,952 | 2,192,010 | – | – | 2,227,952 | 2,192,010 |
| Public safety | 2,783,332 | 2,642,094 | – | – | 2,783,332 | 2,642,094 |
| Public works | 3,909,642 | 3,512,821 | – | – | 3,909,642 | 3,512,821 |
| Parks and recreation | 6,169,365 | 5,737,675 | – | – | 6,169,365 | 5,737,675 |
| Community development | 1,398,228 | 1,472,700 | – | – | 1,398,228 | 1,472,700 |
| Interest on long-term debt | 911,854 | 697,523 | – | – | 911,854 | 697,523 |
| Water | – | – | 2,281,299 | 2,051,213 | 2,281,299 | 2,051,213 |
| Sewer | – | – | 3,315,044 | 3,173,831 | 3,315,044 | 3,173,831 |
| Surface water management | – | – | 966,638 | 906,527 | 966,638 | 906,527 |
| Street lights | – | – | 318,063 | 282,638 | 318,063 | 282,638 |
| Total expenses | 17,400,373 | 16,254,823 | 6,881,044 | 6,414,209 | 24,281,417 | 22,669,032 |
| Increase (decrease) in net assets before transfers | 1,987,240 | 1,858,965 | 418,682 | 226,934 | 2,405,922 | 2,085,899 |
| Transfers | 504,319 | 273,253 | (504,319) | (273,253) | – | – |
| Increase (decrease) in net assets | 2,491,559 | 2,132,218 | (85,637) | (46,319) | 2,405,922 | 2,085,899 |
| Net assets – January 1 | 54,855,316 | 52,723,098 | 28,011,645 | 28,057,964 | 82,866,961 | 80,781,062 |
| Net assets – December 31 | $ 57,346,875 | $ 54,855,316 | $ 27,926,008 | $ 28,011,645 | $ 85,272,883 | $ 82,866,961 |

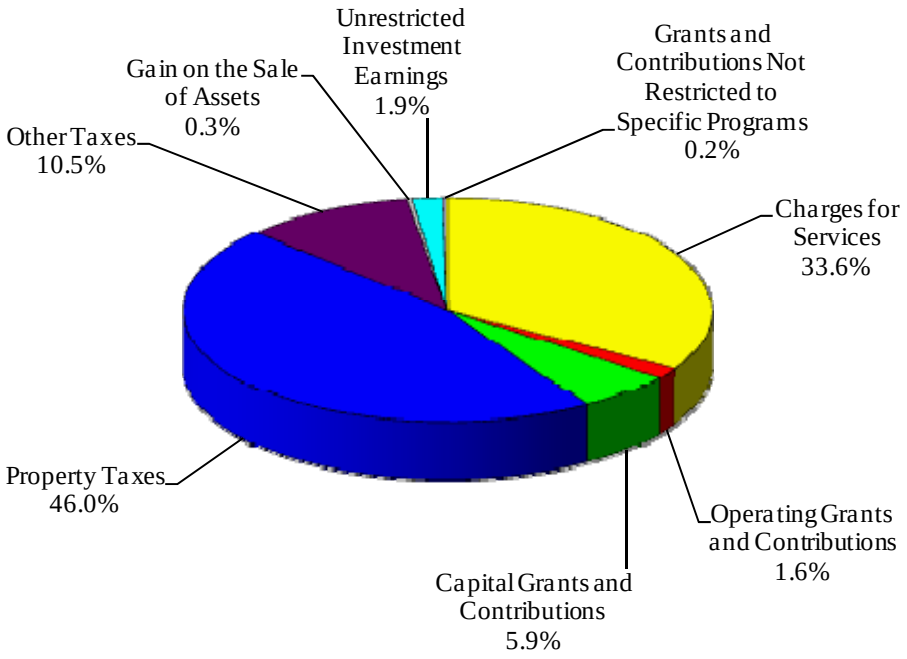
- Charges for services for governmental activities increased $314,905 (5.1 percent) during the year. Significant changes from 2010 to 2011 include a $234,577 (6.9 percent) increase in parks and recreation charges, a $100,718 (17.4 percent) decrease in community development charges, a $103,613 (6.9 percent) increase in general government charges and a $49,523 (7.2 percent) increase in public works charges. Significant parks and recreation increases were a result of park and recreation program revenues ($36,153) and community center room rentals, memberships and daily admission revenue ($169,864). The decreases in community development charges are a result of decreased building permit revenue ($115,341). The increases in general government charges are a result of increased antenna rental fees ($90,543). The public works increase was due mainly to increases in recycling revenue ($46,320).
- Operating grants and contributions remained consistent with prior years in both amounts and types of grants and contributions.

- Capital grants and contributions for governmental activities increased $264,305 (30.0 percent) during the year. The majority of this increase is due to an increase in contributed streets assets from Ramsey County and a townhome association ($261,240) and an increase in state aid for street construction ($147,856). Special assessment revenue decreased $89,482 due to decreased delinquent collections.
- Property taxes for governmental activities increased by $291,648 (3.4 percent) during the year, primarily due to levy increases for the General Fund, Debt Service, Street Renewal, General Fixed Asset Replacement, Capital Improvement and Special Revenue funds.
- Tax increment collections for governmental activities increased by $100,104 (5.2 percent) this increase is due to a reduction of pending property petitions and abatements filed with the county in 2011.
- Investment earnings increased by $205,556 during the year due to year-end adjustments to fair market value.
- Public safety expenses increased by $141,238 (5.3 percent) during the year. The police and fire operating contracts increased by $107,662. Contributions to the fire department for the City's contractual share of fire department capital costs increased by $32,998.
- Public works expenses increased by $396,821 (11.3 percent) during the year. A significant portion of this increase (31.5 percent) was a result of the City transitioning the street seal coating program from a six year to a seven year cycle in 2010, 2011 costs returned to historical amounts. The remaining increases were a result of the City's contribution to Ramsey County for the purchase of property by the County, and other non-capital public works expenditures.
- Parks and recreation expenses increased by $431,690 (7.5 percent) during the year. The majority of the parks and recreation increase was a result of increased repair and maintenance costs in 2011. The City incurred major maintenance and repair costs for the replacement of the community center air conditioning system.

The following two graphs provide comparisons of the governmental activities revenues and expenses.

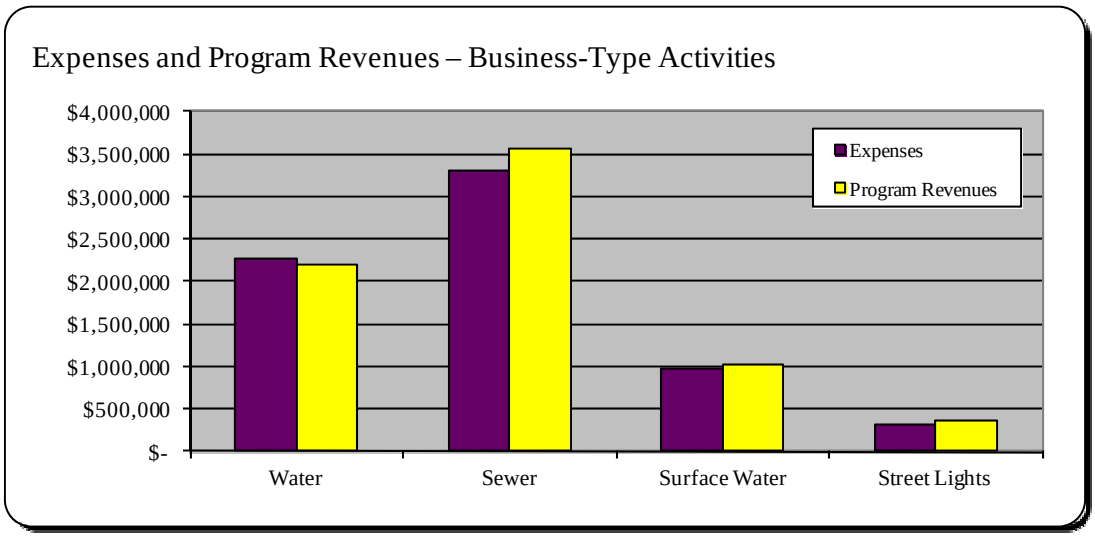


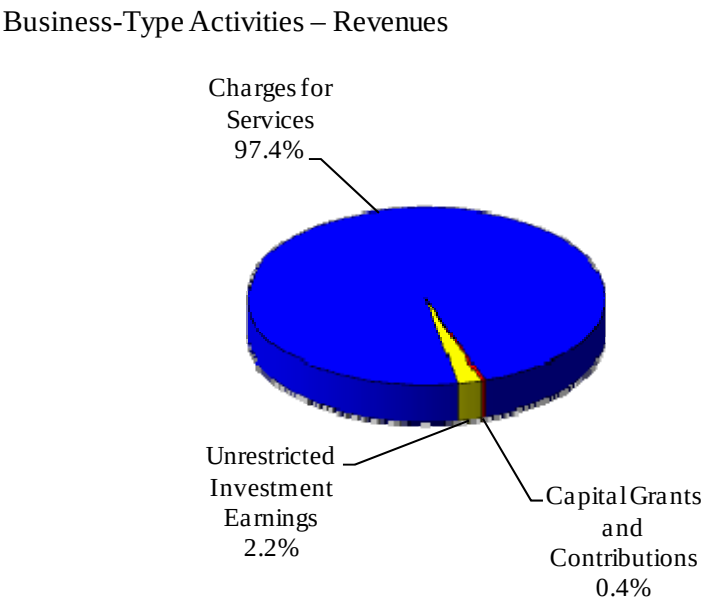
Governmental Activities – Revenues




**Business-type activities.** Business-type activities reduced the City's net assets by $85,637. Key elements of this decrease are as follows:

- Charges for services for business-type activities increased $569,658 (8.7 percent). Water operations increased $176,838, this increase was due to a water rate increase of 10.1 percent for the average residential customer, and a 2.2 percent decrease in the gallons of water sold during the year. Sewer operations had an increase of $294,126, due to a 10 percent rate increase for the average residential customer and a 2.9 percent decrease in winter residential water consumption, which provides the basis for residential sewer charges. Surface Water operations had an increase of $81,997, due to a 10 percent rate increase, which resulted in a quarterly increase of $1.45 per residential unit. Street Light operations had an increase of $16,697, due to the impact of a street light rate increase of 5 percent, which resulted in a quarterly increase of $.35 per residential unit.
- Capital grants and contributions during the year produced $27,878 in revenue for business-type activities. This consists of intergovernmental capital grants.
- Expenses for business-type activities increased $466,835 (7.3 percent). Depreciation expense accounts for $102,018 of this increase. Loss on the disposal of a water distribution asset accounted for $108,152 of the increase.




## Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $16,126,358, an increase of $1,645,054 in comparison with the prior year. Approximately 24 percent of this amount ($3,912,125) constitutes unassigned fund balance

which is available for spending at the government's discretion. The remainder of fund balance is classified as non-spendable in the form of prepaid items, restricted, committed or assigned for specific activities and projects. These amounts are not available for new spending because they are restricted by externally imposed constraints or committed and assigned through internally imposed constraints.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was $3,958,458. 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 General Fund balance represents 49.8 percent of total General Fund expenditures, while total fund balance represents 50.1 percent of that same amount.

The City's General Fund balance policy establishes a minimum and maximum unassigned fund balance based on the following key factors:

- The unassigned fund balance for working capital needs is equal to 50 percent of the ensuing years General Fund tax levy and levy-based state aids, because taxes and state aids are received in June and December of each year. The working capital allocation is reduced by the balance of nonspendable items at year-end. Budgeted taxes in 2012 are $121,326 more than in 2011; consequently, the unassigned General Fund balance for working capital increases $60,663 at the end of the current period. As of year-end the City has met its minimum unassigned working capital balance.
- The maximum unassigned fund balance for unanticipated expenditures at year-end is equal to 10 percent of budgeted ensuing year's expenditures. Because 2012 budgeted expenditures are $53,846 less than 2011 budgeted expenditures the maximum amount the unassigned General Fund balance for unanticipated expenditures may decrease is $5,385. As of year-end the City has met its maximum unassigned unanticipated expenditure fund balance.
- The maximum unassigned fund balance is equal to the combined unassigned working capital and unanticipated expenditure fund balances less any nonspendable items. The total for the current fiscal year is $3,958,458 as compared to $3,914,672 for the previous year, an increase of $43,786.

The Community Center Operation Fund balance increased $227,635. This increase is due mainly to increases in community center room rentals, memberships and daily admission revenue. Increases in revenue exceeded increases in expenditures during 2011.

The Recreation Programs Fund balance increased $137,307. This increase was a result of increased program revenues exceeding the increases in expenditures, and a decrease in the amount of net transfers out to other funds.

Fund balances for the Street Renewal and General Fixed Asset Replacement Funds are designed to fluctuate between years depending on the type of operating repairs and capital costs in any given year. Revenues are designed to change gradually from one year to the next, providing a stable revenue stream to support repair and replacement costs that vary due to type, size, and scope. Fund balance increased $373,346 in the Street Renewal Fund. Expenditures in the Street Renewal Fund consisted primarily of public works seal coating repairs. Transfers out in the Street Renewal Fund represent the fund's share of costs for the Buffalo Lane street reconstruction and 2010 pavement rehabilitation projects. Fund balance decreased $216,147 in

the General Fixed Asset Replacement Fund. Significant expenditures in 2011 included the City's capital contribution in the amount of $141,774 to the Lake Johanna Fire Department, trail seal coating costs and miscellaneous trail repairs in the amount of $86,080, various community center and park and recreation repairs and supplies in the amount of $414,048, community center capital expenditures in the amount of $226,187, office furniture replacement in the amount of $57,537, and Sitzer park concession improvements in the amount of $30,107. Transfers out in the General Fixed Asset Replacement Fund represent the fund's share of costs for the 2002 Certificates of Participation, and computer acquisitions. Revenues for the Street Renewal and General Fixed Asset Replacement Funds were consistent with prior years.

The Capital Improvement Fund balance increased $235,731. Capital expenditures include the Guerin gas station restoration, land acquisition, and various park improvements. Operating expenditures include marketing costs for the Community Center. Transfers out in the Capital Improvement Fund represent the fund's share of costs for the 2002 Certificates of Participation and computer acquisitions. Revenue for the Capital Improvement Fund was consistent with prior years.

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

Unrestricted net assets in the respective proprietary funds include $3,178,712 for water, $2,527,278 for sewer, $981,078 for surface water management, and $225,678 for street lights. Water Fund net assets decreased $233,354 primarily due to decreased customer summer irrigation water usage. Sewer Fund net assets increased $105,497; revenue increases were sufficient to offset increased operating expenses, interest and paying agent fees and transfers. Surface Water Fund net assets decreased $21,735 primarily due to increased transfers to other funds. Street Lights Fund net assets increased $38,737 primarily as a result of increased customer billings.

## General Fund Budgetary Highlights

During 2011 the City amended its adopted 2011 budget. The purpose of the amended budget was to consolidate certain activities and reclassify certain expenditures within the general fund and among other funds; transfers were adjusted for activity that affected other funds. Total General Fund revenues were $222,239 more than estimated in the budget. Property taxes were under budget by $80,061. Licenses and permits surpassed anticipated levels by $160,093 primarily due to building permits, charges for services surpassed anticipated levels by $66,117, primarily as a result of in-house engineering charges; earnings on investments were $29,714 more than budgeted due to the year-end adjustment to market.

Total General Fund expenditures were below budget by $157,174. Within the general government department information systems current expenditures were under budget by $64,100, and capital outlay was over budget by $45,026, due to a reclassification of wages from current to capital outlay for internally developed software. Within the public works department, trail management and forestry were under budget due to a position vacancy. Within the parks and recreation department, parks and recreation administration was over budget by $28,174 primarily due to personal services associated with payment of unused vacation to a retiree. The unbudgeted transfer to the Closed Bond fund ($311,728) was made in accordance with the City's fund balance policy regarding excess fund balance in the General Fund.

## Capital Assets and Debt Administration

**Capital assets.** The City's investment in capital assets for its governmental and business-type activities as of December 31, 2011 amounts to $93,015,629 (net of accumulated depreciation). This investment in capital assets includes land, buildings and structures, machinery and equipment, distribution and collection systems, park facilities, roads, trails and sidewalks, and pedestrian tunnels and bridges. The total increase in the City's investment in capital assets for the current fiscal year was 1.3 percent (a 0.1 percent increase for governmental activities and a 3.8 percent increase for business-type activities).

City of Shoreview's Capital Assets
(Net of Depreciation)

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| Land | $ 7,724,345 | $ 7,707,490 | $ 304,202 | $ 304,202 | $ 8,028,547 | $ 8,011,692 |
| Buildings and structures | 25,425,122 | 20,659,871 | 4,922,249 | 4,446,121 | 30,347,371 | 25,105,992 |
| Machinery and equipment | 3,797,385 | 2,954,389 | 2,268,476 | 2,369,706 | 6,065,861 | 5,324,095 |
| Distribution and collection systems | – | – | 22,324,450 | 21,549,249 | 22,324,450 | 21,549,249 |
| Infrastructure | 24,002,276 | 24,588,116 | – | – | 24,002,276 | 24,588,116 |
| Construction in progress | 1,568,832 | 6,527,528 | 678,292 | 706,748 | 2,247,124 | 7,234,276 |
| Total | $ 62,517,960 | $ 62,437,394 | $ 30,497,669 | $ 29,376,026 | $ 93,015,629 | $ 91,813,420 |

Major capital asset events during the current fiscal year included the following:

- A variety of capital assets for governmental activities were completed at a cumulative cost of $7,889,697. Construction in progress at year-end for governmental activities is $1,568,832.
- Various capital assets for business-type activities were completed at a cumulative cost of $2,414,137. Construction in progress for business-type activities as of the end of the current fiscal year is $678,292.

Additional information on the City's capital assets can be found in Note 5 of the notes to financial statements.

**Long-term debt.** At the end of the current fiscal year, the City had total bonded debt outstanding of $21,820,000, a decrease of $1,630,000 from 2010. The entire bonded debt amount is backed by the full faith and credit of the City. An additional $4,620,000 of outstanding certificates of participation financed building improvements and a $6,000,000 loan payable financed land acquisition. The remaining liability is for compensated absences totaling $337,399.

City of Shoreview's Outstanding Debt
General Obligation, Revenue Bonds, Long-Term Notes, Loans, and Compensated Absences

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2011 | 2010 | 2011 | 2010 | 2011 | 2010 |
| General obligation improvement bonds | $ 1,350,000 | $ 1,610,000 | $ – | $ – | $ 1,350,000 | $ 1,610,000 |
| General obligation tax increment bonds | 1,830,000 | 2,180,000 | – | – | 1,830,000 | 2,180,000 |
| General obligation bonds | 8,705,000 | 8,950,000 | – | – | 8,705,000 | 8,950,000 |
| General obligation revenue bonds | – | – | 9,935,000 | 10,710,000 | 9,935,000 | 10,710,000 |
| Certificates of participation | 4,620,000 | 4,680,000 | – | – | 4,620,000 | 4,680,000 |
| Loans payable | 6,000,000 | 6,000,000 | – | – | 6,000,000 | 6,000,000 |
| Compensated absences | 254,920 | 264,783 | 82,479 | 73,518 | 337,399 | 338,301 |
| Total | $ 22,759,920 | $ 23,684,783 | $ 10,017,479 | $ 10,783,518 | $ 32,777,399 | $ 34,468,301 |

The City maintains a bond rating from Standard & Poor's Financial Services, LLC of AAA for general obligation debt.

State statutes limit the amount of general obligation debt a Minnesota city may issue to 3 percent of total estimated market value. The current debt limitation for the City is $85,157,313. The City's net debt applicable to this limit totals $12,442,328.

Additional information on the City's long-term debt can be found in Note 6 of the notes to financial statements.

## Economic Factors and Next Year's Budgets and Rates

- The annual average unemployment rate (not seasonally adjusted) for the City is currently 5.3 percent, which compares favorably to 6.4 percent unemployment for the state of Minnesota, and 8.9 percent unemployment nationally.
- The current property tax collection rate for the current period is 99.2 percent.
- Building permit activity in the current period resulted in permit valuation equal to $21.9 million. New residential and commercial construction accounted for 23 percent of building permit values. Reinvestment in homes through improvements to property by homeowners accounted for 31 percent of building permit values, and commercial property accounted for the remaining 46 percent of building permit values.
- The 2012 adopted levy supports the 2012 budget.

All of these factors were considered in preparing the City's budget for the 2012 fiscal year.

Water, sewer, surface water management, and street light rates were increased for the 2012 budget year. The increase for the average customers was 21 percent for water, 0 percent for sewer, 10 percent for surface water management, and 24 percent for street lights. The total impact on the average residential customer is estimated to be 8.1 percent. These rate increases were necessary to support operating costs, capital costs, and debt repayment.

## Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Finance Director, 4600 Victoria Street North, Shoreview, Minnesota 55126.

# FINANCIAL SECTION –
# BASIC FINANCIAL STATEMENTS

# TAB

# BASIC FINANCIAL STATEMENTS

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**CITY OF SHOREVIEW, MINNESOTA**
Statement of Net Assets
December 31, 2011

**Statement 1**

| | Primary Government | | |
|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total |
| Assets | | | |
| Cash and investments | $ 17,515,702 | $ 5,986,896 | $ 23,502,598 |
| Accrued interest receivable | 61,298 | 27,343 | 88,641 |
| Accounts receivable | 117,105 | 1,784,028 | 1,901,133 |
| Deposit receivable | 1,445 | – | 1,445 |
| Loan receivable | 97,651 | – | 97,651 |
| Taxes receivable | 229,085 | – | 229,085 |
| Special assessments receivable | 696,208 | 4,833 | 701,041 |
| Internal balances | (61,635) | 61,635 | – |
| Due from other governmental units | 111,188 | 15,042 | 126,230 |
| Prepaid items | 30,422 | 8,605 | 39,027 |
| Capital assets (net of accumulated depreciation) | | | |
| Nondepreciable | 9,293,177 | 982,494 | 10,275,671 |
| Depreciable | 53,224,783 | 29,515,175 | 82,739,958 |
| Total assets | 81,316,429 | 38,386,051 | 119,702,480 |
| Liabilities | | | |
| Accounts payable | 303,976 | 56,002 | 359,978 |
| Salaries payable | 92,800 | 21,012 | 113,812 |
| Contracts payable | 65,980 | 66,113 | 132,093 |
| Accrued bond interest payable | 286,476 | 151,481 | 437,957 |
| Deposits payable | 213,568 | 10,530 | 224,098 |
| Due to other governmental units | 158,897 | 137,426 | 296,323 |
| Unearned revenue | 87,937 | – | 87,937 |
| Compensated absences payable | | | |
| Due within one year | 12,573 | 4,068 | 16,641 |
| Due in more than one year | 242,347 | 78,411 | 320,758 |
| Loan payable | | | |
| Due in more than one year | 6,000,000 | – | 6,000,000 |
| Certificates of participation payable | | | |
| Due within one year | 290,000 | – | 290,000 |
| Due in more than one year | 4,330,000 | – | 4,330,000 |
| Bonds payable | | | |
| Due within one year | 1,145,000 | 950,000 | 2,095,000 |
| Due in more than one year | 10,740,000 | 8,985,000 | 19,725,000 |
| Total liabilities | 23,969,554 | 10,460,043 | 34,429,597 |
| Net assets | | | |
| Invested in capital assets, net of related debt | 40,029,233 | 20,704,816 | 60,734,049 |
| Restricted for | | | |
| Business loan program | 165,777 | – | 165,777 |
| Cable television | 61,082 | – | 61,082 |
| Debt service | 1,882,789 | – | 1,882,789 |
| Economic development | 18,684 | – | 18,684 |
| Housing and redevelopment | 34,751 | – | 34,751 |
| Trunk facility | – | 246,811 | 246,811 |
| Tax increment purposes | 4,162,712 | – | 4,162,712 |
| Unrestricted | 10,991,847 | 6,974,381 | 17,966,228 |
| Total net assets | $ 57,346,875 | $ 27,926,008 | $ 85,272,883 |

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

**CITY OF SHOREVIEW, MINNESOTA**
Statement of Activities
For The Year Ended December 31, 2011

**Statement 2**

| | | Program Revenues | | | Net (Expense) Revenue and Changes in Net Assets | | |
|---|---|---|---|---|---|---|---|
| | | | | | Primary Government | | |
| | Expenses | Charges For Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities | Total |
| Functions/programs | | | | | | | |
| Primary government | | | | | | | |
| Governmental activities | | | | | | | |
| General government | $ 2,227,952 | $ 1,597,025 | $ 55,333 | $ – | $ (575,594) | $ – | $ (575,594) |
| Public safety | 2,783,332 | 64,225 | – | 831 | (2,718,276) | – | (2,718,276) |
| Public works | 3,909,642 | 741,563 | 251,161 | 1,144,866 | (1,772,052) | – | (1,772,052) |
| Parks and recreation | 6,169,365 | 3,620,548 | 4,752 | – | (2,544,065) | – | (2,544,065) |
| Community development | 1,398,228 | 479,074 | – | – | (919,154) | – | (919,154) |
| Interest on long-term debt | 911,854 | – | – | – | (911,854) | – | (911,854) |
| Total governmental activities | 17,400,373 | 6,502,435 | 311,246 | 1,145,697 | (9,440,995) | – | (9,440,995) |
| Business-type activities | | | | | | | |
| Water | 2,281,299 | 2,186,139 | – | 13,366 | – | (81,794) | (81,794) |
| Sewer | 3,315,044 | 3,548,325 | – | 10,649 | – | 243,930 | 243,930 |
| Surface water | 966,638 | 1,008,151 | – | 3,863 | – | 45,376 | 45,376 |
| Street lights | 318,063 | 365,475 | – | | – | 47,412 | 47,412 |
| Total business-type activities | 6,881,044 | 7,108,090 | – | 27,878 | – | 254,924 | 254,924 |
| Total primary government | $ 24,281,417 | $ 13,610,525 | $ 311,246 | $ 1,173,575 | (9,440,995) | 254,924 | (9,186,071) |
| General revenues | | | | | | | |
| Property taxes | | | | | 8,911,670 | – | 8,911,670 |
| Tax increment collections | | | | | 2,035,627 | – | 2,035,627 |
| Grants and contributions not restricted to specific programs | | | | | 41,851 | – | 41,851 |
| Unrestricted investment earnings | | | | | 374,378 | 163,758 | 538,136 |
| Gain on disposal of capital assets | | | | | 64,709 | – | 64,709 |
| Transfers | | | | | 504,319 | (504,319) | – |
| Total general revenues and transfers | | | | | 11,932,554 | (340,561) | 11,591,993 |
| Change in net assets | | | | | 2,491,559 | (85,637) | 2,405,922 |
| Net assets – beginning | | | | | 54,855,316 | 28,011,645 | 82,866,961 |
| Net assets – ending | | | | | $ 57,346,875 | $ 27,926,008 | $ 85,272,883 |

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

**CITY OF SHOREVIEW, MINNESOTA**
Balance Sheet
Governmental Funds
December 31, 2011

**Statement 3**

| | General | Community Center Operation | Recreation Programs | Street Renewal | General Fixed Asset Replacement | Capital Improvement | Other Governmental Funds | Intra-Activity Eliminations | Total Governmental Funds |
|---|---|---|---|---|---|---|---|---|---|
| Assets | | | | | | | | | |
| Cash and investments | $ 4,141,575 | $ 980,561 | $ 560,287 | $ 2,365,875 | $ 506,659 | $ 618,004 | $ 7,339,418 | $ – | $ 16,512,379 |
| Accrued interest receivable | 13,310 | 3,452 | 2,058 | 8,205 | 1,606 | 1,915 | 27,180 | – | 57,726 |
| Accounts receivable (net of allowance for uncollectibles) | 38,375 | 4,661 | – | – | 1,196 | – | 72,839 | – | 117,071 |
| Deposits receivable | – | 1,445 | – | – | – | – | – | – | 1,445 |
| Loan receivable | – | – | – | – | – | – | 97,651 | – | 97,651 |
| Taxes receivable | 124,031 | – | – | 14,546 | 22,393 | 1,937 | 64,502 | – | 227,409 |
| Special assessments receivable | – | – | – | 35,621 | – | 250 | 660,337 | – | 696,208 |
| Interfund receivable | – | – | – | – | – | – | 71,333 | (71,333) | – |
| Due from other governmental units | 40,520 | 3,988 | 1,124 | – | – | – | 9,414 | – | 55,046 |
| Prepaid items | 17,954 | 5,039 | 4,443 | – | – | – | 442 | – | 27,878 |
| Total assets | $ 4,375,765 | $ 999,146 | $ 567,912 | $ 2,424,247 | $ 531,854 | $ 622,106 | $ 8,343,116 | $ (71,333) | $ 17,792,813 |
| Liabilities and Fund Balances | | | | | | | | | |
| Liabilities | | | | | | | | | |
| Accounts payable | $ 63,444 | $ 62,968 | $ 6,459 | $ – | $ – | $ 68,557 | $ 79,090 | $ – | $ 280,518 |
| Salaries payable | 51,049 | 23,657 | 14,120 | – | – | – | 1,561 | – | 90,387 |
| Contracts payable | – | – | – | – | 42,075 | – | 22,905 | – | 64,980 |
| Deposits payable | 134,540 | 79,028 | – | – | – | – | – | – | 213,568 |
| Interfund payable | – | – | – | – | – | – | 71,333 | (71,333) | – |
| Due to other governmental units | 74,471 | 5,206 | 2,128 | – | – | 2,898 | 73,793 | – | 158,496 |
| Deferred revenue | 75,849 | – | – | 41,984 | 9,923 | 68,462 | 662,288 | – | 858,506 |
| Total liabilities | 399,353 | 170,859 | 22,707 | 41,984 | 51,998 | 139,917 | 910,970 | (71,333) | 1,666,455 |
| Fund balances | | | | | | | | | |
| Nonspendable | 17,954 | 5,039 | 4,443 | – | – | – | 442 | – | 27,878 |
| Restricted | – | – | – | – | – | – | 5,955,357 | – | 5,955,357 |
| Committed | – | 823,248 | 540,762 | 2,382,263 | 479,856 | 482,189 | 321,956 | – | 5,030,274 |
| Assigned | – | – | – | – | – | – | 1,200,724 | – | 1,200,724 |
| Unassigned | 3,958,458 | – | – | – | – | – | (46,333) | – | 3,912,125 |
| Total fund balances | 3,976,412 | 828,287 | 545,205 | 2,382,263 | 479,856 | 482,189 | 7,432,146 | – | 16,126,358 |
| Total liabilities and fund balances | $ 4,375,765 | $ 999,146 | $ 567,912 | $ 2,424,247 | $ 531,854 | $ 622,106 | $ 8,343,116 | $ (71,333) | $ 17,792,813 |

| | |
|---|---|
| Fund balance reported above | $ 16,126,358 |
| Amounts reported for governmental activities in the Statement of Net Assets are different because: | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 53,887,801 |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. | 770,569 |
| Internal service funds are used by management to charge costs to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets. | 3,885,153 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. | (17,323,006) |
| Net assets of governmental activities | $ 57,346,875 |

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

**CITY OF SHOREVIEW, MINNESOTA**
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For The Year Ended December 31, 2011

**Statement 4**

| | General | Community Center Operation | Recreation Programs | Street Renewal | General Fixed Asset Replacement | Capital Improvement | Other Governmental Funds | Intra-Activity Eliminations | Total Governmental Funds |
|---|---|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | | | |
| Taxes | | | | | | | | | |
| General property taxes | $ 6,265,673 | $ – | $ – | $ 740,986 | $ 1,135,992 | $ 98,804 | $ 602,510 | $ – | $ 8,843,965 |
| Tax increments | – | – | – | – | – | – | 2,035,627 | – | 2,035,627 |
| Special assessments | – | – | – | 9,221 | – | 280 | 183,871 | – | 193,372 |
| Licenses and permits | 441,243 | – | – | – | – | – | – | – | 441,243 |
| Intergovernmental | 188,521 | – | – | 9,169 | – | – | 983,285 | – | 1,180,975 |
| Charges for services | 1,198,357 | 2,311,069 | 1,303,082 | 1,410 | – | – | 746,242 | – | 5,560,160 |
| Fines and forfeits | 62,135 | – | – | – | – | – | – | – | 62,135 |
| Earnings on investments | 79,714 | 20,674 | 12,323 | 49,139 | 9,614 | 11,469 | 169,109 | – | 352,042 |
| Payments in lieu of taxes | – | – | – | – | – | 110,000 | – | – | 110,000 |
| Antenna rental fees | – | – | – | – | – | 319,150 | – | – | 319,150 |
| Loan payments | – | – | – | – | – | – | 21,750 | – | 21,750 |
| Other | 40,264 | 758 | 60 | – | 2,918 | 4,752 | 39,064 | – | 87,816 |
| Total revenues | 8,275,907 | 2,332,501 | 1,315,465 | 809,925 | 1,148,524 | 544,455 | 4,781,458 | – | 19,208,235 |
| Expenditures | | | | | | | | | |
| Current | | | | | | | | | |
| General government | 1,794,786 | – | – | – | – | – | 267,684 | – | 2,062,470 |
| Public safety | 2,556,068 | – | – | – | 141,774 | – | – | – | 2,697,842 |
| Public works | 1,298,219 | – | – | 239,928 | 86,080 | – | 611,553 | – | 2,235,780 |
| Parks and recreation | 1,707,653 | 2,401,866 | 1,173,158 | – | 414,048 | 50,258 | – | – | 5,746,983 |
| Community development | 530,288 | – | – | – | – | – | 862,331 | – | 1,392,619 |
| Capital outlay | | | | | | | | | |
| General government | 45,026 | – | – | – | – | – | 223,364 | – | 268,390 |
| Public works | – | – | – | – | – | – | 1,547,110 | – | 1,547,110 |
| Parks and recreation | 8,895 | – | – | – | 313,831 | 52,811 | – | – | 375,537 |
| Debt service | | | | | | | | | |
| Principal | – | – | – | – | – | – | 1,125,000 | – | 1,125,000 |
| Interest and paying agent fees | – | – | – | – | – | – | 367,213 | – | 367,213 |
| Payment to refunded bond escrow agent | – | – | – | – | – | – | 85,989 | – | 85,989 |
| Total expenditures | 7,940,935 | 2,401,866 | 1,173,158 | 239,928 | 955,733 | 103,069 | 5,090,244 | – | 17,904,933 |
| Revenues over (under) expenditures | 334,972 | (69,365) | 142,307 | 569,997 | 192,791 | 441,386 | (308,786) | – | 1,303,302 |
| Other financing sources (uses) | | | | | | | | | |
| Issuance of refunding debt | – | – | – | – | – | – | 4,620,000 | – | 4,620,000 |
| Discount on debt issuance | – | – | – | – | – | – | (44,759) | – | (44,759) |
| Payment to refunded bond escrow agent | – | – | – | – | – | – | (4,575,241) | – | (4,575,241) |
| Sale of capital assets | – | – | – | – | 252 | – | 500 | – | 752 |
| Transfers in | 471,450 | 297,000 | 65,000 | – | – | – | 3,092,512 | (3,584,962) | 341,000 |
| Transfers out | (751,145) | – | (70,000) | (196,651) | (409,190) | (205,655) | (1,952,321) | 3,584,962 | – |
| Total other financing sources (uses) | (279,695) | 297,000 | (5,000) | (196,651) | (408,938) | (205,655) | 1,140,691 | – | 341,752 |
| Net change in fund balances | 55,277 | 227,635 | 137,307 | 373,346 | (216,147) | 235,731 | 831,905 | – | 1,645,054 |
| Fund balances – January 1 | 3,921,135 | 600,652 | 407,898 | 2,008,917 | 696,003 | 246,458 | 6,600,241 | – | 14,481,304 |
| Fund balances – December 31 | $ 3,976,412 | $ 828,287 | $ 545,205 | $ 2,382,263 | $ 479,856 | $ 482,189 | $ 7,432,146 | $ – | $ 16,126,358 |

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

**CITY OF SHOREVIEW, MINNESOTA**
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For The Year Ended December 31, 2011

**Statement 5**

| | |
|---|---|
| Amounts reported for governmental activities in the Statement of Activities are different because: | |
| Net changes in fund balances – total governmental funds. | $ 1,645,054 |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital additions exceeded depreciation in the current period. | 148,313 |
| The Statement of Activities reports gains and losses arising from the trade-in or disposal of existing assets to acquire new capital assets. Conversely, governmental funds simply report proceeds on sale of capital assets. | (77,363) |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. | (357,746) |
| The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas material amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | 915,000 |
| The transfer out of governmental capital assets contributed to enterprise funds. | (17,281) |
| 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. | 10,071 |
| Internal service funds are used by management to charge costs to individual funds. This amount is the portion of net revenue attributable to and reported with governmental activities. | 225,511 |
| Change in net assets of governmental activities. | $ 2,491,559 |

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

**CITY OF SHOREVIEW, MINNESOTA**
Statement of Net Assets
Proprietary Funds
December 31, 2011

**Statement 6**

| | Business-Type Activities – Enterprise Funds | | | | | Governmental Activities – Internal Service Funds |
|---|---|---|---|---|---|---|
| | Water | Sewer | Surface Water | Street Lights | Totals Current Year | |
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and investments | $ 2,935,896 | $ 2,103,096 | $ 773,425 | $ 174,479 | $ 5,986,896 | $ 1,003,323 |
| Accrued interest receivable | 13,408 | 9,771 | 3,440 | 724 | 27,343 | 3,572 |
| Accounts receivable | | | | | | |
| Customers | 482,997 | 804,821 | 245,800 | 57,300 | 1,590,918 | 34 |
| Customer accounts certified to county | 55,734 | 106,611 | 21,251 | 9,514 | 193,110 | – |
| Taxes receivable | – | – | – | – | – | 1,676 |
| Due from other governmental units | 5,569 | 6,511 | 2,665 | 297 | 15,042 | 56,142 |
| Prepaid items | 3,831 | 2,638 | 2,029 | 107 | 8,605 | 2,544 |
| Total current assets | 3,497,435 | 3,033,448 | 1,048,610 | 242,421 | 7,821,914 | 1,067,291 |
| Noncurrent assets | | | | | | |
| Special assessments receivable | 3,146 | 1,319 | 246 | 122 | 4,833 | – |
| Capital assets | | | | | | |
| Land | 27,577 | 11,459 | 265,166 | – | 304,202 | 36,293 |
| Buildings and structures | 6,452,565 | 1,330,477 | – | – | 7,783,042 | 6,786,055 |
| Machinery and equipment | 2,479,898 | 46,707 | 10,132 | 723 | 2,537,460 | 4,703,977 |
| Distribution and collection systems | 15,646,254 | 11,595,147 | 10,342,542 | 1,502,023 | 39,085,966 | – |
| Construction in progress | 173,593 | 251,651 | 253,048 | – | 678,292 | – |
| Total capital assets | 24,779,887 | 13,235,441 | 10,870,888 | 1,502,746 | 50,388,962 | 11,526,325 |
| Less accumulated depreciation | (10,405,192) | (6,595,421) | (1,912,194) | (978,486) | (19,891,293) | (2,896,166) |
| Total capital assets (net of accumulated depreciation) | 14,374,695 | 6,640,020 | 8,958,694 | 524,260 | 30,497,669 | 8,630,159 |
| Total noncurrent assets | 14,377,841 | 6,641,339 | 8,958,940 | 524,382 | 30,502,502 | 8,630,159 |
| Total assets | 17,875,276 | 9,674,787 | 10,007,550 | 766,803 | 38,324,416 | 9,697,450 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Accounts payable | 24,633 | 2,607 | 12,964 | 15,798 | 56,002 | 23,458 |
| Salaries payable | 9,077 | 8,147 | 3,561 | 227 | 21,012 | 2,413 |
| Contracts payable | 3,838 | 62,275 | – | – | 66,113 | 1,000 |
| Accrued bond interest payable | 82,741 | 31,342 | 37,398 | – | 151,481 | 103,264 |
| Customer deposits payable | 10,530 | – | – | – | 10,530 | – |
| Due to other governmental units | 13,392 | 123,642 | 392 | – | 137,426 | 401 |
| Compensated absences payable | 1,751 | 1,611 | 664 | 42 | 4,068 | 253 |
| Revenue bonds payable | 550,000 | 145,000 | 255,000 | – | 950,000 | 100,000 |
| Total current liabilities | 695,962 | 374,624 | 309,979 | 16,067 | 1,396,632 | 230,789 |
| Noncurrent liabilities | | | | | | |
| Compensated absences payable (net of current portion) | 33,760 | 31,054 | 12,799 | 798 | 78,411 | 4,873 |
| Revenue bonds payable (net of current portion) | 4,700,000 | 1,985,000 | 2,300,000 | – | 8,985,000 | 5,515,000 |
| Total noncurrent liabilities | 4,733,760 | 2,016,054 | 2,312,799 | 798 | 9,063,411 | 5,519,873 |
| Total liabilities | 5,429,722 | 2,390,678 | 2,622,778 | 16,865 | 10,460,043 | 5,750,662 |
| Net assets | | | | | | |
| Invested in capital assets, net of related debt | 9,266,842 | 4,510,020 | 6,403,694 | 524,260 | 20,704,816 | 3,015,159 |
| Restricted for trunk facility | – | 246,811 | – | – | 246,811 | – |
| Unrestricted | 3,178,712 | 2,527,278 | 981,078 | 225,678 | 6,912,746 | 931,629 |
| Total net assets | $12,445,554 | $ 7,284,109 | $ 7,384,772 | $ 749,938 | 27,864,373 | $ 3,946,788 |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. | | | | | 61,635 | |
| Net assets of business-type activities | | | | | $27,926,008 | |

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

**CITY OF SHOREVIEW, MINNESOTA**
Statement of Revenues, Expenses, and
Changes in Fund Net Assets
Proprietary Funds
For The Year Ended December 31, 2011

**Statement 7**

| | Business-Type Activities – Enterprise Funds | | | | | Governmental Activities – Internal Service Funds |
|---|---|---|---|---|---|---|
| | Water | Sewer | Surface Water | Street Lights | Totals Current Year | |
| Operating revenues | | | | | | |
| Customer billings | $ 2,163,915 | $ 3,529,613 | $ 999,839 | $ 365,333 | $ 7,058,700 | $ 1,068,393 |
| Water meter sales | 9,101 | – | – | – | 9,101 | – |
| Other | 13,123 | 18,712 | 8,312 | 142 | 40,289 | – |
| Total operating revenues | 2,186,139 | 3,548,325 | 1,008,151 | 365,475 | 7,108,090 | 1,068,393 |
| Operating expenses | | | | | | |
| MCES sewer service charges | – | 1,764,310 | – | – | 1,764,310 | – |
| Administrative charges | 159,140 | 344,840 | 69,780 | 31,070 | 604,830 | – |
| Personal services | 645,143 | 564,113 | 268,506 | 15,686 | 1,493,448 | 198,362 |
| Materials and supplies | 76,778 | 21,301 | 16,714 | 10,130 | 124,923 | 260,668 |
| Water meters | 1,977 | – | – | – | 1,977 | – |
| Contractual services | 349,209 | 245,246 | 309,313 | 39,492 | 943,260 | 72,017 |
| Utilities | 121,154 | 7,622 | 958 | 184,212 | 313,946 | 24,472 |
| Insurance | 15,473 | 5,609 | 4,027 | 1,020 | 26,129 | 23,519 |
| Depreciation | 609,067 | 295,893 | 214,061 | 36,865 | 1,155,886 | 481,085 |
| Total operating expenses | 1,977,941 | 3,248,934 | 883,359 | 318,475 | 6,428,709 | 1,060,123 |
| Operating income (loss) | 208,198 | 299,391 | 124,792 | 47,000 | 679,381 | 8,270 |
| Nonoperating revenues (expenses) | | | | | | |
| General property taxes | – | – | – | – | – | 97,886 |
| Earnings on investments | 80,297 | 58,518 | 20,606 | 4,337 | 163,758 | 22,336 |
| Gain on sale of capital assets | – | – | – | – | – | 64,457 |
| Loss on disposal of capital assets | (108,152) | – | – | – | (108,152) | (6,663) |
| Other | – | – | – | – | – | 46,564 |
| Interest and paying agent fees | (202,063) | (76,061) | (91,277) | – | (369,401) | (250,112) |
| Total nonoperating revenues (expenses) | (229,918) | (17,543) | (70,671) | 4,337 | (313,795) | (25,532) |
| Income (loss) before contributions and transfers | (21,720) | 281,848 | 54,121 | 51,337 | 365,586 | (17,262) |
| Capital contributions | 13,366 | 10,649 | 21,144 | – | 45,159 | 87,391 |
| Transfers | | | | | | |
| Transfer from utility funds | – | – | – | – | – | 180,600 |
| Transfer to General Fund | (160,000) | (122,000) | (50,000) | (9,000) | (341,000) | – |
| Transfer to Central Garage Fund | (65,000) | (65,000) | (47,000) | (3,600) | (180,600) | – |
| Total transfers | (225,000) | (187,000) | (97,000) | (12,600) | (521,600) | 180,600 |
| Change in net assets | (233,354) | 105,497 | (21,735) | 38,737 | (110,855) | 250,729 |
| Net assets – January 1 | 12,678,908 | 7,178,612 | 7,406,507 | 711,201 | 27,975,228 | 3,696,059 |
| Net assets – December 31 | $12,445,554 | $ 7,284,109 | $ 7,384,772 | $ 749,938 | $ 27,864,373 | $ 3,946,788 |

| | |
|---|---|
| Net changes in net assets reported above | $ (110,855) |
| Amounts reported for business-type activities in the Statement of Activities are different because: | |
| Transfer in of capital assets from governmental activities. | 17,281 |
| Governmental activities contribution revenue reported above | (17,281) |
| Internal service funds are used by management to charge the cost of equipment maintenance and insurance to individual funds. This amount is the portion of net revenue attributable to and reported with business-type activities. | 25,218 |
| Change in net assets of business-type activities | $ (85,637) |

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

**CITY OF SHOREVIEW, MINNESOTA**
Statement of Cash Flows
Proprietary Funds
For The Year Ended December 31, 2011

**Statement 8**

| | Business-Type Activities – Enterprise Funds | | | | | Governmental Activities – |
|---|---|---|---|---|---|---|
| | Water | Sewer | Surface Water | Street Lights | Totals Current Year | Internal Service Funds |
| Cash flows from operating activities | | | | | | |
| Receipts from customers and users | $ 2,105,542 | $ 3,531,126 | $ 1,011,983 | $ 364,021 | $ 7,012,672 | $ – |
| Receipts from interfund services provided | – | – | – | – | – | 1,068,393 |
| Payments to suppliers | (568,080) | (1,929,736) | (350,230) | (219,747) | (3,067,793) | (418,364) |
| Payments to employees | (641,295) | (560,303) | (268,111) | (15,569) | (1,485,278) | (200,154) |
| Payments for interfund services used | (159,140) | (344,840) | (69,780) | (31,070) | (604,830) | – |
| Miscellaneous revenue | – | – | – | – | – | 46,564 |
| Net cash provided by operating activities | 737,027 | 696,247 | 323,862 | 97,635 | 1,854,771 | 496,439 |
| Cash flows from noncapital financing activities | | | | | | |
| Transfer to other funds | (225,000) | (187,000) | (97,000) | (12,600) | (521,600) | – |
| Cash flows from capital and related financing activities | | | | | | |
| Proceeds from sales of capital assets | – | – | – | – | – | 81,477 |
| Acquisition and construction of capital assets | (987,793) | (978,300) | (270,492) | (65,702) | (2,302,287) | (955,967) |
| Receipts from taxpayers | – | – | – | – | – | 96,210 |
| Transfers from other funds | – | – | – | – | – | 180,600 |
| Capital contributions | 8,354 | 6,656 | 86,571 | – | 101,581 | 120,716 |
| Principal paid on capital debt | (460,000) | (90,000) | (225,000) | – | (775,000) | – |
| Interest and paying agent fees on capital debt | (195,239) | (65,908) | (90,106) | – | (351,253) | (345,324) |
| Net cash provided (used) by capital and related financing activities | (1,634,678) | (1,127,552) | (499,027) | (65,702) | (3,326,959) | (822,288) |
| Cash flows from investing activities | | | | | | |
| Earnings on investments | 80,681 | 56,905 | 21,901 | 4,549 | 164,036 | 33,283 |
| Net increase (decrease) in cash and cash equivalents | (1,041,970) | (561,400) | (250,264) | 23,882 | (1,829,752) | (292,566) |
| Cash and cash equivalents – January 1 | 3,977,866 | 2,664,496 | 1,023,689 | 150,597 | 7,816,648 | 1,295,889 |
| Cash and cash equivalents – December 31 | $ 2,935,896 | $ 2,103,096 | $ 773,425 | $ 174,479 | $ 5,986,896 | $ 1,003,323 |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities | | | | | | |
| Operating income (loss) | $ 208,198 | $ 299,391 | $ 124,792 | $ 47,000 | $ 679,381 | $ 8,270 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities | | | | | | |
| Miscellaneous revenue | – | – | – | – | – | 46,564 |
| Depreciation | 609,067 | 295,893 | 214,061 | 36,865 | 1,155,886 | 481,085 |
| Decrease (increase) in receivables | (80,597) | (17,199) | 3,832 | (1,454) | (95,418) | (34) |
| Decrease (increase) in prepaid items | (2,767) | (2,246) | (1,761) | (12) | (6,786) | (670) |
| Increase (decrease) in payables | 3,126 | 120,408 | (17,062) | 15,236 | 121,708 | (38,776) |
| Total adjustments | 528,829 | 396,856 | 199,070 | 50,635 | 1,175,390 | 488,169 |
| Net cash provided by operating activities | $ 737,027 | $ 696,247 | $ 323,862 | $ 97,635 | $ 1,854,771 | $ 496,439 |
| Noncash investing, capital, and financing activities | | | | | | |
| Contributions of capital assets - | | | | | | |
| Governmental funds | $ – | $ – | $ 17,281 | $ – | $ 17,281 | $ – |
| Capital asset purchase on account - | | | | | | |
| Accounts payable | – | – | – | – | – | (181,263) |
| Contracts payable | 3,838 | 62,275 | – | – | 66,113 | (223,039) |
| Due from other governmental units - | | | | | | |
| Capital contribution | 5,012 | 3,993 | (82,708) | – | (73,703) | (33,325) |
| Sale of capital assets | – | – | – | – | – | 20,000 |
| Taxes receivable | – | – | – | – | – | 1,676 |

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

**CITY OF SHOREVIEW, MINNESOTA**
Statement of Assets and Liabilities
Agency Funds
December 31, 2011

**Statement 9**

| | | |
|---|---|---|
| Assets | | |
| Cash and investments | $ | 408,316 |
| Accrued interest receivable | | 928 |
| Total assets | $ | 409,244 |
| | | |
| Liabilities | | |
| Deposits payable | $ | 409,244 |

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

## Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Shoreview, Minnesota (the City) was incorporated in 1957 and operates under the state of Minnesota Statutory Plan B (Council – Manager) form of government. The City provides the following municipal services: public safety (police, fire, civil defense, and animal control), highways and streets, sanitation and health, parks and recreation, public improvements, community development, and general administrative services.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America applicable to governmental units as promulgated by the American Institute of Certified Public Accountants (AICPA) and the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies.

### A. FINANCIAL REPORTING ENTITY

In accordance with GASB pronouncements and accounting principles generally accepted in the United States of America, the financial statements of the reporting entity should include the primary government and its component units. The City includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Component units are legally separate organizations for which the elected officials of the City are financially accountable and are included within the basic financial statements of the City because of their operational or financial relationship with the City.

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

As a result of applying the component unit definition criteria above, it has been determined that the City has one component unit.

**Blended Component Unit**

**Shoreview Economic Development Authority (EDA)** - The EDA was created to carry out the housing and economic development activities within the City. The governing body consists of five members three of which are City Council members. All EDA Commissioners are appointed by the Mayor with approval by the City Council. A member may be removed by the City Council for inefficiency, neglect of duty, or misconduct in office pursuant to procedures in Minnesota Statutes 469.095. All sales of bonds or other obligations of the EDA must be approved by the City Council. The EDA is required to follow the budget process for City departments in accordance with City policy, ordinances and resolutions. All EDA budgets are approved by the City Council. Development and redevelopment actions of the EDA must be in conformance with the City Comprehensive Plan and official controls implementing the Comprehensive Plan. The EDA must submit its plan for development and redevelopment to the City Council for approval in accordance with City planning procedures and law. The administrative structure and management practices and policies of the EDA must be approved by the City Council. The EDA's activity is reported as the Economic Development Authority and Housing and Redevelopment Authority Special Revenue Funds. The EDA does not issue a separate set of financial statements.

## B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e. the Statement of Net Assets and the Statement of Changes in Net Assets) report information on all of the nonfiduciary activities of the primary government and its component units. *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, services, 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 among program revenues are reported instead as *general revenues.*

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. 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 and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The City's only fiduciary funds are agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the 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. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, 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 government.

The government reports the following major governmental funds:

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

The *Community Center Operation Fund* (Special Revenue Fund type) accounts for all operations of the community center, including maintenance of the facility and services offered for a fee basis. The funds primary revenue sources are memberships, daily user fees, room rentals and concessions.

The *Recreation Programs Fund* (Special Revenue Fund type) accounts for recreational and social programs offered on a fee basis. Revenues are user fees of various programs and activities which fund administrative and direct program expenditures.

The *Street Renewal Fund* (Capital Project Fund type) provides financing for the replacement and/or rehabilitation of the City's street system. This fund has a minimum required fund balance of $2 million per city policy.

The *General Fixed Asset Replacement Fund* (Capital Project Fund type) provides financing for the replacement of all general capital assets.

The *Capital Improvement Fund* (Capital Project Fund type) provides financing for improvements to the City's parks and trail system.

The government reports the following major proprietary funds:

The *Water Fund* accounts for the water service charges which are used to finance the water system operations.

The *Sewer Fund* accounts for the sewer service charges which are used to finance the sanitary sewer system operations.

The *Surface Water Fund* accounts for the surface water charges which are used to finance the surface water system operations.

The *Street Lights Fund* accounts for the street light charges which are used to finance the street light system operations.

Additionally, the government reports the following fund types:

*Internal service funds* account for the activities of the City's *short-term disability self-insurance, liability claims, and central garage funds.* These services are provided to other departments of the City on a cost reimbursement basis.

*Agency funds* account for the assets of the *Hockey Association and Lake Johanna Volunteer Fire Department* held by the City in a custodial capacity as an agent.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

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, which are similarly treated when they involve other funds of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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 *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water, Sewer, Surface Water, and Street Lights Funds and of the City's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service 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 an allowable use, it is the City's policy to use the restricted resources first, then unrestricted resources as they are needed.

## D. BUDGETS

Budgets are legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are legally adopted for the General Fund and all special revenue funds. Budgeted expenditure appropriations lapse at year-end.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the appropriation, is not employed by the City because it is at present not considered necessary to assure effective budgetary control or to facilitate effective cash management.

## E. LEGAL COMPLIANCE – BUDGETS

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

1. The city manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted to obtain taxpayer comments.

3. The budget is legally enacted through passage of a resolution on a departmental basis (general government, public safety, public works, parks and recreation, community development, and miscellaneous) which is the legal level of control, and can be expended by each department based upon detailed budget estimates for individual expenditure accounts.

4. The city manager is authorized to transfer appropriations within any department budget. Adjustments to appropriations between departments or between funds, and budget additions and deletions must be authorized by the City Council.

5. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds.

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 debt service and budget amounts represent general obligation bond indenture provisions and net income for operations and capital maintenance and 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 bid award of the improvement. The appropriations are not reflected in the financial statements.

The following is a listing of nonmajor special revenue funds whose expenditures exceeded budget appropriations:

| | Original and Final Budget | Actual | Over Budget |
|---|---|---|---|
| Nonmajor funds | | | |
| Special revenue fund | | | |
| Recycling – Public Works | $ 443,173 | $ 449,107 | $ 5,934 |
| Slice of Shoreview Event – General Government | 50,000 | 56,660 | 6,660 |

The overexpenditures were funded by available fund balance and revenues in excess of budget.

## F. CASH AND INVESTMENTS

Cash and investment balances from all funds are pooled and invested to the extent available in authorized investments. Earnings from investments are allocated to 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. These interfund balances are eliminated on the government-wide financial statements.

Investments are generally stated at fair value, except for investments in 2a7-like external investment pools, which are stated at amortized cost. Investment income is accrued at the balance sheet date.

For purposes of the Statement of Cash Flows, the City considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. All of the cash and investments allocated to the proprietary fund types have original maturities of 90 days or less. Therefore, the entire balance in such fund types are considered to be cash equivalents.

## G. RECEIVABLES AND PAYABLES

During the course of 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 year-end are planned to be eliminated in the subsequent year. Long-term interfund loans are classified as "interfund loan 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." Internal balances on the Statement of Net Assets also consist of prior and current year internal service fund costs in excess of charges to business-type activities.

Property taxes and special assessment receivables have been reported net of estimated uncollectible accounts (See Note 1 H and I). 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 15 and December 15 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 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 and state credits 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 the 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 revenue because they are not available to finance current expenditures.

The City's property tax revenue includes payments from the Metropolitan Revenue Distribution (Fiscal Disparities Formula) per Minnesota Statute § 473F. This statute provides a means of spreading a portion of the taxable valuation of commercial/industrial real property to various taxing authorities within the defined metropolitan area. The valuation "shared" is a portion of commercial/industrial property valuation growth since 1971. Property taxes paid to the City through this formula for 2011 totaled $856,614. Receipt of property taxes from this "fiscal disparities pool" does not increase or decrease total tax revenue.

## 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.

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 and the first proceeds of that sale (after costs, penalties, and expenses of sale) are remitted to the City in payment of delinquent special assessments. Generally, the City will collect the full amount of its special assessments not adjusted by City Council or court action. Pursuant to state statutes, a property shall be subject to a tax forfeit sale after three years unless it is homesteaded or is 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 revenues.

## J. INVENTORIES

The original cost of materials and supplies has been recorded as expenditures at the time of purchase for both the governmental and proprietary funds. These funds do not maintain material amounts of materials and supplies.

## K. PREPAID ITEMS

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

## L. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of donation.

In the case of the initial capitalization of general infrastructure assets (i.e. those reported by governmental activities) the City chose to include all such items regardless of their acquisition date. These assets are reported at historical cost.

The City estimated historical cost for the initial reporting of these assets through back trending (estimating the current replacement cost and utilizing an appropriate price-level index to deflate the cost to the acquisition year). As the City constructs or acquires additional infrastructure assets each period, they will be capitalized and reported at historical cost.

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

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, 2011, no interest was capitalized in connection with construction in progress.

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

| Assets | |
|---|---|
| Building and structures | 20–75 years |
| Machinery and equipment | 5–20 years |
| Distribution and collection systems | 50 years |
| Streets | 35 years |
| Street lights | 25 years |
| Trails and sidewalks | 25–30 years |
| Pedestrian tunnels and bridges | 35 years |

## M. COMPENSATED ABSENCES

It is the City's policy to permit employees to accumulate earned but unused annual leave and sick pay benefits. All annual leave is accrued when incurred in the government-wide and proprietary fund financial statements. Annual leave is payable when used or upon termination of employment. 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 Statement of Government Accounting Standards No. 16, "Accounting for Compensated Absences," no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave benefits that is vested as severance pay. Sick leave is payable when used and in some cases upon termination of employment. For regular employees, sick leave is payable upon retirement after at least 10 years of service at a rate of 33-1/3 percent of accumulated sick leave. The recorded portion of sick leave represents employees with 10 years of service and over the age of 55. The remaining amounts are not recorded as liabilities because payment is not probable.

## N. 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 assets. Bond premiums and discounts, as well as issuance costs, are immaterial and are expensed in the year of bond issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

## O. FUND BALANCE CLASSIFICATIONS

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

*Nonspendable* – consists of amounts that are not in spendable form, such as prepaid items.

*Restricted* – consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

*Committed* – consist of internally imposed constraints. These constraints are established by Resolution of the City Council.

*Assigned* – consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the City's intended use. These constraints are established by the City Council and/or management as authorized by council.

*Unassigned* – is the residual classification for the general fund and also reflects negative residual amounts in other funds.

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

When committed, assigned or unassigned resources are available for use, it is the City's policy to use resources in the following order; 1) committed 2) assigned 3) unassigned.

## P. NET ASSETS

In the government-wide and proprietary fund financial statements, net assets represent the difference between assets and liabilities. Net assets are displayed in three components:

*Invested in Capital Assets, Net of Related Debt* – Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.

*Restricted Net Assets* – Consists of net assets restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

*Unrestricted Net Assets* – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

## Q. 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 that 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.

## R. USE OF ESTIMATES

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

## S. CHANGE IN ACCOUNTING PRINCIPLE

For the year ended December 31, 2011, the City has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. More information on these fund balance classifications is included elsewhere in these notes.

## Note 2 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### 1. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS

The governmental fund Balance Sheet includes a reconciliation between *fund balances – total governmental funds* and *net assets – governmental activities* as reported in the government-wide Statement of Net Assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds." The details of this ($17,323,006) difference are as follows:

| | |
|---|---|
| Long-term debt payable | $ (16,890,000) |
| Accrued interest payable | (183,212) |
| Compensated absences | (249,794) |
| Net adjustment to reduce fund balances – total governmental funds to arrive at net assets – governmental activities | $ (17,323,006) |

Another element of that reconciliation explains that "internal service funds are used by management to charge the costs of fleet management, short-term disability insurance, and liability claims to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets." The details of this $3,885,153 difference are as follows:

| | |
|---|---|
| Net assets of the internal service funds | $ 3,946,788 |
| Add: Internal payable representing charges in excess of costs to business-type activities – prior years | (36,417) |
| Add: Internal payable representing charges in excess of costs to business-type activities – current year | (25,218) |
| Net adjustment to increase fund balances – total governmental funds to arrive at net assets – governmental activities | $ 3,885,153 |

2. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide Statement of Activities. One element of that reconciliation explains that "governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this $148,313 difference are as follows:

| | |
|---|---|
| Capital outlay | $ 2,191,037 |
| Developer contributions | 261,240 |
| Depreciation expense | (2,303,964) |
| Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities | $ 148,313 |

Another element of that reconciliation states that "revenues on the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds." The details of this ($357,746) difference are as follows:

| | |
|---|---|
| General property taxes deferred revenue | |
| At December 31, 2010 | $ (117,690) |
| At December 31, 2011 | 87,509 |
| Special assessments deferred revenue | |
| At December 31, 2010 | (708,642) |
| At December 31, 2011 | 683,060 |
| Loan receivable deferred revenue | |
| At December 31, 2010 | (21,750) |
| At December 31, 2011 | – |
| Municipal State Aid Construction deferred revenue | |
| At December 31, 2010 | (280,233) |
| At December 31, 2011 | – |
| Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities | $ (357,746) |

Another element of that reconciliation states that "the issuance of long-term debt (e.g. bonds and leases) provides current financial resources to governmental funds, while the repayment of the long-term debt consumes the current financial resources of governmental funds." Neither transaction, however, has any effect on net assets. The details of this $915,000 difference are as follows:

| | |
|---|---|
| Debt issued or incurred | |
| Refunding certificates of participation of 2011 | $ (4,620,000) |
| Principal repayments | |
| General obligation improvement bonds | 260,000 |
| General obligation tax increment bonds | 350,000 |
| General obligation capital improvement plan bonds | 100,000 |
| General obligation street reconstruction bonds | 145,000 |
| Certificates of participation | 4,680,000 |
| Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities | $ 915,000 |

Another element of that reconciliation states that "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." The details of this $10,071 difference are as follows:

| | |
|---|---|
| Compensated absences | $ 8,611 |
| Accrued interest | 1,460 |
| Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net assets of governmental activities | $ 10,071 |

## Note 3 DEPOSITS AND INVESTMENTS

### A. DEPOSITS

In accordance with Minnesota Statutes, the City maintains deposits at those depository banks authorized by the City Council, all of which are members of the Federal Reserve System.

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

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

Minnesota Statutes require that all city deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds.

Minnesota Statutes require that securities pledged as collateral be held in safekeeping by the city treasurer or in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. Authorized collateral includes the following:

a) United States government treasury bills, treasury notes, and treasury bonds;

b) Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;

c) General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;

d) Unrated general obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;

e) Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc. or Standard & Poor's Corporation; and

f) Time deposits that are fully insured by any federal agency.

The City has no additional deposit policies addressing custodial credit risk.

At year-end, the carrying amount of the City's deposits was ($249,462) and the bank balance was $56,495. The entire bank balance was covered by federal depository insurance.

## B. INVESTMENTS

As of December 31, 2011, the City had the following cash and investments:

| Investment Type | Concentration Risk Over 5% of Portfolio | Interest Risk – Maturity Duration in Years: Less than 1 Year | 1 to 5 Years | 6 to 10 Years | More than 10 Years | Carrying Amount at Fair Value |
|---|---|---|---|---|---|---|
| Federal National Mortgage Association | 33.4% | $ – | $ 1,675,431 | $ 1,106,412 | $ 5,287,986 | $ 8,069,829 |
| Federal Home Loan Bank | 4.8% | – | – | 1,149,654 | – | 1,149,654 |
| Federal Home Loan Mortgage Corporation | 22.5% | – | – | 5,423,984 | – | 5,423,984 |
| Marketable certificates of deposit | 4.3% | 1,032,100 | – | – | – | 1,032,100 |
| Money market funds | | | | | | |
| Minnesota Municipal Money Market | N/A | 6,152,424 | – | – | – | 6,152,424 |
| Western Asset Institutional Govt. Reserves Institutional Shares | N/A | 2,207,449 | – | – | – | 2,207,449 |
| Wells Fargo Advantage Government Money Market Fund | N/A | 112,966 | – | – | – | 112,966 |
| Total investments | | $ 9,504,939 | $ 1,675,431 | $ 7,680,050 | $ 5,287,986 | 24,148,406 |
| Deposits | | | | | | (249,462) |
| Petty cash | | | | | | 11,970 |
| Totals | | | | | | $ 23,910,914 |
| Government-Wide Statement of Net Assets | | | | | | $ 23,502,598 |
| Fiduciary Funds Statement of Net Assets | | | | | | 408,316 |
| Totals | | | | | | $ 23,910,914 |

N/A – Not Applicable

The Minnesota Municipal Money Market Fund is regulated by Minnesota Statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the same regulatory rules of the SEC under rule 2a7. The City's investment in this trust is measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value. The fund is not rated by a nationally recognized rating agency.

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

Custodial Credit Risk – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the City would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City does not have a formal investment policy addressing this risk, but typically limits its exposure by only purchasing insured or registered investments, or by the control of who holds the securities.

Credit Risk – This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes 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.

b) Shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a national bond rating service, and all of the investments have a final maturity of 13 months or less, and whose only investments are in securities described in (a) above, general obligation tax-exempt securities, or repurchase or reverse repurchase agreements.

c) Obligations of the state of Minnesota or any of its municipalities as follows:
   1) any security which is a general obligation of any state or local government with taxing powers which is rated "A" or better by a national bond rating service;
   2) any security which is a 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) a general obligation of the Minnesota housing finance agency which is a moral obligation of the state of Minnesota and is rated "A" or better by a national bond rating agency.

d) Bankers acceptance of United States banks eligible for purchase by the Federal Reserve System.

e) Commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two national rating agencies, and maturing in 270 days or less.

f) Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories by a national bond rating agency.

g) Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the governmental entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers; or, a bank qualified as a depositor.

h) General obligation temporary bonds of the same governmental entity issued under § 429.091, Subdivision 7; § 469.178, Subdivision 5; or § 475.61, Subdivision 6.

The City's investment policy does not further address credit risk. As of December 31, 2011, the City's investment in obligations of U.S. government agencies that are only implicitly guaranteed by the U.S. government (e.g., securities issued by the Federal National Mortgage Association, the Federal Home Loan Bank, and the Federal Home Loan Mortgage Corporation), the Western Asset Institutional Government Reserves Institutional shares, and Wells Fargo Advantage Government Money Market Fund received AAA credit ratings from Moody's Investors Service, Inc. and AA+ from Standard & Poor's Corporation.

Concentration Risk – This is the risk associated with investing a significant portion of the City's investment (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds. The City's investment policies do not limit the concentration of investments.

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an interest rate is fixed, the greater the risk). The City does not have an investment policy limiting the duration of investments.

## Note 4 RECEIVABLES/DEFERRED REVENUE

Significant receivable balances not expected to be collected within one year of December 31, 2011 are as follows:

| | Accounts Receivable | Certified Utility Accounts Receivable | Utility Customer Accounts Receivable | Delinquent Property Taxes | Special Assessment Receivable | Total |
|---|---|---|---|---|---|---|
| Major funds | | | | | | |
| General | $ 3,298 | $ – | $ – | $ 27,139 | $ – | $ 30,437 |
| Street Renewal | – | – | – | 3,147 | 31,096 | 34,243 |
| General Fixed Asset Replacement | – | – | – | 4,872 | – | 4,872 |
| Capital Improvement | – | – | – | 418 | 5 | 423 |
| Water | – | 10,642 | 41,329 | – | 239 | 52,210 |
| Sewer | – | 20,358 | 66,098 | – | – | 86,456 |
| Surface Water | – | 4,058 | 20,141 | – | – | 24,199 |
| Street Lights | – | 1,817 | 7,099 | – | – | 8,916 |
| Nonmajor governmental funds | – | – | – | 2,841 | 573,491 | 576,332 |
| | $ 3,298 | $ 36,875 | $ 134,667 | $ 38,417 | $ 604,831 | $ 818,088 |

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

| | Major Funds | | | | | |
|---|---|---|---|---|---|---|
| | General Fund | Street Renewal | General Fixed Asset Replacement | Capital Improvement | Nonmajor Funds | Total |
| Unavailable | | | | | | |
| Delinquent property taxes receivable | $ 55,272 | $ 6,409 | $ 9,923 | $ 852 | $ 15,053 | $ 87,509 |
| Special assessments not yet due | – | 35,575 | – | 250 | 647,235 | 683,060 |
| Total unavailable revenue | 55,272 | 41,984 | 9,923 | 1,102 | 662,288 | 770,569 |
| Unearned | | | | | | |
| Grant revenue received, but not yet earned | 10,815 | – | – | – | – | 10,815 |
| Lease reimbursements received but not yet earned | 9,762 | – | – | – | – | 9,762 |
| Antenna rental fees received, but not yet earned | – | – | – | 67,360 | – | 67,360 |
| Total unearned revenue | 20,577 | – | – | 67,360 | – | 87,937 |
| Total deferred (unavailable) unearned revenue for governmental funds | $ 75,849 | $ 41,984 | $ 9,923 | $ 68,462 | $ 662,288 | $ 858,506 |

## Note 5 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011 was as follows:

| | Beginning Balance | Increases | Decreases | Adjustments | Ending Balance |
|---|---|---|---|---|---|
| Primary government | | | | | |
| Governmental activities | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land | $ 7,707,490 | $ 16,855 | $ – | $ – | $ 7,724,345 |
| Construction in progress | 6,527,528 | 1,819,477 | 55,660 | (6,722,513) | 1,568,832 |
| Total capital assets, not being depreciated | 14,235,018 | 1,836,332 | 55,660 | (6,722,513) | 9,293,177 |
| Capital assets, being depreciated | | | | | |
| Building and structures | 28,499,635 | 183,813 | – | 5,262,783 | 33,946,231 |
| Machinery and equipment | 6,288,161 | 705,276 | 443,528 | 675,933 | 7,225,842 |
| Infrastructure | 55,620,543 | 261,240 | 57,777 | 783,797 | 56,607,803 |
| Total capital assets, being depreciated | 90,408,339 | 1,150,329 | 501,305 | 6,722,513 | 97,779,876 |
| Less accumulated depreciation for | | | | | |
| Building and structures | 7,839,764 | 681,345 | | – | 8,521,109 |
| Machinery and equipment | 3,333,772 | 472,827 | 378,142 | – | 3,428,457 |
| Infrastructure | 31,032,427 | 1,630,877 | 57,777 | – | 32,605,527 |
| Total accumulated depreciation | 42,205,963 | 2,785,049 | 435,919 | – | 44,555,093 |
| Total capital assets being depreciated – net | 48,202,376 | (1,634,720) | 65,386 | 6,722,513 | 53,224,783 |
| Governmental activities capital assets – net | $ 62,437,394 | $ 201,612 | $ 121,046 | $ – | $ 62,517,960 |

| | Beginning Balance | Increases | Decreases | Adjustments | Ending Balance |
|---|---|---|---|---|---|
| Primary government | | | | | |
| Business-type activities | | | | | |
| Capital assets, not being depreciated | | | | | |
| Land | $ 304,202 | $ – | $ – | $ – | $ 304,202 |
| Construction in progress | 706,748 | 2,330,603 | – | (2,359,059) | 678,292 |
| Total capital assets, not being depreciated | 1,010,950 | 2,330,603 | – | (2,359,059) | 982,494 |
| Capital assets, being depreciated | | | | | |
| Building and structures | 7,340,611 | 13,712 | 373,426 | 802,145 | 7,783,042 |
| Machinery and equipment | 2,537,460 | – | – | – | 2,537,460 |
| Distribution and collection system | 37,498,984 | 41,366 | 11,298 | 1,556,914 | 39,085,966 |
| Total capital assets, being depreciated | 47,377,055 | 55,078 | 384,724 | 2,359,059 | 49,406,468 |
| Less accumulated depreciation for | | | | | |
| Building and structures | 2,894,490 | 231,577 | 265,274 | – | 2,860,793 |
| Machinery and equipment | 167,754 | 101,230 | – | – | 268,984 |
| Distribution and collection system | 15,949,735 | 823,079 | 11,298 | – | 16,761,516 |
| Total accumulated depreciation | 19,011,979 | 1,155,886 | 276,572 | – | 19,891,293 |
| Total capital assets being depreciated – net | 28,365,076 | (1,100,808) | 108,152 | 2,359,059 | 29,515,175 |
| Business-type activities capital assets – net | $ 29,376,026 | $ 1,229,795 | $ 108,152 | $ – | $ 30,497,669 |

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

| | |
|---|---|
| Governmental activities | |
| General government | $ 137,429 |
| Public safety | 85,490 |
| Public works | 1,629,716 |
| Parks and recreation | 451,329 |
| Capital assets held by the City's internal service funds are charged to the various functions based on their usage of the assets | 481,085 |
| Total depreciation expense – governmental activities | $ 2,785,049 |
| Business-type activities | |
| Water | $ 609,067 |
| Sewer | 295,893 |
| Surface water | 214,061 |
| Street lights | 36,865 |
| Total depreciation expense – business-type activities | $ 1,155,886 |

COMMITMENTS

At December 31, 2011, the City had construction project contracts in progress. The commitments related to the remaining contract balances are summarized as follows:

| Project | Amount |
|---|---|
| Buffalo Lane Street Reconstruction | $ 2,389 |
| 2011 MSA Street Rehabilitation | 728 |
| Water System Improvements | 1,640 |
| Sanitary Sewer Lift Station Renevation and Repair | 58,850 |

## Note 6 LONG-TERM DEBT

The City issues general obligation bonds and certificates of participation to provide funds for the acquisition and construction of major capital facilities. 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.

### GOVERNMENTAL ACTIVITIES

As of December 31, 2011, the governmental activities long-term debt of the City consisted of the following:

| | Issue Date | Final Maturity Date | Interest Rate | Authorized and Issued | Outstanding 12/31/2011 |
|---|---|---|---|---|---|
| G.O. improvement bonds | | | | | |
| 1995 Improvement Bonds | 12/01/1995 | 02/01/2012 | 4.10–5.50 | $ 850,000 | $ 65,000 |
| 2001 Improvement Bonds | 11/01/2001 | 02/01/2012 | 2.65–4.05 | 635,000 | 80,000 |
| 2002 Improvement Bonds | 11/01/2002 | 02/01/2014 | 2.50–3.65 | 430,000 | 145,000 |
| 2004 Improvement Bonds | 02/01/2004 | 02/01/2016 | 1.25–3.75 | 455,000 | 225,000 |
| 2006 Improvement Bonds | 03/01/2006 | 02/01/2022 | 3.25–4.00 | 205,000 | 145,000 |
| 2008 Improvement Bonds | 11/15/2008 | 02/01/2025 | 3.50–4.375 | 330,000 | 315,000 |
| 2009 Improvement Bonds | 11/15/2009 | 02/01/2021 | 3.00–4.00 | 235,000 | 235,000 |
| 2010 Improvement Bonds | 12/16/2010 | 02/01/2022 | 1.00–4.00 | 140,000 | 140,000 |
| Total G.O. improvement bonds | | | | 3,280,000 | 1,350,000 |
| G.O. tax increment bonds | | | | | |
| G.O. Tax Increment Refunding of 2004 | 02/01/2004 | 02/01/2013 | 1.50–3.40 | 2,625,000 | 740,000 |
| G.O. Tax Increment Refunding of 2007 | 11/01/2007 | 12/01/2015 | 4.00 | 1,090,000 | 1,090,000 |
| Total G.O. tax increment bonds | | | | 3,715,000 | 1,830,000 |
| Other G.O. improvement bonds | | | | | |
| G.O. Capital Improvement Plan Bonds of 2004 | 10/01/2004 | 02/01/2020 | 2.00–4.10 | 1,600,000 | 1,075,000 |
| G.O. Street Reconstruction Bonds of 2006 | 06/01/2006 | 02/01/2022 | 4.00–4.20 | 2,500,000 | 2,015,000 |
| G.O. Capital Improvement Plan Bonds of 2010 | 03/10/2010 | 02/01/2030 | 1.20–5.85 | 5,615,000 | 5,615,000 |
| Total other G.O. improvement bonds | | | | 9,715,000 | 8,705,000 |
| Loan payable | | | | | |
| Metropolitan Right-of-Way Acquisition Loan Fund | 09/26/2006 | N/A | – | 6,000,000 | 6,000,000 |
| Certificates of participation | | | | | |
| Refunding Certificates of Participation 2011 | 04/01/2011 | 08/01/2023 | 2.00–3.75 | 4,620,000 | 4,620,000 |
| Compensated absences | N/A | N/A | N/A | N/A | 254,920 |
| Total city indebtedness – governmental activities | | | | $27,330,000 | $22,759,920 |

N/A – Not Applicable

BUSINESS-TYPE ACTIVITIES

As of December 31, 2011, the business-type activities long-term debt of the City consisted of the following:

| | Issue Date | Final Maturity Date | Interest Rate | Authorized and Issued | Outstanding 12/31/2011 |
|---|---|---|---|---|---|
| G.O. revenue bonds | | | | | |
| Water Revenue Bonds of 1999 | 11/01/1999 | 02/01/2012 | 4.15–5.20 | $ 1,015,000 | $ 110,000 |
| Water Revenue Bonds of 2001 | 11/01/2001 | 02/01/2012 | 2.30–4.05 | 680,000 | 80,000 |
| Water Revenue Bonds of 2002 | 11/01/2002 | 02/01/2014 | 2.50–3.65 | 295,000 | 90,000 |
| Surface Water Revenue Bonds of 2002 | 11/01/2002 | 02/01/2014 | 2.50–3.65 | 475,000 | 145,000 |
| Water Revenue Bonds of 2004 | 02/01/2004 | 02/01/2016 | 1.25–3.75 | 445,000 | 175,000 |
| Sewer Revenue Bonds of 2004 | 02/01/2004 | 02/01/2016 | 1.25–3.75 | 395,000 | 185,000 |
| Surface Water Revenue Bonds of 2004 | 02/01/2004 | 02/01/2016 | 1.25–3.75 | 535,000 | 245,000 |
| Water Revenue Bonds of 2006 | 03/01/2006 | 02/01/2022 | 3.25–4.00 | 860,000 | 675,000 |
| Sewer Revenue Bonds of 2006 | 03/01/2006 | 02/01/2022 | 3.25–4.00 | 270,000 | 210,000 |
| Water Revenue Bonds of 2007 | 11/01/2007 | 02/01/2023 | 3.50–4.15 | 845,000 | 720,000 |
| Sewer Revenue Bonds of 2007 | 11/01/2007 | 02/01/2023 | 3.50–4.15 | 260,000 | 220,000 |
| Surface Water Revenue Bonds of 2007 | 11/01/2007 | 02/01/2023 | 3.50–4.15 | 600,000 | 510,000 |
| Water Revenue Bonds of 2008 | 11/15/2008 | 02/01/2025 | 3.5–4.375 | 2,365,000 | 2,160,000 |
| Sewer Revenue Bonds of 2008 | 11/15/2008 | 02/01/2025 | 3.5–4.375 | 580,000 | 530,000 |
| Surface Water Revenue Bonds of 2008 | 11/15/2008 | 02/01/2025 | 3.5–4.375 | 230,000 | 210,000 |
| Surface Water Revenue Bonds of 2009 | 11/15/2009 | 02/01/2021 | 3.00–4.00 | 1,180,000 | 1,090,000 |
| Water Revenue Bonds of 2010 | 12/16/2010 | 02/01/2026 | 0.75–4.60 | 1,240,000 | 1,240,000 |
| Sewer Revenue Bonds of 2010 | 12/16/2010 | 02/01/2026 | 0.75–4.60 | 985,000 | 985,000 |
| Surface Water Revenue Bonds of 2010 | 12/16/2010 | 02/01/2026 | 0.75–4.60 | 355,000 | 355,000 |
| Total G.O. revenue bonds | | | | 13,610,000 | 9,935,000 |
| Compensated absences payable | N/A | N/A | N/A | N/A | 82,479 |
| Total city indebtedness – business-type activities | | | | $ 13,610,000 | $ 10,017,479 |

N/A – Not Applicable

GOVERNMENTAL ACTIVITIES

Annual debt service requirements to maturity for the governmental activities long-term debt are as follows:

| Year Ending December 31, | G.O. Improvement Bonds Governmental Activities | | G.O. Tax Increment Bonds Governmental Activities | | Other G.O. Improvement Bonds Governmental Activities | | Certificates of Participation Governmental Activities | |
|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2012 | $ 285,000 | $ 44,124 | $ 510,000 | $ 62,192 | $ 350,000 | $ 364,980 | $ 290,000 | $ 173,353 |
| 2013 | 160,000 | 35,730 | 630,000 | 44,290 | 505,000 | 352,550 | 345,000 | 124,215 |
| 2014 | 160,000 | 30,338 | 340,000 | 27,600 | 515,000 | 337,743 | 350,000 | 117,315 |
| 2015 | 125,000 | 25,520 | 350,000 | 14,000 | 530,000 | 321,244 | 360,000 | 110,315 |
| 2016 | 115,000 | 21,471 | – | – | 550,000 | 302,925 | 365,000 | 102,935 |
| 2017 | 80,000 | 18,139 | – | – | 565,000 | 282,995 | 375,000 | 94,540 |
| 2018 | 70,000 | 15,513 | – | – | 590,000 | 261,080 | 390,000 | 84,978 |
| 2019 | 70,000 | 12,986 | – | – | 610,000 | 236,972 | 400,000 | 74,058 |
| 2020 | 75,000 | 10,229 | – | – | 630,000 | 211,124 | 415,000 | 62,057 |
| 2021 | 75,000 | 7,248 | – | – | 510,000 | 186,552 | 430,000 | 48,155 |
| 2022 | 50,000 | 4,719 | – | – | 530,000 | 163,360 | 440,000 | 33,750 |
| 2023 | 25,000 | 3,156 | – | – | 315,000 | 143,908 | 460,000 | 17,250 |
| 2024 | 30,000 | 1,969 | – | – | 325,000 | 128,385 | – | – |
| 2025 | 30,000 | 656 | – | – | 335,000 | 112,047 | – | – |
| 2026 | – | – | – | – | 345,000 | 94,530 | – | – |
| 2027 | – | – | – | – | 355,000 | 75,625 | – | – |
| 2028 | – | – | – | – | 370,000 | 55,410 | – | – |
| 2029 | – | – | – | – | 380,000 | 34,033 | – | – |
| 2030 | – | – | – | – | 395,000 | 11,554 | – | – |
| Total | $ 1,350,000 | $ 231,798 | $ 1,830,000 | $ 148,082 | $ 8,705,000 | $ 3,677,017 | $ 4,620,000 | $ 1,042,921 |

It is not practical to determine the specific year for payment of long-term accrued compensated absences.

The Metropolitan Right-of-Way Acquisition Loan Fund loan payable repayment is subject to conveyance of the property purchased with the loan to the Minnesota Department of Transportation and the timing of highway improvements is currently not known; therefore, it is not practical to determine the annual requirements to amortize this non-interest bearing note.

BUSINESS-TYPE ACTIVITIES

Annual debt service requirements to maturity for the business-type long-term debt are as follows:

| Year Ending December 31, | G.O. Revenue Bonds Business-Type Activities Principal | Interest |
|---|---|---|
| 2012 | $ 950,000 | $ 347,971 |
| 2013 | 780,000 | 320,635 |
| 2014 | 800,000 | 296,304 |
| 2015 | 750,000 | 271,556 |
| 2016 | 750,000 | 246,841 |
| 2017 | 665,000 | 222,926 |
| 2018 | 685,000 | 199,176 |
| 2019 | 705,000 | 173,602 |
| 2020 | 730,000 | 146,060 |
| 2021 | 760,000 | 116,538 |
| 2022 | 655,000 | 87,918 |
| 2023 | 585,000 | 62,096 |
| 2024 | 450,000 | 39,874 |
| 2025 | 470,000 | 19,604 |
| 2026 | 200,000 | 4,600 |
| Total | $ 9,935,000 | $ 2,555,701 |

It is not practical to determine the specific year for payment of long-term accrued compensated absences.

CHANGE IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2011, was as follows:

| | Beginning Balance | Additions | Deletions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| Governmental activities | | | | | |
| Bonds payable | | | | | |
| G.O. improvement bonds | $ 1,610,000 | $ – | $ 260,000 | $ 1,350,000 | $ 285,000 |
| G.O. tax increment bonds | 2,180,000 | – | 350,000 | 1,830,000 | 510,000 |
| Other G.O. improvement bonds | 8,950,000 | – | 245,000 | 8,705,000 | 350,000 |
| Total bonds payable | 12,740,000 | – | 855,000 | 11,885,000 | 1,145,000 |
| Loans payable | 6,000,000 | – | – | 6,000,000 | – |
| Certificates of participation | 4,680,000 | 4,620,000 | 4,680,000 | 4,620,000 | 290,000 |
| Compensated absences | 264,783 | 323,702 | 333,565 | 254,920 | 12,573 |
| Total governmental activity long-term liabilities | $ 23,684,783 | $ 4,943,702 | $ 5,868,565 | $ 22,759,920 | $ 1,447,573 |
| Business-type activities | | | | | |
| G.O. revenue bonds | $ 10,710,000 | $ – | $ 775,000 | $ 9,935,000 | $ 950,000 |
| Compensated absences | 73,518 | 116,853 | 107,892 | 82,479 | 4,068 |
| Total business-type activity long-term liabilities | $ 10,783,518 | $ 116,853 | $ 882,892 | $ 10,017,479 | $ 954,068 |

The governmental activities loans payable and compensated absences are generally liquidated by the General Fund, special revenue funds, and capital project funds.

Financing of the certificates of participation will be provided from the General Fund, General Fixed Asset Replacement Fund, and Capital Improvement Fund.

All general obligation indebtedness outstanding at December 31, 2011 is backed by the full faith and credit of the City, including improvement, tax increment, other improvement, and revenue bonds. Delinquent assessments receivable at December 31, 2011 totaled $2,746.

In 2010, the City issued taxable "Build America Bonds," and will receive direct payment from the federal government of an amount equal to 35 percent of the amount of interest payable on each interest payment date.

ADVANCE REFUNDING

On April 1, 2011, the City issued the $4,620,000 Refunding Certificates of Participation, Series 2011A to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources to pay all future debt service payments of the $6,175,000 Certificates of Participation, Series 2002A. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the governmental activities column of the statement of net assets. This advance refunding was undertaken to reduce total debt service payments over the next twelve years by $137,398 and resulting in an economic gain of $167,750. As of December 31, 2011, $4,410,000 of debt is defeased.

## Note 7 PENSION PLANS

### A. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) – DEFINED BENEFIT

PLAN DESCRIPTION

All full-time and certain part-time employees of the City are covered by defined benefit plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Fund (GERF) which is a cost-sharing, multiple-employer retirement plan. This plan is established and administered in accordance with Minnesota Statutes, Chapters 353 and 356.

GERF members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. All new members must participate in the Coordinated Plan.

PERA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by state statutes, and vest after three years of credited service. The defined retirement benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service.

Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2 percent of average salary for each of the first 10 years of service and 2.7 percent for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2 percent of average salary for each of the first 10 years and 1.7 percent for each remaining year. Under Method 2, the annuity accrual rate is 2.7 percent of average salary for Basic Plan members and 1.7 percent for Coordinated Plan members for each year of service. For all GERF members hired prior to July 1, 1989 whose annuity is calculated using Method 1, a full annuity is available when age plus years of service equal 90. Normal retirement age is 65 for Basic and Coordinated Plan members hired prior to July 1, 1989. Normal retirement age is the age for unreduced Social Security benefits capped at 66 for Coordinated Plan members hired on or after July 1, 1989. A reduced retirement annuity is also available to eligible members seeking early retirement.

There are different types of annuities available to members upon retirement. A single-life annuity is a lifetime annuity that ceases upon the death of the retiree—no survivor annuity is payable. There are also various types of joint and survivor annuity options available which will be payable over joint lives. Members may also leave their contributions in the fund upon termination of public service in order to qualify for a deferred annuity at retirement age. Refunds of contributions are available at any time to members who leave public service, but before retirement benefits begin.

The benefit provisions stated in the previous paragraphs of this section are current provisions and apply to active plan participants. 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.

PERA issues a publicly available financial report that includes financial statements and required supplementary information for GERF. That report may be obtained on the web at WWW.mnpera.org; by writing to PERA at 60 Empire Drive, Suite 200, St. Paul, Minnesota, 55103-2088; or by calling (651) 296–7460 or (800) 652–9026.

FUNDING POLICY

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. These statutes are established and amended by the State Legislature. The City makes annual contributions to the pension plans equal to the amount required by state statutes. GERF Basic Plan members and Coordinated Plan members were required to contribute 9.1 percent and 6.25 percent, respectively, of their annual covered salary in 2011. The City is required to contribute the following percentages of annual covered payroll: 11.78 percent for Basic Plan members and 7.25 percent for Coordinated Plan members. The City's contributions for the years 2011, 2010, and 2009 were $383,811, $366,692 and $347,240 respectively. The City's contributions were equal to the contractually required contributions for each year as set by state statutes.

## B. PUBLIC EMPLOYEES RETIREMENT ASSOCIATION (PERA) – DEFINED CONTRIBUTION

Four councilmembers and the mayor of the City are covered by the Public Employees Defined Contribution Plan (PEDCP), a multiple-employer deferred compensation plan administered by PERA. The PEDCP 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.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. The plan provisions are established and administered in accordance with Minnesota Statutes, Chapter 353D.03, which may be amended by the State Legislature and specifies the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5 percent 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 percent of employer contributions and twenty-five hundredths of one percent of the assets in each member's account annually.

Total contributions made by the City during fiscal year 2011 were:

| | Amount | | Percentage of Covered Payroll | | Required |
|---|---|---|---|---|---|
| | Employees | Employer | Employees | Employer | Rates |
| PEDCP | $ 1,461 | $ 1,461 | 5.00% | 5.00% | 5.00% |

## Note 8 INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Interfund receivable and payable balances at December 31, 2011 are as follows:

| Fund | Receivable | Payable |
|---|---|---|
| Nonmajor governmental funds | $ 71,333 | $ 71,333 |

Interfund receivables/payables are used for temporary cash deficits. These balances will be eliminated by future tax receipts, intergovernmental revenue and grants.

Interfund transfers:

| | Transfer In | | | | | |
|---|---|---|---|---|---|---|
| Transfers out | General Fund | Community Center Operation Fund | Recreation Programs Fund | Nonmajor Governmental Funds | Internal Service Funds | Total |
| General Fund | $ – | $ 227,000 | $ 65,000 | $ 459,145 | $ – | $ 751,145 |
| Recreation Programs Fund | – | 70,000 | – | – | – | 70,000 |
| Street Renewal Fund | – | – | – | 196,651 | – | 196,651 |
| General Fixed Asset Replacement Fund | – | – | – | 409,190 | – | 409,190 |
| Capital Improvement Fund | – | – | – | 205,655 | – | 205,655 |
| Nonmajor governmental funds | 130,450 | – | – | 1,821,871 | – | 1,952,321 |
| Water Fund | 160,000 | – | – | – | 65,000 | 225,000 |
| Sewer Fund | 122,000 | – | – | – | 65,000 | 187,000 |
| Surface Water Fund | 50,000 | – | – | – | 47,000 | 97,000 |
| Street Lights Fund | 9,000 | – | – | – | 3,600 | 12,600 |
| Total transfers out | $ 471,450 | $ 297,000 | $ 65,000 | $ 3,092,512 | $ 180,600 | $ 4,106,562 |

Interfund transfers allow the City to allocate financial resources to the funds that receive benefits from services provided by another fund. All of the City's interfund transfers fall under that category. All of the 2011 transfers are considered routine and consistent with previous practices.

## Note 9 CAPITAL LEASE

During 2011, the City issued refunding certificates of participation for the lease of the community center expansion area. The lease is paid in semi-annual installments, and final payment is due August 1, 2023. Depreciation in the amount of $75,598 has been recorded as depreciation expense during 2011.

The net book value of assets under capital lease at December 31, 2011 is as follows:

| | December 31, 2011 |
|---|---|
| Building and structures | $ 5,359,094 |
| Accumulated depreciation | 642,581 |
| Net | $ 4,716,513 |

The following is a schedule of future minimum lease payments under the capital lease:

| Year | Community Center Expansion |
|---|---|
| 2012 | $ 463,353 |
| 2013 | 469,215 |
| 2014 | 467,315 |
| 2015 | 470,315 |
| 2016 | 467,935 |
| 2017 | 469,540 |
| 2018 | 474,978 |
| 2019 | 474,058 |
| 2020 | 477,057 |
| 2021 | 478,155 |
| 2022 | 473,750 |
| 2023 | 477,250 |
| Total | 5,662,921 |
| Less amount representing interest | (1,042,921) |
| Present value of minimum lease payments | $ 4,620,000 |

## Note 10 OPERATING LEASE PAYABLE

The City leases nine copier machines under five separate lease agreements. One lease expired in June 2011, two expire in December 2012, with the others expiring January 2013, and May 2015; and call for monthly lease payments of $200, $862, $183, $78 and $2,054 respectively. The City leases eight treadmills, eight elliptical machines, and four adaptive motion trainers under three separate lease agreements for the community center. One lease expired in December 2011, the others expire in September and October 2013; and call for monthly lease payments of $1,151, $1,066 and $1,445 respectively. Lease expenditures for the year ended December 31, 2011 amounted to $83,315.

Future minimum annual lease payments at December 31, 2011 are as follows:

| Year Ended December 31, | Copiers | Exercise Equipment | Total |
|---|---|---|---|
| 2012 | $ 37,298 | $ 30,136 | $ 67,434 |
| 2013 | 24,721 | 24,047 | 48,768 |
| 2014 | 24,643 | – | 24,643 |
| 2015 | 8,214 | – | 8,214 |
| Total | $ 94,876 | $ 54,183 | $ 149,059 |

## Note 11 COMMITMENTS AND 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; injuries to employees; and natural disasters.

Workers' compensation coverage for City employees and councilmembers 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 if deemed necessary by the LMCIT. The LMCIT reinsures through Workers' Compensation Reinsurance Association (WCRA) as required by law. For workers' compensation, the City is not subject to a deductible. The City's workers' compensation coverage prior to December 1, 2004 is retrospectively rated. With this type of coverage, final 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.

Other 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 if deemed necessary by the LMCIT. The LMCIT reinsures through commercial companies for claims in excess of various amounts. The City retains risk for deductible portions. These deductibles are considered immaterial to the financial statements.

The City continues to carry commercial insurance for other risks of loss, including disability insurance. There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

The City established the Short-Term Disability Self Insurance Fund to account for the receipt of monthly premiums paid by employees and costs incurred in providing short-term disability insurance to employees on a self-insured basis. Under this program, the Short-Term Disability Self Insurance Fund provides coverage for losses up to two-thirds of any employees' gross wages. Benefits begin on the sixteenth working day and cover up to three calendar months. The City purchases commercial insurance for long-term disability for claims which exceed three months.

The City established the Liability Claims Fund to account for losses in the City's general package insurance. Under this program, the Liability Claims Fund provides coverage for losses up to $25,000 for each claim (annual aggregate is $75,000).

All funds of the City participate in these two programs and make payments to these funds based on historical cost information. GASB Statement No. 10 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. As of the date of the report, liabilities that have occurred are immaterial.

### 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 is 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, 2011.

### D. TAX INCREMENT DISTRICTS

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. Management has indicated that they are not aware of any instances of noncompliance which would have a material effect on the financial statements.

## Note 12 DEFERRED AD VALOREM TAX LEVIES – BONDED DEBT

General obligation bond issues sold by the City are financed by ad valorem tax levies. General obligation improvement bond issues sold by the City are partially financed by ad valorem tax levies in addition to special assessments levied against the benefiting properties. When a bond issue to be financed partially or completely by ad valorem tax levies is sold, specific annual amounts of such tax levies are stated in the bond resolution and the county auditor is notified and instructed to levy these taxes over the appropriate years. The future tax levies are subject to cancellation when and if the City has provided alternative sources of financing. The City Council is required to levy any additional taxes found necessary for full payment of principal and interest. These future scheduled tax levies are

not shown as assets in the accompanying financial statements at December 31, 2011. Future scheduled tax levies for all bonds outstanding at December 31, 2011 totaled $11,909,766.

## Note 13 FUND BALANCES

### A. CLASSIFICATIONS

At December 31, 2011, a summary of the governmental fund balance classifications are as follows:

| | General Fund | Major Special Revenue Funds: Community Center Operations | Major Special Revenue Funds: Recreation Programs | Major Capital Project Funds | Other Funds | Total |
|---|---|---|---|---|---|---|
| Nonspendable | | | | | | |
| Prepaid items | $ 17,954 | $ 5,039 | $ 4,443 | $ – | $ 442 | $ 27,878 |
| Resricted for | | | | | | |
| Business loan program | – | – | – | – | 165,777 | 165,777 |
| Cable Television | – | – | – | – | 61,082 | 61,082 |
| Debt service | – | – | – | – | 1,520,502 | 1,520,502 |
| Economic development | – | – | – | – | 19,474 | 19,474 |
| Housing and redevelopment | – | – | – | – | 35,675 | 35,675 |
| Tax increment purposes | – | – | – | – | 4,152,847 | 4,152,847 |
| Total restricted | – | – | – | – | 5,955,357 | 5,955,357 |
| Committed to | | | | | | |
| Community Center operations | – | 823,248 | – | – | – | 823,248 |
| Recreation programs | – | – | 540,762 | – | – | 540,762 |
| Street improvements | – | – | – | 2,382,263 | – | 2,382,263 |
| Fixed asset replacements | – | – | – | 479,856 | – | 479,856 |
| Park improvements | – | – | – | 482,189 | – | 482,189 |
| Recycling | – | – | – | – | 114,907 | 114,907 |
| Cable TV | – | – | – | – | 154,491 | 154,491 |
| Slice of Shoreview event | – | – | – | – | 52,558 | 52,558 |
| Total committed | – | 823,248 | 540,762 | 3,344,308 | 321,956 | 5,030,274 |
| Assigned to | | | | | | |
| Debt service | – | – | – | – | 736,845 | 736,845 |
| Street improvements | – | – | – | – | 422,832 | 422,832 |
| Computer systems | – | – | – | – | 41,047 | 41,047 |
| Total assigned | – | – | – | – | 1,200,724 | 1,200,724 |
| Unassigned | 3,958,458 | – | – | – | (46,333) | 3,912,125 |
| Total | $ 3,976,412 | $ 828,287 | $ 545,205 | $ 3,344,308 | $ 7,432,146 | $ 16,126,358 |

### B. MINIMUM UNASSIGNED FUND BALANCE POLICY

The City Council has formally adopted a policy regarding the minimum unassigned fund balance for the General Fund. The most significant revenue source of the General Fund is property taxes. This revenue source is received in two installments during the year – June and December. As such, it is the City's goal

to begin each fiscal year with sufficient working capital to fund operations between each semi-annual receipt of property taxes. The policy also addresses the potential for unanticipated events.

The policy establishes a year-end targeted unassigned fund balance for working capital needs at fifty percent of the ensuing years General Fund tax levy, and levy-based state aids. The working capital allocation shall be reduced by the balance of any prepaid items at year-end. The unassigned unanticipated event fund balance is established at ten percent of the ensuing years budgeted General Fund expenditures. At December 31, 2011, the unassigned working capital fund balance was fifty percent of the ensuing years General Fund tax levy, and levy based aids. The unassigned unanticipated event fund balance was ten percent of the ensuing years budgeted General Fund Expenditures.

### C. DEFICIT FUND BALANCES

The City had deficit fund balances at December 31, 2011 as follows:

| | Amount |
|---|---|
| Nonmajor Funds | |
| Capital Project | |
| Owasso Street Realignment | $ 46,333 |

The Owasso Street Realignment deficit will be eliminated through future grants, intergovernmental revenue and tax increment revenue.

## Note 14 HOME ENERGY IMPROVEMENT LOAN RECEIVABLE

In 2010, the Economic Development Authority (EDA) started a home energy improvement loan program. As of December 31, 2011 the EDA issued ten loans with interest rates of 5.25%. The terms range from 96 to 120 months and call for monthly payments.

Future minimum loan receipts at December 31, 2011 are as follows:

| Year | Home Energy Improvement Loan Program |
|---|---|
| 2012 | $ 15,859 |
| 2013 | 15,859 |
| 2014 | 15,859 |
| 2015 | 15,859 |
| 2016 | 15,859 |
| 2017 | 15,859 |
| 2018 | 15,763 |
| 2019 | 14,699 |
| 2020 | 14,303 |
| 2021 | 5,027 |
| Total | 144,946 |
| Less amount representing interest | (47,295) |
| Total loan receivable | $ 97,651 |

## Note 15 CONDUIT DEBT OBLIGATION

From time to time, 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 deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received 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 issuance. Not the City, the state, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2011, there were six series of industrial revenue bonds outstanding, with an aggregate principal amount payable of $18,644,275.

## Note 16 CONTINGENT NOTE PAYABLE

The City has issued several tax increment pay-as-you-go revenue notes. These notes are not a general obligation of the City and are payable solely from available tax increments. Accordingly, these notes are not reflected in the financial statements of the City. Details of the pay-as-you-go revenue notes are as follows:

TIF District #1

Within TIF District #1, there is a pay-as-you-go agreement, which is to be paid once the City's General Obligation Tax Increment Refunding Bonds of 2002 are paid in full. As of December 31, 2011, future tax increment flow will be used to pay Tax Increment Agreement #2 (Series 1988/1995) up to a maximum amount of $374,726.

TIF District #4

Within TIF District #4, there is a pay-as-you-go agreement. As of December 31, 2011, future tax increment flow will be used to pay Tax Increment Agreement (Series 1996) up to a maximum amount of $1,151,256.

TIF District #5

Within TIF District #5, there is a pay-as-you-go agreement. As of December 31, 2011, future tax increment flow will be used to pay Tax Increment Agreement (Series 2001) up to a maximum amount of $796,675.

TIF District #6

Within TIF District #6, there are two pay-as-you-go agreements. As of December 31, 2011, future tax increment flow will be used to pay Tax Increment Agreement #1 (Series 2001) up to a maximum amount of $1,387,819, and to pay Tax Increment Agreement #2 (Series 2001) up to a maximum amount of $527,000.

## Note 17 PLEDGED REVENUE

The City has issued Certificates of Participation and Tax Increment, Capital Improvement, and Utility Improvement bonds for community development expenditures, and the construction of buildings, public works infrastructure, and park and recreation facilities. Specific revenues are pledged for the payments of interest and future retirement of the obligations. As of December 31, 2011 the following pledges were in place:

G.O. Refunding Tax Increment Bonds of 2004

The City pledged $380,000 of tax increment collections to meet the debt service commitment on the bonds. The debt was originally issued in 2004 to refund the 1997A Tax Increment Bonds, which financed community development expenditures and public works infrastructure, it has a final maturity date of February 1, 2013. The pledged revenues represent 100 percent of the revenue stream, and $764,882 of the pledge commitment remains outstanding.

G.O. Refunding Tax Increment Bonds of 2007

The City pledged $45,000 of tax increment collections to meet the debt service commitment on the bonds. The debt was originally issued in 2007 to refund the 1999C Tax Increment Bonds, which financed park and recreation building and structures and public works infrastructure, it has a final maturity date of December 1, 2015. The pledged revenues represent 100 percent of the revenue stream, and $1,213,200 of the pledge commitment remains outstanding.

G.O. Capital Improvement Plan Bonds of 2010

The City pledged $907,242 of Central Garage charges, property tax collections, earnings on investments, Federal Build America Bond credit and transfers from utility funds to meet the debt service commitment on the bonds. The debt was originally issued in 2010 to finance the Central Garage building renovation, it has a final maturity date of February 1, 2030. The pledged revenues represent 63 percent of the revenue stream, and $8,603,834 of the pledge commitment remains outstanding.

G.O. Water Revenue Bonds

The City pledged $910,928 of operating revenue, earnings on investments and Federal Build America Bond credits to meet the debt service commitment on the bonds. The debt was originally issued in years 1999 - 2010 to finance water system infrastructure improvements, it has a final maturity date of years 2012 - 2026. The pledged revenues represent 40 percent of the revenue stream, and $6,679,418 of the pledge commitment remains outstanding.

G.O. Sewer Revenue Bonds

The City pledged $664,451 of operating revenue, earnings on investments and Federal Build America Bond credits to meet the debt service commitment on the bonds. The debt was originally issued in years 2004 - 2010 to finance sewer system infrastructure improvements, it has a final maturity date of years 2012 - 2026. The pledged revenues represent 18 percent of the revenue stream, and $2,717,408 of the pledge commitment remains outstanding.

G.O. Surface Water Revenue Bonds

The City pledged $363,322 of operating revenue, earnings on investments and Federal Build America Bond credits to meet the debt service commitment on the bonds. The debt was originally issued in years 2002 - 2010 to finance surface water system infrastructure improvements, it has a final maturity date of years 2014 - 2026. The pledged revenues represent 35 percent of the revenue stream, and $3,093,875 of the pledge commitment remains outstanding.

Refunding Certificates of Participation of 2011

The City pledged $465,973 of earnings on investments and transfers from other funds to meet the debt service commitment on the certificates. The certificates were issued in 2011 to refund the Certificates of Participation of 2002 which financed the community center expansion, it has a final maturity date of August 1, 2023. The pledged revenues represent 100 percent of the revenue stream, and $5,662,921 of the pledge commitment remains outstanding.

Revenue available to meet debt service requirements is shown in the following table:

| | | | | Debt Service Requirements | | |
|---|---|---|---|---|---|---|
| Bond Issue | Gross Revenue | Direct Operating Expenses | Available Net Revenue | Principal | Interest and Paying Agent Fees | Total |
| G.O. Refunding Tax Increment Bonds of 2004 | $ 380,000 | $ – | $ 380,000 | $ 350,000 | $ 30,286 | $ 380,286 |
| G.O. Refunding Tax Increment Bonds of 2007 | 45,000 | – | 45,000 | – | 43,975 | 43,975 |
| G.O. Capital Improvement Plan Bonds of 2010 | 1,444,287 | 537,045 * | 907,242 | – | 250,112 | 250,112 |
| G.O. Water Revenue Bonds | 2,279,802 | 1,368,874 * | 910,928 | 460,000 | 202,063 | 662,063 |
| G.O. Sewer Revenue Bonds | 3,617,492 | 2,953,041 * | 664,451 | 90,000 | 76,061 | 166,061 |
| G.O. Surface Water Revenue Bonds | 1,032,620 | 669,298 * | 363,322 | 225,000 | 91,277 | 316,277 |
| Refunding Certificates of Participation of 2011 | 465,973 | – | 465,973 | 270,000 | 110,309 | 380,309 |
| | $ 9,265,174 | $ 5,528,258 | $ 3,736,916 | $ 1,395,000 | $ 804,083 | $ 2,199,083 |

* Direct Operating expenses exclude Depreciation expense

# FINANCIAL SECTION – REQUIRED SUPPLEMENTARY FINANCIAL INFORMATION OTHER THAN MD&A

# TAB

# REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF SHOREVIEW, MINNESOTA**
Required Supplementary Information
Budgetary Comparison Schedule – General Fund
For The Year Ended December 31, 2011



| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| General property taxes | | | | |
| Current | $ 6,345,734 | $ 6,345,734 | $ 6,263,339 | $ (82,395) |
| Other | – | – | 2,334 | 2,334 |
| Total general property taxes | 6,345,734 | 6,345,734 | 6,265,673 | (80,061) |
| Licenses and permits | | | | |
| Business | 37,050 | 37,050 | 42,185 | 5,135 |
| Non-business | 244,100 | 244,100 | 399,058 | 154,958 |
| Total licenses and permits | 281,150 | 281,150 | 441,243 | 160,093 |
| Intergovernmental | | | | |
| State | | | | |
| Road maintenance | 151,000 | 151,000 | 157,111 | 6,111 |
| Market value homestead credit | 3,500 | 3,500 | 6,436 | 2,936 |
| PERA aid | 20,122 | 20,122 | 20,122 | – |
| Local performance aid | – | – | 3,506 | 3,506 |
| Local | | | | |
| Aggregate gravel tax | 500 | 500 | 1,346 | 846 |
| Other | 480 | 480 | – | (480) |
| Total intergovernmental | 175,602 | 175,602 | 188,521 | 12,919 |
| Charges for services | | | | |
| General government | 400 | 400 | 954 | 554 |
| Public works | 332,000 | 332,000 | 318,821 | (13,179) |
| Parks and recreation | 5,000 | 5,000 | 6,632 | 1,632 |
| Community development | 45,000 | 45,000 | 82,106 | 37,106 |
| Administrative charges | | | | |
| Special revenue funds | 85,010 | 85,010 | 85,010 | – |
| Capital project funds | 60,000 | 60,000 | 100,004 | 40,004 |
| Enterprise funds | 604,830 | 604,830 | 604,830 | – |
| Total charges for services | 1,132,240 | 1,132,240 | 1,198,357 | 66,117 |
| Fines and forfeits | 42,500 | 42,500 | 62,135 | 19,635 |
| Earnings on investments | 50,000 | 50,000 | 79,714 | 29,714 |
| Other | 26,442 | 26,442 | 40,264 | 13,822 |
| Total revenues | 8,053,668 | 8,053,668 | 8,275,907 | 222,239 |
| Expenditures | | | | |
| General government | | | | |
| Current | | | | |
| Council and Commissions | 46,374 | 144,144 | 130,687 | 13,457 |
| Commissions and committees | 9,995 | – | – | – |
| Administration | 702,480 | 484,347 | 475,215 | 9,132 |
| Human resources | – | 237,953 | 220,382 | 17,571 |
| Community programs | 10,500 | – | – | – |
| Elections | 3,100 | 3,100 | 2,983 | 117 |
| Communications | 18,000 | 146,405 | 141,404 | 5,001 |
| Finance and accounting | 490,458 | 537,718 | 529,100 | 8,618 |
| Information systems | 279,182 | 279,182 | 215,082 | 64,100 |
| Legal | 107,000 | 107,000 | 79,933 | 27,067 |
| General government buildings | 123,777 | – | – | – |
| Capital outlay | | | | |
| Information systems | – | – | 45,026 | (45,026) |
| Total general government | 1,790,866 | 1,939,849 | 1,839,812 | 100,037 |

**CITY OF SHOREVIEW, MINNESOTA**
Required Supplementary Information
Budgetary Comparison Schedule – General Fund
For The Year Ended December 31, 2011



| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---|---|---|---|---|
| Expenditures (continued) | | | | |
| Public safety | | | | |
| Current | | | | |
| Police | 1,751,522 | 1,776,522 | 1,753,514 | 23,008 |
| Fire | 790,290 | 790,290 | 789,897 | 393 |
| Emergency services | 7,135 | 7,135 | 12,657 | (5,522) |
| Animal control | 25,000 | – | – | – |
| Total public safety | 2,573,947 | 2,573,947 | 2,556,068 | 17,879 |
| Public works | | | | |
| Current | | | | |
| Public works administration and engineering | 89,816 | 418,097 | 420,754 | (2,657) |
| Engineering | 328,281 | – | – | – |
| Streets | 350,941 | 757,376 | 749,473 | 7,903 |
| Ice and snow removal | 302,141 | – | – | – |
| Traffic control | 104,294 | – | – | – |
| Trail management | 113,852 | 113,852 | 81,567 | 32,285 |
| Forestry | 86,712 | 86,712 | 46,425 | 40,287 |
| Total public works | 1,376,037 | 1,376,037 | 1,298,219 | 77,818 |
| Parks and recreation | | | | |
| Current | | | | |
| Parks and recreation administration | 459,495 | 459,495 | 487,669 | (28,174) |
| Municipal buildings | – | 123,777 | 122,541 | 1,236 |
| Park and sports area maintenance | 1,098,200 | 1,098,200 | 1,097,443 | 757 |
| Capital outlay | | | | |
| Municipal buildings | – | – | 8,895 | (8,895) |
| Total parks and recreation | 1,557,695 | 1,681,472 | 1,716,548 | (35,076) |
| Community development | | | | |
| Current | | | | |
| Planning and zoning administration | 341,265 | 377,994 | 372,874 | 5,120 |
| Code enforcement | 36,729 | – | – | – |
| Building inspection | 148,810 | 148,810 | 157,414 | (8,604) |
| Economic development | 30,010 | – | – | – |
| Total community development | 556,814 | 526,804 | 530,288 | (3,484) |
| Miscellaneous | | | | |
| Current | | | | |
| Youth services | 43,370 | – | – | – |
| Unallocated insurance | 47,260 | – | – | – |
| Dues and subscriptions | 36,679 | – | – | – |
| Total miscellaneous | 127,309 | – | – | – |
| Total expenditures | 7,982,668 | 8,098,109 | 7,940,935 | 157,174 |
| Revenues over (under) expenditures | 71,000 | (44,441) | 334,972 | 379,413 |
| Other financing sources (uses) | | | | |
| Transfer from proprietary funds | 341,000 | 341,000 | 341,000 | – |
| Transfer from special revenue funds | – | 135,451 | 130,450 | (5,001) |
| Transfer to special revenue funds | (312,000) | (332,010) | (339,417) | (7,407) |
| Transfer to debt service funds | – | – | (311,728) | (311,728) |
| Transfer to capital project funds | (100,000) | (100,000) | (100,000) | – |
| Total other financing sources (uses) | (71,000) | 44,441 | (279,695) | (324,136) |
| Net change in fund balance | $ – | $ – | 55,277 | $ 55,277 |
| Fund balance – January 1 | | | 3,921,135 | |
| Fund balance – December 31 | | | $ 3,976,412 | |

**CITY OF SHOREVIEW, MINNESOTA**
Required Supplementary Information
Budgetary Comparison Schedule – Community Center Operations Fund
For The Year Ended December 31, 2011

**Statement 11**

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 2,209,820 | $ 2,209,820 | $ 2,311,069 | $ 101,249 |
| Earnings on investments | 12,900 | 12,900 | 20,674 | 7,774 |
| Other | – | – | 758 | 758 |
| Total revenues | 2,222,720 | 2,222,720 | 2,332,501 | 109,781 |
| Expenditures | | | | |
| Parks and recreation | | | | |
| Current | | | | |
| Personal services | 1,378,296 | 1,378,296 | 1,352,471 | 25,825 |
| Materials and supplies | 439,400 | 439,400 | 448,853 | (9,453) |
| Contractual services | 556,113 | 556,113 | 600,542 | (44,429) |
| Total expenditures | 2,373,809 | 2,373,809 | 2,401,866 | (28,057) |
| Revenues over (under) expenditures | (151,089) | (151,089) | (69,365) | 81,724 |
| Other financing sources (uses) | | | | |
| Transfer from General Fund | 227,000 | 227,000 | 227,000 | – |
| Transfer from special revenue funds | 70,000 | 70,000 | 70,000 | – |
| Transfer to capital project funds | (100,000) | (100,000) | – | 100,000 |
| Total other financing sources (uses) | 197,000 | 197,000 | 297,000 | 100,000 |
| Net change in fund balance | $ 45,911 | $ 45,911 | 227,635 | $ 181,724 |
| Fund balance – January 1 | | | 600,652 | |
| Fund balance – December 31 | | | $ 828,287 | |

**CITY OF SHOREVIEW, MINNESOTA**
Required Supplementary Information
Budgetary Comparison Schedule – Recreation Programs Fund
For The Year Ended December 31, 2011

**Statement 12**

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 1,228,001 | $ 1,228,001 | $ 1,303,082 | $ 75,081 |
| Earnings on investments | 5,000 | 5,000 | 12,323 | 7,323 |
| Other | – | – | 60 | 60 |
| Total revenues | 1,233,001 | 1,233,001 | 1,315,465 | 82,464 |
| Expenditures | | | | |
| Current | | | | |
| Parks and recreation | | | | |
| Personal services | 879,238 | 879,238 | 859,389 | 19,849 |
| Materials and supplies | 86,664 | 86,664 | 80,746 | 5,918 |
| Contractual services | 239,901 | 229,901 | 233,023 | (3,122) |
| Total expenditures | 1,205,803 | 1,195,803 | 1,173,158 | 22,645 |
| Revenues over (under) expenditures | 27,198 | 37,198 | 142,307 | 105,109 |
| Other financing sources (uses) | | | | |
| Transfer from General Fund | 75,000 | 65,000 | 65,000 | – |
| Transfer to special revenue funds | (70,000) | (70,000) | (70,000) | – |
| Total other financing sources (uses) | 5,000 | (5,000) | (5,000) | – |
| Net change in fund balance | $ 32,198 | $ 32,198 | 137,307 | $ 105,109 |
| Fund balance – January 1 | | | 407,898 | |
| Fund balance – December 31 | | | $ 545,205 | |

**CITY OF SHOREVIEW, MINNESOTA**
Required Supplementary Information
Budgetary Comparison Schedule
Note to RSI
December 31, 2011

## Note A LEGAL COMPLIANCE – BUDGETS

The General Fund, Community Center Operation Fund, and Recreation Programs Fund budgets are legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the department level (general government, public safety, public works, parks and recreation, community development, and miscellaneous) for all funds. For the year ended December 31, 2011, the following is a list of funds whose departments exceeded budgeted appropriations:

| | Original Budget | Final Budget | Actual | Over Budget |
|---|---|---|---|---|
| Major funds | | | | |
| General Fund | | | | |
| Parks and recreation | $ 1,557,695 | $ 1,681,472 | $ 1,716,548 | $ 35,076 |
| Community development | 556,814 | 526,804 | 530,288 | 3,484 |
| Community Center Operations Fund | | | | |
| Parks and recreation | 2,373,809 | 2,373,809 | 2,401,866 | 28,057 |

The General Fund and Community Center Operations Fund's over expenditures were funded by greater than anticipated revenues.

# FINANCIAL SECTION – COMBINING AND INDIVIDUAL NONMAJOR FUND STATEMENTS AND SCHEDULES

# TAB

# COMBINING AND INDIVIDUAL NONMAJOR FUND STATEMENTS AND SCHEDULES

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# NONMAJOR GOVERNMENTAL FUNDS

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## SPECIAL REVENUE FUNDS

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

## DEBT SERVICE FUNDS

Debt service funds are used to account for and report the accumulation of restricted, committed, or assigned resources for the payment of, interest, principal, and related costs on long-term debt.

## CAPITAL PROJECT FUNDS

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**CITY OF SHOREVIEW, MINNESOTA**
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

**Statement 13**

| | Special Revenue | Debt Service | Capital Project | Totals Nonmajor Governmental Funds |
|---|---|---|---|---|
| Assets | | | | |
| Cash and investments | $ 548,942 | $ 2,231,681 | $ 4,558,795 | $ 7,339,418 |
| Accrued interest receivable | 1,390 | 7,237 | 18,553 | 27,180 |
| Accounts receivable | 72,740 | – | 99 | 72,839 |
| Loan receivable | – | – | 97,651 | 97,651 |
| Taxes receivable | 1,404 | 10,392 | 52,706 | 64,502 |
| Special assessments receivable | – | 657,798 | 2,539 | 660,337 |
| Interfund receivable | – | – | 71,333 | 71,333 |
| Due from other governmental units | 9,414 | – | – | 9,414 |
| Prepaid items | 442 | – | – | 442 |
| Total assets | $ 634,332 | $ 2,907,108 | $ 4,801,676 | $ 8,343,116 |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts payable | $ 27,863 | $ 375 | $ 50,852 | $ 79,090 |
| Salaries payable | 1,561 | – | – | 1,561 |
| Contracts payable | – | – | 22,905 | 22,905 |
| Interfund payable | – | – | 71,333 | 71,333 |
| Due to other governmental units | – | 4 | 73,789 | 73,793 |
| Deferred revenue | 502 | 649,382 | 12,404 | 662,288 |
| Total liabilities | 29,926 | 649,761 | 231,283 | 910,970 |
| Fund balances | | | | |
| Nonspendable | 442 | – | – | 442 |
| Restricted | 282,008 | 1,520,502 | 4,152,847 | 5,955,357 |
| Committed | 321,956 | – | – | 321,956 |
| Assigned | – | 736,845 | 463,879 | 1,200,724 |
| Unassigned | – | – | (46,333) | (46,333) |
| Total fund balances | 604,406 | 2,257,347 | 4,570,393 | 7,432,146 |
| Total liabilities and fund balances | $ 634,332 | $ 2,907,108 | $ 4,801,676 | $ 8,343,116 |

**CITY OF SHOREVIEW, MINNESOTA**
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2011

**Statement 14**

| | Special Revenue | Debt Service | Capital Project | Totals Nonmajor Governmental Funds |
|---|---|---|---|---|
| Revenues | | | | |
| Taxes | | | | |
| General property taxes | $ 82,198 | $ 520,312 | $ – | $ 602,510 |
| Tax increments | – | – | 2,035,627 | 2,035,627 |
| Special assessments | – | 182,938 | 933 | 183,871 |
| Intergovernmental | 70,845 | 831 | 911,609 | 983,285 |
| Charges for services | 744,892 | – | 1,350 | 746,242 |
| Earnings on investments | 9,284 | 43,029 | 116,796 | 169,109 |
| Loan payments | – | – | 21,750 | 21,750 |
| Other | 39,064 | – | – | 39,064 |
| Total revenues | 946,283 | 747,110 | 3,088,065 | 4,781,458 |
| Expenditures | | | | |
| Current | | | | |
| General government | 197,596 | – | 70,088 | 267,684 |
| Public works | 449,107 | – | 162,446 | 611,553 |
| Community development | 91,246 | – | 771,085 | 862,331 |
| Capital outlay | | | | |
| General government | – | – | 223,364 | 223,364 |
| Public works | – | – | 1,547,110 | 1,547,110 |
| Debt service | | | | |
| Principal | – | 1,125,000 | – | 1,125,000 |
| Interest and paying agent fees | – | 367,213 | – | 367,213 |
| Payment to refunded bond escrow agent | – | 85,989 | – | 85,989 |
| Total expenditures | 737,949 | 1,578,202 | 2,774,093 | 5,090,244 |
| Revenues over (under) expenditures | 208,334 | (831,092) | 313,972 | (308,786) |
| Other financing sources (uses) | | | | |
| Issuance of refunding debt | – | 4,620,000 | – | 4,620,000 |
| Discount on debt issuance | – | (44,759) | – | (44,759) |
| Payment to refunded bond escrow agent | – | (4,575,241) | – | (4,575,241) |
| Sale of capital assets | – | – | 500 | 500 |
| Transfer from General Fund | 47,417 | 411,728 | – | 459,145 |
| Transfer from special revenue funds | – | – | 23,607 | 23,607 |
| Transfer from capital project funds | – | 788,638 | 1,821,122 | 2,609,760 |
| Transfer to General Fund | (130,450) | – | – | (130,450) |
| Transfer to debt service funds | – | – | (443,638) | (443,638) |
| Transfer to capital project funds | (23,607) | – | (1,354,626) | (1,378,233) |
| Total other financing sources (uses) | (106,640) | 1,200,366 | 46,965 | 1,140,691 |
| Net change in fund balances | 101,694 | 369,274 | 360,937 | 831,905 |
| Fund balances – January 1 | 502,712 | 1,888,073 | 4,209,456 | 6,600,241 |
| Fund balances – December 31 | $ 604,406 | $ 2,257,347 | $ 4,570,393 | $ 7,432,146 |

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## NONMAJOR SPECIAL REVENUE FUNDS

The City had the following special revenue funds during the year:

Recycling Fund – This fund was established to account for the City's recycling program. Revenues are received through a joint powers agreement with Ramsey County and a user charge is assessed on property tax statements to all residential property. The City maintains a contract with a private hauler for the curbside collection of all recyclable materials.

Cable TV Fund – This fund was established to account for transactions associated with cable television in the City. Franchise fee revenue is restricted for cable television programs. Expenditures include the operation of the North Suburban Cable Commission and other costs relating to cable television activity.

Slice of Shoreview Event Fund – This fund was established to account for all costs, donations, sponsorships, and entrance fees associated with the Slice of Shoreview event.

Economic Development Authority – This fund was established to account for economic development programs and activities within the City of Shoreview. Minnesota statutes restrict the use of revenues for economic development purposes.

Housing and Redevelopment Authority – This fund was established to account for housing and redevelopment programs and activities within the City of Shoreview. Minnesota statutes restrict the use of revenues for housing and redevelopment purposes.

**CITY OF SHOREVIEW, MINNESOTA**
Subcombining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

**Statement 15**

| | Recycling | Cable TV | Slice of Shoreview Event | Economic Development Authority | Housing & Redevelopment Authority | Total Nonmajor Special Revenue Funds |
|---|---|---|---|---|---|---|
| Assets | | | | | | |
| Cash and investments | $ 133,358 | $ 142,815 | $ 52,370 | $ 184,892 | $ 35,507 | $ 548,942 |
| Accrued interest receivable | – | 530 | 198 | 662 | – | 1,390 |
| Accounts receivable | – | 72,740 | – | – | – | 72,740 |
| Taxes receivable | – | – | – | 428 | 976 | 1,404 |
| Due from other governmental units | 9,314 | 100 | – | – | – | 9,414 |
| Prepaid items | 53 | 91 | – | 273 | 25 | 442 |
| Total assets | $ 142,725 | $ 216,276 | $ 52,568 | $ 186,255 | $ 36,508 | $ 634,332 |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | $ 27,475 | $ 146 | $ 10 | $ 232 | $ – | $ 27,863 |
| Salaries payable | 290 | 466 | – | 346 | 459 | 1,561 |
| Deferred revenue | – | – | – | 153 | 349 | 502 |
| Total liabilities | 27,765 | 612 | 10 | 731 | 808 | 29,926 |
| Fund balances | | | | | | |
| Nonspendable | 53 | 91 | – | 273 | 25 | 442 |
| Restricted | – | 61,082 | – | 185,251 | 35,675 | 282,008 |
| Committed | 114,907 | 154,491 | 52,558 | – | – | 321,956 |
| Total fund balances | 114,960 | 215,664 | 52,558 | 185,524 | 35,700 | 604,406 |
| Total liabilities and fund balances | $ 142,725 | $ 216,276 | $ 52,568 | $ 186,255 | $ 36,508 | $ 634,332 |

**CITY OF SHOREVIEW, MINNESOTA**
Subcombining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For The Year Ended December 31, 2011

**Statement 16**

| | Recycling | Cable TV | Slice of Shoreview Event | Economic Development Authority | Housing and Redevelopment Authority | Total Nonmajor Special Revenue Funds |
|---|---|---|---|---|---|---|
| Revenues | | | | | | |
| Taxes | | | | | | |
| General property taxes | $ – | $ – | $ – | $ 24,818 | $ 57,380 | $ 82,198 |
| Intergovernmental | 70,845 | – | – | – | – | 70,845 |
| Charges for services | 432,868 | 287,206 | 24,818 | – | – | 744,892 |
| Earnings on investments | 683 | 3,174 | 1,189 | 3,969 | 269 | 9,284 |
| Other | – | 1,200 | 37,864 | – | – | 39,064 |
| Total revenues | 504,396 | 291,580 | 63,871 | 28,787 | 57,649 | 946,283 |
| Expenditures | | | | | | |
| Current | | | | | | |
| General government | – | 140,936 | 56,660 | – | – | 197,596 |
| Public works | 449,107 | – | – | – | – | 449,107 |
| Community development | – | – | – | 44,469 | 46,777 | 91,246 |
| Total expenditures | 449,107 | 140,936 | 56,660 | 44,469 | 46,777 | 737,949 |
| Revenues over (under) expenditures | 55,289 | 150,644 | 7,211 | (15,682) | 10,872 | 208,334 |
| Other financing sources (uses) | | | | | | |
| Transfer from General Fund | – | – | 10,000 | 26,556 | 10,861 | 47,417 |
| Transfer to General Fund | – | (130,450) | – | – | – | (130,450) |
| Transfer to capital project funds | – | (23,607) | – | – | – | (23,607) |
| Total other financing sources (uses) | – | (154,057) | 10,000 | 26,556 | 10,861 | (106,640) |
| Net change in fund balances | 55,289 | (3,413) | 17,211 | 10,874 | 21,733 | 101,694 |
| Fund balances – January 1 | 59,671 | 219,077 | 35,347 | 174,650 | 13,967 | 502,712 |
| Fund balances – December 31 | $ 114,960 | $ 215,664 | $ 52,558 | $ 185,524 | $ 35,700 | $ 604,406 |

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## NONMAJOR DEBT SERVICE FUNDS

The City had the following debt service funds during the year:

Refunding Certificates of Participation of 2011 – This fund was established to provide financing for the 2011 refunding lease.

G.O. Capital Improvement Plan Bonds of 2004 – This fund was established to provide financing for the 2004 Capital Improvement Plan Bonds. Revenue sources are from property tax collections.

G.O. Street Reconstruction Bonds of 2006 – This fund was established to provide financing for the 2006 Street Reconstruction Bonds. Revenue sources are from property tax collections.

G.O. Tax Increment Refunding Bonds of 2007 – This fund was established to provide financing for the 2007 Tax Increment Refunding Financing Bonds. Financing of this debt service will be from tax increments.

G.O. Tax Increment Refunding Bonds of 2004 – This fund was established to provide financing for the 2004 Tax Increment Refunding Financing Bonds. Financing of this debt service will be from tax increments.

G.O. Improvement Bonds of 1995 – This fund was established to provide financing for the 1995 Improvement Bonds. Revenue sources are from special assessments and property tax collections.

G.O. Improvement Bonds of 2001 – This fund was established to provide financing for the 2001 Improvement Bonds. Revenue sources are from special assessments and property tax collections.

G.O. Improvement Bonds of 2002 – This fund was established to provide financing for the 2002 Improvement Bonds. Revenue sources are from special assessments and property tax collections.

G.O. Improvement Bonds of 2004 – This fund was established to provide financing for the 2004 Improvement Bonds. Revenue sources are from special assessments and property tax collections.

G.O. Improvement Bonds of 2006 – This fund was established to provide financing for the 2006 Improvement Bonds. Revenue sources are from special assessments and property tax collections.

G.O. Improvement Bonds of 2008 – This fund was established to provide financing for the 2008 Improvement Bonds. Revenue sources are from special assessments and property tax collections.

G.O. Improvement Bonds of 2009 – This fund was established to provide financing for the 2009 Improvement Bonds. Revenue sources are from special assessments and property tax collections.

G.O. Improvement Bonds of 2010 – This fund was established to provide financing for the 2010 Improvement Bonds. Revenue sources are from special assessments and property tax collections.

Closed Bonds – This fund is used to account for previous special assessment bond issues refunded with existing funds. Outstanding special assessment balances are used for related debt service expenditures (fiscal and paying agent fees) and temporary and permanent financing of various capital improvements.

**CITY OF SHOREVIEW, MINNESOTA**
Subcombining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2011



| | Refunding Certificates of Participation of 2011 | G.O. Capital Improvement Plan Bonds of 2004 | G.O. Street Reconstruction Bonds of 2006 | G.O. Tax Increment Refunding Bonds of 2007 |
|---|---|---|---|---|
| Assets | | | | |
| Cash and investments | $ 536,622 | $ 133,310 | $ 212,740 | $ 5,261 |
| Accrued interest receivable | 3,880 | 196 | 327 | – |
| Taxes receivable | | | | |
| Delinquent | – | 1,274 | 2,024 | – |
| Due from county | – | 1,571 | 2,515 | – |
| Special assessments receivable | | | | |
| Delinquent | – | – | – | – |
| Deferred | – | – | – | – |
| Special deferred | – | – | – | – |
| Due from county | – | – | – | – |
| Total assets | $ 540,502 | $ 136,351 | $ 217,606 | $ 5,261 |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts payable | $ – | $ – | $ – | $ 375 |
| Due to other governmental units | – | – | – | – |
| Deferred revenue | – | 1,274 | 2,024 | – |
| Total liabilities | – | 1,274 | 2,024 | 375 |
| Fund balances | | | | |
| Restricted | 540,502 | 135,077 | 215,582 | 4,886 |
| Assigned | – | – | – | – |
| Total fund balances | 540,502 | 135,077 | 215,582 | 4,886 |
| Total liabilities and fund balances | $ 540,502 | $ 136,351 | $ 217,606 | $ 5,261 |

**CITY OF SHOREVIEW, MINNESOTA**
Subcombining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2011



| | G.O. Tax Increment Refunding Bonds of 2004 | G.O. Improvement Bonds of 1995 | G.O. Improvement Bonds of 2001 | G.O. Improvement Bonds of 2002 | G.O. Improvement Bonds of 2004 | G.O. Improvement Bonds of 2006 | G.O. Improvement Bonds of 2008 | G.O. Improvement Bonds of 2009 | G.O. Improvement Bonds of 2010 | Closed Bonds | Total Nonmajor Debt Service Funds |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Assets | | | | | | | | | | | |
| Cash and investments | $ 1,205 | $ 69,845 | $ 64,986 | $ 47,353 | $ 160,631 | $ 16,856 | $ 107,967 | $ 90,545 | $ 49,087 | $ 735,273 | $ 2,231,681 |
| Accrued interest receivable | – | – | – | – | 586 | – | 368 | 304 | – | 1,576 | 7,237 |
| Taxes receivable | | | | | | | | | | | |
| Delinquent | – | 507 | 569 | 251 | – | 61 | – | – | – | – | 4,686 |
| Due from county | – | 537 | 704 | 269 | – | 110 | – | – | – | – | 5,706 |
| Special assessments receivable | | | | | | | | | | | |
| Delinquent | – | 627 | 7 | – | – | – | – | 497 | – | 619 | 1,750 |
| Deferred | – | – | 62,421 | 31,316 | 78,040 | 34,325 | 192,615 | 146,163 | 89,725 | – | 634,605 |
| Special deferred | – | – | – | – | – | 1,276 | 7,065 | – | – | – | 8,341 |
| Due from county | – | 315 | 3,938 | 293 | 804 | 5,193 | 1,569 | 990 | – | – | 13,102 |
| Total assets | $ 1,205 | $ 71,831 | $ 132,625 | $ 79,482 | $ 240,061 | $ 57,821 | $ 309,584 | $ 238,499 | $ 138,812 | $ 737,468 | $ 2,907,108 |
| Liabilities and Fund Balances | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | |
| Accounts payable | $ – | $ – | $ – | $ – | $ – | $ – | $ – | $ – | $ – | $ – | $ 375 |
| Due to other governmental units | – | – | – | – | – | – | – | – | – | 4 | 4 |
| Deferred revenue | – | 1,134 | 62,997 | 31,567 | 78,040 | 35,662 | 199,680 | 146,660 | 89,725 | 619 | 649,382 |
| Total liabilities | – | 1,134 | 62,997 | 31,567 | 78,040 | 35,662 | 199,680 | 146,660 | 89,725 | 623 | 649,761 |
| Fund balances | | | | | | | | | | | |
| Restricted | 1,205 | 70,697 | 69,628 | 47,915 | 162,021 | 22,159 | 109,904 | 91,839 | 49,087 | – | 1,520,502 |
| Assigned | – | – | – | – | – | – | – | – | – | 736,845 | 736,845 |
| Total fund balances | 1,205 | 70,697 | 69,628 | 47,915 | 162,021 | 22,159 | 109,904 | 91,839 | 49,087 | 736,845 | 2,257,347 |
| Total liabilities and fund balances | $ 1,205 | $ 71,831 | $ 132,625 | $ 79,482 | $ 240,061 | $ 57,821 | $ 309,584 | $ 238,499 | $ 138,812 | $ 737,468 | $ 2,907,108 |

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**CITY OF SHOREVIEW, MINNESOTA**
Subcombining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For The Year Ended December 31, 2011



| | Refunding Certificates of Participation of 2011 | G.O. Capital Improvement Plan Bonds of 2004 | G.O. Street Reconstruction Bonds of 2006 | G.O. Tax Increment Refunding Bonds of 2007 |
|---|---|---|---|---|
| Revenues | | | | |
| General property taxes | $ – | $ 143,189 | $ 229,131 | $ – |
| Special assessments | – | – | – | – |
| Intergovernmental | – | – | – | – |
| Earnings on investments | 20,973 | 1,176 | 1,959 | 178 |
| Total revenues | 20,973 | 144,365 | 231,090 | 178 |
| Expenditures | | | | |
| Debt service | | | | |
| Principal | 270,000 | 100,000 | 145,000 | – |
| Interest and paying agent fees | 110,309 | 42,674 | 85,211 | 43,975 |
| Payment to refunded bond escrow agent | 85,989 | – | – | – |
| Total expenditures | 466,298 | 142,674 | 230,211 | 43,975 |
| Revenues over (under) expenditures | (445,325) | 1,691 | 879 | (43,797) |
| Other financing sources (uses) | | | | |
| Issuance of refunding debt | 4,620,000 | – | – | – |
| Discount on debt issuance | (44,759) | – | – | – |
| Payment to refunded bond escrow agent | (4,575,241) | – | – | – |
| Transfer from General Fund | 100,000 | – | – | – |
| Transfer from capital project funds | 345,000 | – | – | 45,000 |
| Total other financing sources (uses) | 445,000 | – | – | 45,000 |
| Net change in fund balances | (325) | 1,691 | 879 | 1,203 |
| Fund balances – January 1 | 540,827 | 133,386 | 214,703 | 3,683 |
| Fund balances – December 31 | $ 540,502 | $ 135,077 | $ 215,582 | $ 4,886 |

**CITY OF SHOREVIEW, MINNESOTA**
Subcombining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Debt Service Funds
For The Year Ended December 31, 2011



| | G.O. Tax Increment Refunding Bonds of 2004 | G.O. Improvement Bonds of 1995 | G.O. Improvement Bonds of 2001 | G.O. Improvement Bonds of 2002 | G.O. Improvement Bonds of 2004 | G.O. Improvement Bonds of 2006 | G.O. Improvement Bonds of 2008 | G.O. Improvement Bonds of 2009 | G.O. Improvement Bonds of 2010 | Closed Bonds | Total Nonmajor Debt Service Funds |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Revenues | | | | | | | | | | | |
| General property taxes | $ – | $ 49,244 | $ 64,193 | $ 24,628 | $ – | $ 9,927 | $ – | $ – | $ – | $ – | $ 520,312 |
| Special assessments | – | 19,406 | 34,660 | 16,934 | 16,587 | 13,124 | 23,957 | 18,466 | 38,631 | 1,173 | 182,938 |
| Intergovernmental | – | – | – | – | – | – | – | – | 831 | – | 831 |
| Earnings on investments | – | 619 | 103 | 499 | 3,512 | 155 | 2,201 | 1,820 | 394 | 9,440 | 43,029 |
| Total revenues | – | 69,269 | 98,956 | 42,061 | 20,099 | 23,206 | 26,158 | 20,286 | 39,856 | 10,613 | 747,110 |
| Expenditures | | | | | | | | | | | |
| Debt service | | | | | | | | | | | |
| Principal | 350,000 | 65,000 | 80,000 | 45,000 | 40,000 | 15,000 | 15,000 | – | – | – | 1,125,000 |
| Interest and paying agent fees | 30,286 | 5,777 | 5,028 | 5,968 | 8,645 | 5,754 | 13,240 | 7,933 | 2,413 | – | 367,213 |
| Payment to refunded bond escrow agent | – | – | – | – | – | – | – | – | – | – | 85,989 |
| Total expenditures | 380,286 | 70,777 | 85,028 | 50,968 | 48,645 | 20,754 | 28,240 | 7,933 | 2,413 | – | 1,578,202 |
| Revenues over (under) expenditures | (380,286) | (1,508) | 13,928 | (8,907) | (28,546) | 2,452 | (2,082) | 12,353 | 37,443 | 10,613 | (831,092) |
| Other financing sources (uses) | | | | | | | | | | | |
| Issuance of refunding debt | – | – | – | – | – | – | – | – | – | – | 4,620,000 |
| Discount on debt issuance | – | – | – | – | – | – | – | – | – | – | (44,759) |
| Payment to refunded bond escrow agent | – | – | – | – | – | – | – | – | – | – | (4,575,241) |
| Transfer from General Fund | – | – | – | – | – | – | – | – | – | 311,728 | 411,728 |
| Transfer from capital project funds | 380,000 | – | – | – | – | – | – | – | 11,644 | 6,994 | 788,638 |
| Total other financing sources (uses) | 380,000 | – | – | – | – | – | – | – | 11,644 | 318,722 | 1,200,366 |
| Net change in fund balances | (286) | (1,508) | 13,928 | (8,907) | (28,546) | 2,452 | (2,082) | 12,353 | 49,087 | 329,335 | 369,274 |
| Fund balances – January 1 | 1,491 | 72,205 | 55,700 | 56,822 | 190,567 | 19,707 | 111,986 | 79,486 | – | 407,510 | 1,888,073 |
| Fund balances – December 31 | $ 1,205 | $ 70,697 | $ 69,628 | $ 47,915 | $ 162,021 | $ 22,159 | $ 109,904 | $ 91,839 | $ 49,087 | $ 736,845 | $ 2,257,347 |

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## NONMAJOR CAPITAL PROJECT FUNDS

The City had the following capital project funds during the year:

Tax Increment Financing District #1 Non-Deluxe – This fund accounts for the receipt and use of tax increment collections in development district number two, from non-Deluxe parcels.

Tax Increment Financing District #1 Deluxe – This fund accounts for the receipt and use of tax increment collections in development district number two, from Deluxe parcels.

Tax Increment Financing District #2 City Center – This fund accounts for the receipt and use of tax increment collections in development district number two.

Tax Increment Financing District #3 TSI – This fund is used to account for the receipt and uses of tax increment collections in development district number two.

Tax Increment Financing District #4 Scandia Shores – This fund is used to account for the receipt and use of tax increment collections in tax increment district number four within development district number two.

Tax Increment Financing District #5 Shoreview Mall and Summer House Senior Housing – This fund is used to account for the receipt and use of tax increment collections in tax increment district number five within development district number two.

Tax Increment Financing District #6 Gateway – This fund is used to account for the receipt and use of tax increment collections in tax increment district number six within development district number two.

Closed Construction Fund – This fund is used to account for residual amounts remaining after construction projects are closed. The balance is used to assist in financing future projects.

Municipal State Aid – This fund is used to account for the City's allocation of the state collected highway use tax. The allocation is based on population and need for construction of designated state aid streets.

The following city improvement project funds are temporary capital project funds which are setup to account for construction costs and capital purchases indicated by the title of each fund.

Capital Acquisition
Hawes, Demar Road Reconstruction
Hamline Avenue Reconstruction
2010 Pavement Rehabilitation
Buffalo Lane Reconstruction
2011 MSA Street Rehabilitation
Owasso Street Realignment

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**CITY OF SHOREVIEW, MINNESOTA**
Subcombining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2011



| | Tax Increment Financing | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | District #1 Non-Deluxe | District #1 Deluxe | District #2 City Center | District #3 TSI | District #4 Scandia Shores | District #5 Shoreview Mall and Summer House Senior Housing | District #6 Gateway | Municipal State Aid | Capital Acquisition |
| Assets | | | | | | | | | |
| Cash and investments | $ 2,085,356 | $ 22,359 | $ 295,432 | $ 752 | $ 484 | $ 1,624,473 | $ 15,359 | $ 417,463 | $ 40,948 |
| Accrued interest receivable | 6,562 | 404 | 625 | – | – | 5,593 | – | 5,369 | – |
| Accounts receivable | – | – | – | – | – | – | – | – | 99 |
| Loan receivable | 97,651 | – | – | – | – | – | – | – | – |
| Taxes receivable | | | | | | | | | |
| Delinquent | 9,865 | – | – | – | – | – | – | – | – |
| Due from county | – | – | 16 | – | 42,825 | – | – | – | – |
| Special assessments receivable | | | | | | | | | |
| Deferred | – | – | – | – | – | – | – | 2,539 | – |
| Interfund receivable | 46,333 | – | 25,000 | – | – | – | – | – | – |
| Total assets | $ 2,245,767 | $ 22,763 | $ 321,073 | $ 752 | $ 43,309 | $ 1,630,066 | $ 15,359 | $ 425,371 | $ 41,047 |
| Liabilities and Fund Balances | | | | | | | | | |
| Liabilities | | | | | | | | | |
| Accounts payable | $ 60 | $ – | $ – | $ – | $ 17,528 | $ – | $ – | $ – | $ – |
| Contracts payable | – | – | – | – | – | – | – | – | – |
| Interfund payable | – | – | – | – | 25,000 | – | – | – | – |
| Due to other governmental units | 73,037 | – | – | 752 | – | – | – | – | – |
| Deferred revenue | 9,865 | – | – | – | – | – | – | 2,539 | – |
| Total liabilities | 82,962 | – | – | 752 | 42,528 | – | – | 2,539 | – |
| Fund balances | | | | | | | | | |
| Restricted | 2,162,805 | 22,763 | 321,073 | – | 781 | 1,630,066 | 15,359 | – | – |
| Assigned | – | – | – | – | – | – | – | 422,832 | 41,047 |
| Unassigned | – | – | – | – | – | – | – | – | – |
| Total fund balances (deficits) | 2,162,805 | 22,763 | 321,073 | – | 781 | 1,630,066 | 15,359 | 422,832 | 41,047 |
| Total liabilities and fund balances | $ 2,245,767 | $ 22,763 | $ 321,073 | $ 752 | $ 43,309 | $ 1,630,066 | $ 15,359 | $ 425,371 | $ 41,047 |

**CITY OF SHOREVIEW, MINNESOTA**
Subcombining Balance Sheet
Nonmajor Capital Project Funds
December 31, 2011



| | Buffalo Lane Reconstruction | 2011 MSA Street Rehabilitation | Owasso Street Realignment | Total Nonmajor Capital Project Funds |
|---|---|---|---|---|
| Assets | | | | |
| Cash and investments | $ 11,849 | $ 11,056 | $ 33,264 | $ 4,558,795 |
| Accrued interest receivable | – | – | – | 18,553 |
| Accounts receivable | – | – | – | 99 |
| Loan receivable | – | – | – | 97,651 |
| Taxes receivable | | | | |
| Delinquent | – | – | – | 9,865 |
| Due from county | – | – | – | 42,841 |
| Special assessments receivable | | | | |
| Deferred | – | – | – | 2,539 |
| Interfund receivable | – | – | – | 71,333 |
| Total assets | $ 11,849 | $ 11,056 | $ 33,264 | $ 4,801,676 |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts payable | $ – | $ – | $ 33,264 | $ 50,852 |
| Contracts payable | 11,849 | 11,056 | – | 22,905 |
| Interfund payable | – | – | 46,333 | 71,333 |
| Due to other governmental units | – | – | – | 73,789 |
| Deferred revenue | – | – | – | 12,404 |
| Total liabilities | 11,849 | 11,056 | 79,597 | 231,283 |
| Fund balances | | | | |
| Restricted | – | – | – | 4,152,847 |
| Assigned | – | – | – | 463,879 |
| Unassigned | – | – | (46,333) | (46,333) |
| Total fund balances (deficits) | – | – | (46,333) | 4,570,393 |
| Total liabilities and fund balances | $ 11,849 | $ 11,056 | $ 33,264 | $ 4,801,676 |

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**CITY OF SHOREVIEW, MINNESOTA**
Subcombining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Capital Project Funds
For The Year Ended December 31, 2011



| | Tax Increment Financing | | | | | Tax Increment Financing | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | District #1 Non-Deluxe | District #1 Deluxe | District #2 City Center | District #3 TSI | District #4 Scandia Shores | District #5 Shoreview Mall and Summer House Senior Housing | District #6 Gateway | Closed Construction | Municipal State Aid | Capital Acquisition | Hawes, Demar Road Reconstruction | Hamline Avenue Reconstruction |
| Revenues | | | | | | | | | | | | |
| Taxes | | | | | | | | | | | | |
| Tax increments | $ 571,382 | $ 439,488 | $ 460,248 | $ 167,364 | $ 85,960 | $ 207,370 | $ 103,815 | $ – | $ – | $ – | $ – | $ – |
| Special assessments | – | – | – | – | – | – | – | – | 933 | – | – | – |
| Intergovernmental | | | | | | | | | | | | |
| State market value credit | – | – | 377 | – | – | – | 2,554 | – | – | – | – | – |
| State grant | – | – | – | – | – | – | – | – | 908,678 | – | – | – |
| Charges for services | – | – | – | – | – | – | – | – | – | – | – | – |
| Earnings on investments | 43,392 | 2,421 | 3,741 | 753 | 18 | 33,496 | 323 | 496 | 32,156 | – | – | – |
| Loan payments | – | – | 21,750 | – | – | – | – | – | – | – | – | – |
| Total revenues | 614,774 | 441,909 | 486,116 | 168,117 | 85,978 | 240,866 | 106,692 | 496 | 941,767 | – | – | – |
| Expenditures | | | | | | | | | | | | |
| Current | | | | | | | | | | | | |
| General government | – | – | – | – | – | – | – | – | – | 70,088 | – | – |
| Public works | – | – | – | – | – | – | – | | 81,793 | – | – | 80,653 |
| Community development | 15,475 | 439,488 | 2,629 | 168,597 | 36,011 | 2,738 | 106,147 | – | – | – | – | – |
| Capital outlay | | | | | | | | | | | | |
| General government | – | – | – | – | – | – | – | – | – | 223,364 | – | – |
| Public works | 71,779 | – | – | – | – | – | – | – | – | – | 16,114 | – |
| Total expenditures | 87,254 | 439,488 | 2,629 | 168,597 | 36,011 | 2,738 | 106,147 | – | 81,793 | 293,452 | 16,114 | 80,653 |
| Revenues over (under) expenditures | 527,520 | 2,421 | 483,487 | (480) | 49,967 | 238,128 | 545 | 496 | 859,974 | (293,452) | (16,114) | (80,653) |
| Other financing sources (uses) | | | | | | | | | | | | |
| Sale of capital assets | – | – | – | – | – | – | – | – | – | 500 | – | – |
| Transfer from special revenue funds | – | – | – | – | – | – | – | – | – | 23,607 | – | – |
| Transfer from capital project funds | – | – | 50,000 | – | – | – | – | – | – | 269,845 | 9,090 | 80,653 |
| Transfer to debt service funds | – | – | (425,000) | – | – | – | – | (6,994) | – | – | (11,644) | – |
| Transfer to capital project funds | – | – | – | – | (50,000) | – | – | – | (1,304,626) | – | – | – |
| Total other financing sources (uses) | – | – | (375,000) | – | (50,000) | – | – | (6,994) | (1,304,626) | 293,952 | (2,554) | 80,653 |
| Net change in fund balances | 527,520 | 2,421 | 108,487 | (480) | (33) | 238,128 | 545 | (6,498) | (444,652) | 500 | (18,668) | – |
| Fund balances – January 1 | 1,635,285 | 20,342 | 212,586 | 480 | 814 | 1,391,938 | 14,814 | 6,498 | 867,484 | 40,547 | 18,668 | – |
| Fund balances – December 31 | $ 2,162,805 | $ 22,763 | $ 321,073 | $ – | $ 781 | $ 1,630,066 | $ 15,359 | $ – | $ 422,832 | $ 41,047 | $ – | $ – |

**CITY OF SHOREVIEW, MINNESOTA**
Subcombining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Project Funds
For The Year Ended December 31, 2011



| | 2010 Pavement Rehabilitation | Buffalo Lane Reconstruction | 2011 MSA Street Rehabilitation | Owasso Street Realignment | Total Nonmajor Capital Project Funds |
|---|---|---|---|---|---|
| Revenues | | | | | |
| Taxes | | | | | |
| Tax increments | $ – | $ – | $ – | $ – | $ 2,035,627 |
| Special assessments | – | – | – | – | 933 |
| Intergovernmental | | | | | |
| State market value credit | – | – | – | – | 2,931 |
| State grant | – | – | – | – | 908,678 |
| Charges for services | 1,350 | – | – | – | 1,350 |
| Earnings on investments | – | – | – | – | 116,796 |
| Loan payments | – | – | – | – | 21,750 |
| Total revenues | 1,350 | – | – | – | 3,088,065 |
| Expenditures | | | | | |
| Current | | | | | |
| General government | – | – | – | – | 70,088 |
| Public works | – | – | – | – | 162,446 |
| Community development | – | – | – | – | 771,085 |
| Capital outlay | | | | | |
| General government | – | – | – | – | 223,364 |
| Public works | 35,655 | 153,256 | 1,223,973 | 46,333 | 1,547,110 |
| Total expenditures | 35,655 | 153,256 | 1,223,973 | 46,333 | 2,774,093 |
| Revenues over (under) expenditures | (34,305) | (153,256) | (1,223,973) | (46,333) | 313,972 |
| Other financing sources (uses) | | | | | |
| Sale of capital assets | – | – | – | – | 500 |
| Transfer from special revenue funds | – | – | – | – | 23,607 |
| Transfer from capital project funds | 34,305 | 153,256 | 1,223,973 | – | 1,821,122 |
| Transfer to debt service funds | – | – | – | – | (443,638) |
| Transfer to capital project funds | – | – | – | – | (1,354,626) |
| Total other financing sources (uses) | 34,305 | 153,256 | 1,223,973 | – | 46,965 |
| Net change in fund balances | – | – | – | (46,333) | 360,937 |
| Fund balances – January 1 | – | – | – | – | 4,209,456 |
| Fund balances – December 31 | $ – | $ – | $ – | $ (46,333) | $ 4,570,393 |

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**CITY OF SHOREVIEW, MINNESOTA**
Nonmajor Special Revenue Fund – Recycling
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
For The Year Ended December 31, 2011

**Statement 21**

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Intergovernmental | $ 60,000 | $ 60,000 | $ 70,845 | $ 10,845 |
| Charges for services | | | | |
| Recycling fees | 403,500 | 403,500 | 432,868 | 29,368 |
| Earnings on investments | – | – | 683 | 683 |
| Total revenues | 463,500 | 463,500 | 504,396 | 40,896 |
| Expenditures | | | | |
| Public works | | | | |
| Current | | | | |
| Personal services | 32,133 | 32,133 | 6,983 | 25,150 |
| Materials and supplies | – | – | 1,039 | (1,039) |
| Contractual services | 411,040 | 411,040 | 441,085 | (30,045) |
| Total expenditures | 443,173 | 443,173 | 449,107 | (5,934) |
| Net change in fund balances | $ 20,327 | $ 20,327 | 55,289 | $ 34,962 |
| Fund balances – January 1 | | | 59,671 | |
| Fund balances – December 31 | | | $ 114,960 | |

**CITY OF SHOREVIEW, MINNESOTA**
Nonmajor Special Revenue Fund – Cable TV
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
For The Year Ended December 31, 2011

**Statement 22**

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | | | | |
| Franchise fees | $ 270,000 | $ 270,000 | $ 287,206 | $ 17,206 |
| Earnings on investments | 3,000 | 3,000 | 3,174 | 174 |
| Other | 2,000 | 2,000 | 1,200 | (800) |
| Total revenues | 275,000 | 275,000 | 291,580 | 16,580 |
| Expenditures | | | | |
| General government | | | | |
| Current | | | | |
| Personal services | 115,574 | 32,123 | 28,903 | 3,220 |
| Materials and supplies | 500 | 500 | – | 500 |
| Contractual services | 169,137 | 117,137 | 112,033 | 5,104 |
| Total expenditures | 285,211 | 149,760 | 140,936 | 8,824 |
| Revenues over (under) expenditures | (10,211) | 125,240 | 150,644 | 25,404 |
| Other financing sources (uses) | | | | |
| Transfer to General Fund | – | (135,451) | (130,450) | 5,001 |
| Transfer to capital project funds | (20,000) | (20,000) | (23,607) | (3,607) |
| Total other financing sources (uses) | (20,000) | (155,451) | (154,057) | 1,394 |
| Net change in fund balances | $ (30,211) | $ (30,211) | (3,413) | $ 26,798 |
| Fund balances – January 1 | | | 219,077 | |
| Fund balances – December 31 | | | $ 215,664 | |

**CITY OF SHOREVIEW, MINNESOTA**
Nonmajor Special Revenue Fund – Slice of Shoreview Event
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
For The Year Ended December 31, 2011

**Statement 23**

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| Charges for services | $ 20,000 | $ 20,000 | $ 24,818 | $ 4,818 |
| Earnings on investments | – | – | 1,189 | 1,189 |
| Contributions | 24,000 | 24,000 | 37,864 | 13,864 |
| Total revenues | 44,000 | 44,000 | 63,871 | 19,871 |
| Expenditures | | | | |
| General government | | | | |
| Current | | | | |
| Materials and supplies | 3,000 | 3,000 | 2,553 | 447 |
| Contractual services | 47,000 | 47,000 | 54,107 | (7,107) |
| Total expenditures | 50,000 | 50,000 | 56,660 | (6,660) |
| Revenues over (under) expenditures | (6,000) | (6,000) | 7,211 | 13,211 |
| Other financing sources (uses) | | | | |
| Transfer from General Fund | 10,000 | 10,000 | 10,000 | – |
| Net change in fund balances | $ 4,000 | $ 4,000 | 17,211 | $ 13,211 |
| Fund balances – January 1 | | | 35,347 | |
| Fund balances – December 31 | | | $ 52,558 | |

**CITY OF SHOREVIEW, MINNESOTA**

Nonmajor Special Revenue Fund – Economic Development Authority **Statement 24**

Schedule of Revenues, Expenditures, and

Changes in Fund Balance – Budget and Actual

For The Year Ended December 31, 2011

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| General property taxes | | | | |
| Current | $ 25,000 | $ 25,000 | $ 24,803 | $ (197) |
| Other | – | – | 15 | 15 |
| Total general property taxes | 25,000 | 25,000 | 24,818 | (182) |
| Earnings on investments | – | – | 3,969 | 3,969 |
| Total revenues | 25,000 | 25,000 | 28,787 | 3,787 |
| Expenditures | | | | |
| Community development | | | | |
| Current | | | | |
| Personal services | – | 23,410 | 23,339 | 71 |
| Supplies | 2,000 | 2,200 | 1,776 | 424 |
| Contractual services | 16,240 | 22,640 | 19,354 | 3,286 |
| Total expenditures | 18,240 | 48,250 | 44,469 | 3,781 |
| Revenues over (under) expenditures | 6,760 | (23,250) | (15,682) | 7,568 |
| Other financing sources (uses) | | | | |
| Transfer from General Fund | – | 30,010 | 26,556 | (3,454) |
| Net change in fund balance | $ 6,760 | $ 6,760 | 10,874 | $ 4,114 |
| Fund balances – January 1 | | | 174,650 | |
| Fund balances – December 31 | | | $ 185,524 | |

**CITY OF SHOREVIEW, MINNESOTA**

Nonmajor Special Revenue Fund – Housing and Redevelopment Authority

**Statement 25**

Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
For The Year Ended December 31, 2011

| | Original Budget | Final Budget | Actual Amounts | Variance With Final Budget |
|---|---|---|---|---|
| Revenues | | | | |
| General property taxes | | | | |
| Current | $ 60,000 | $ 60,000 | $ 57,248 | $ (2,752) |
| Delinquent | – | – | 116 | 116 |
| Other | – | – | 16 | 16 |
| Total general property taxes | 60,000 | 60,000 | 57,380 | (2,620) |
| Earnings on investments | – | – | 269 | 269 |
| Total revenues | 60,000 | 60,000 | 57,649 | (2,351) |
| Expenditures | | | | |
| Community development | | | | |
| Current | | | | |
| Personal services | 20,211 | 20,211 | 31,070 | (10,859) |
| Contractual services | 30,000 | 30,000 | 15,707 | 14,293 |
| Total expenditures | 50,211 | 50,211 | 46,777 | 3,434 |
| Revenues over (under) expenditures | 9,789 | 9,789 | 10,872 | 1,083 |
| Other financing sources (uses) | | | | |
| Transfer from General Fund | – | – | 10,861 | 10,861 |
| Net change in fund balance | $ 9,789 | $ 9,789 | 21,733 | $ 11,944 |
| Fund balances – January 1 | | | 13,967 | |
| Fund balances – December 31 | | | $ 35,700 | |

## INTERNAL SERVICE FUNDS

The internal service funds were established to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis. Records are maintained on the accrual basis of accounting.

Short-Term Disability Self-Insurance Fund – This fund accounts for the receipt of monthly premiums paid by employees and costs incurred in providing short-term disability insurance to employees on a self-insured basis.

Liability Claims Fund – This fund was established to account for losses in the City's general package insurance under the deductible amount of $25,000 per loss/$75,000 annual limit.

Central Garage Fund – This fund accounts for the operation of the Service Center and vehicle maintenance and replacement. Rental rates and user fees are charged to various departments for the use of the facility and equipment.

**CITY OF SHOREVIEW, MINNESOTA**
Combining Statement of Net Assets
Internal Service Funds
December 31, 2011

**Statement 26**

| | Short-Term Disability Self-Insurance | Liability Claims | Central Garage | Total |
|---|---|---|---|---|
| Assets | | | | |
| Current assets | | | | |
| Cash and investments | $ 41,503 | $ 191,983 | $ 769,837 | $ 1,003,323 |
| Accrued interest receivable | – | 652 | 2,920 | 3,572 |
| Accounts receivable | – | – | 34 | 34 |
| Taxes receivable | – | – | 1,676 | 1,676 |
| Due from other governmental units | – | – | 56,142 | 56,142 |
| Prepaid items | – | – | 2,544 | 2,544 |
| Total current assets | 41,503 | 192,635 | 833,153 | 1,067,291 |
| Noncurrent assets | | | | |
| Capital assets | | | | |
| Land | – | – | 36,293 | 36,293 |
| Buildings and structures | – | – | 6,786,055 | 6,786,055 |
| Machinery and equipment | – | – | 4,703,977 | 4,703,977 |
| Total capital assets | – | – | 11,526,325 | 11,526,325 |
| Less accumulated depreciation | – | – | (2,896,166) | (2,896,166) |
| Total capital assets (net of accumulated depreciation) | – | – | 8,630,159 | 8,630,159 |
| Total assets | 41,503 | 192,635 | 9,463,312 | 9,697,450 |
| Liabilities | | | | |
| Current liabilities | | | | |
| Accounts payable | – | 581 | 22,877 | 23,458 |
| Salaries payable | – | – | 2,413 | 2,413 |
| Contracts payable | – | – | 1,000 | 1,000 |
| Accrued bond interest payable | – | – | 103,264 | 103,264 |
| Due to other governments | – | – | 401 | 401 |
| Compensated absences payable | – | – | 253 | 253 |
| General obligation bonds payable | – | – | 100,000 | 100,000 |
| Total current liabilities | – | 581 | 230,208 | 230,789 |
| Noncurrent liabilities | | | | |
| Compensated absences payable (net of current portion) | – | – | 4,873 | 4,873 |
| General obligation bonds payable (net of current portion) | – | – | 5,515,000 | 5,515,000 |
| Total noncurrent liabilities | – | – | 5,519,873 | 5,519,873 |
| Total liabilities | – | 581 | 5,750,081 | 5,750,662 |
| Net assets | | | | |
| Invested in capital assets, net of related debt | – | – | 3,015,159 | 3,015,159 |
| Unrestricted | 41,503 | 192,054 | 698,072 | 931,629 |
| Total net assets | $ 41,503 | $ 192,054 | $ 3,713,231 | $ 3,946,788 |

**CITY OF SHOREVIEW, MINNESOTA**
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Internal Service Funds
For The Year Ended December 31, 2011

**Statement 27**

| | Short-Term Disability Self-Insurance | Liability Claims | Central Garage | Total |
|---|---|---|---|---|
| Operating revenues | | | | |
| Charges for services | $ 7,467 | $ – | $ 1,060,926 | $ 1,068,393 |
| Operating expenses | | | | |
| Personal services | 12,101 | – | 186,261 | 198,362 |
| Materials and supplies | – | – | 260,668 | 260,668 |
| Contractual services | – | 29,892 | 42,125 | 72,017 |
| Utilities | – | – | 24,472 | 24,472 |
| Insurance | – | – | 23,519 | 23,519 |
| Depreciation | – | – | 481,085 | 481,085 |
| Total operating expenses | 12,101 | 29,892 | 1,018,130 | 1,060,123 |
| Operating income (loss) | (4,634) | (29,892) | 42,796 | 8,270 |
| Nonoperating revenues (expenses) | | | | |
| General property taxes | – | – | 97,886 | 97,886 |
| Earnings on investments | 948 | 3,904 | 17,484 | 22,336 |
| Gain on sale of capital assets | – | – | 64,457 | 64,457 |
| Loss on disposal of capital assets | – | – | (6,663) | (6,663) |
| Other | – | 43,002 | 3,562 | 46,564 |
| Interest and paying agent fees | – | – | (250,112) | (250,112) |
| Total nonoperating revenues (expenses) | 948 | 46,906 | (73,386) | (25,532) |
| Income (loss) before contributions and transfers | (3,686) | 17,014 | (30,590) | (17,262) |
| Capital contributions | – | – | 87,391 | 87,391 |
| Transfers | | | | |
| Transfer from utility funds | – | – | 180,600 | 180,600 |
| Change in net assets | (3,686) | 17,014 | 237,401 | 250,729 |
| Net assets – January 1 | 45,189 | 175,040 | 3,475,830 | 3,696,059 |
| Net assets – December 31 | $ 41,503 | $ 192,054 | $ 3,713,231 | $ 3,946,788 |

**CITY OF SHOREVIEW, MINNESOTA**
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended December 31, 2011

**Statement 28**

| | Short-Term Disability Self-Insurance | Liability Claims | Central Garage | Total |
|---|---|---|---|---|
| Cash flows from operating activities | | | | |
| Receipts from interfund services provided | $ 7,467 | $ – | $ 1,060,926 | $ 1,068,393 |
| Payments to suppliers | – | (56,027) | (362,337) | (418,364) |
| Payments to employees | (12,101) | – | (188,053) | (200,154) |
| Miscellaneous revenue | – | 43,002 | 3,562 | 46,564 |
| Net cash provided (used) by operating activities | (4,634) | (13,025) | 514,098 | 496,439 |
| Cash flows from capital and related financing activities | | | | |
| Proceeds from sales of capital assets | – | – | 81,477 | 81,477 |
| Acquisition and construction of capital assets | – | – | (955,967) | (955,967) |
| Receipts from taxpayers | – | – | 96,210 | 96,210 |
| Transfers from other funds | – | – | 180,600 | 180,600 |
| Capital contributions | – | – | 120,716 | 120,716 |
| Interest and paying agent fees on capital debt | – | – | (345,324) | (345,324) |
| Net cash provided (used) by capital and related financing activities | – | – | (822,288) | (822,288) |
| Cash flows from investing activities | | | | |
| Earnings on investments | 948 | 4,184 | 28,151 | 33,283 |
| Net increase (decrease) in cash and cash equivalents | (3,686) | (8,841) | (280,039) | (292,566) |
| Cash and cash equivalents – January 1 | 45,189 | 200,824 | 1,049,876 | 1,295,889 |
| Cash and cash equivalents – December 31 | $ 41,503 | $ 191,983 | $ 769,837 | $ 1,003,323 |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities | | | | |
| Operating income (loss) | $ (4,634) | $ (29,892) | $ 42,796 | $ 8,270 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities | | | | |
| Miscellaneous revenue | – | 43,002 | 3,562 | 46,564 |
| Depreciation | – | – | 481,085 | 481,085 |
| Decrease (increase) in receivables | – | – | (34) | (34) |
| Decrease (increase) in prepaid items | – | – | (670) | (670) |
| Increase (decrease) in payables | – | (26,135) | (12,641) | (38,776) |
| Total adjustments | – | 16,867 | 471,302 | 488,169 |
| Net cash provided (used) by operating activities | $ (4,634) | $ (13,025) | $ 514,098 | $ 496,439 |
| Noncash investing, capital, and financing activities | | | | |
| Capital asset purchase on account - Accounts payable | $ – | $ – | $ (181,263) | $ (181,263) |
| Capital asset purchase on account - Contracts payable | – | – | (223,039) | (223,039) |
| Due from other governmental units - Capital contribution | – | – | (33,325) | (33,325) |
| Sale of capital assets | – | – | 20,000 | 20,000 |
| Taxes receivable | – | – | 1,676 | 1,676 |

## FIDUCIARY FUNDS

Agency funds account for assets held by a governmental unit in a custodial capacity as an agent for individuals, private organizations, other governmental units, and other funds. The City has the following agency funds:

Hockey Association – This fund accounts for the temporary investment of assets retained by the City pursuant to agreements between the communities of Shoreview, Arden Hills, Mounds View, and New Brighton, and the state of Minnesota Amateur Sports Commission regarding the purchase of ice time at the National Sports Center Ice Arena located in the City of Blaine.

Lake Johanna Volunteer Fire Department – This fund accounts for the temporary receipt and payment of the Lake Johanna Volunteer Fire Department State Fire Aid.

**CITY OF SHOREVIEW, MINNESOTA**
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2011

**Statement 29**

| | Agency | | |
|---|---|---|---|
| | Hockey Association | Lake Johanna Volunteer Fire Department | Total |
| Assets | | | |
| Cash and investments | $ 408,316 | $ – | $ 408,316 |
| Accrued interest receivable | 928 | – | 928 |
| Total assets | $ 409,244 | $ – | $ 409,244 |
| Liabilities | | | |
| Deposits payable | $ 409,244 | $ – | $ 409,244 |

**CITY OF SHOREVIEW, MINNESOTA**
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For The Year Ended December 31, 2011

**Statement 30**

| | Agency | | | |
|---|---|---|---|---|
| | Balance – January 1, 2011 | Additions | Deletions | Balance – December 31, 2011 |
| **Hockey Association** | | | | |
| Assets | | | | |
| Cash and investments | $ 408,211 | $ 7,321 | $ 7,216 | $ 408,316 |
| Accrued interest receivable | 161 | 928 | 161 | 928 |
| Total assets | $ 408,372 | $ 8,249 | $ 7,377 | $ 409,244 |
| Liabilities | | | | |
| Deposits payable | $ 408,372 | $ 8,249 | $ 7,377 | $ 409,244 |
| **Lake Johanna Volunteer Fire Department** | | | | |
| Assets | | | | |
| Cash and investments | $ – | $ 187,168 | $ 187,168 | $ – |
| Liabilities | | | | |
| State fire aid payable | $ – | $ 187,168 | $ 187,168 | $ – |
| **Total** | | | | |
| Assets | | | | |
| Cash and investments | $ 408,211 | $ 194,489 | $ 194,384 | $ 408,316 |
| Accrued interest receivable | 161 | 928 | 161 | 928 |
| Total assets | $ 408,372 | $ 195,417 | $ 194,545 | $ 409,244 |
| Liabilities | | | | |
| Deposits payable | $ 408,372 | $ 8,249 | $ 7,377 | $ 409,244 |
| State fire aid payable | – | 187,168 | 187,168 | – |
| Total liabilities | $ 408,372 | $ 195,417 | $ 194,545 | $ 409,244 |

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# FINANCIAL SECTION –
# SUPPLEMENTARY FINANCIAL INFORMATION

# TAB

# SUPPLEMENTARY FINANCIAL INFORMATION

**CITY OF SHOREVIEW, MINNESOTA**
Combining Schedule of Indebtedness
December 31, 2011

**Exhibit 1**

| | Interest Rate | Issue Date | Maturity Date | Prior Years Authorized and Issued | Prior Years Payments | Outstanding 12/31/2010 | 2011 Issued | 2011 Payments | Outstanding 12/31/2011 | Principal Due in 2012 | Interest Due in 2012 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Bonded indebtedness | | | | | | | | | | | |
| G.O. improvement bonds | | | | | | | | | | | |
| 1995 Improvement Bonds | 4.10–5.50% | 12/01/1995 | 02/01/2012 | $ 850,000 | $ 720,000 | $ 130,000 | $ – | $ 65,000 | $ 65,000 | $ 65,000 | $ 1,788 |
| 2001 Improvement Bonds | 2.65–4.05% | 11/01/2001 | 02/01/2012 | 635,000 | 475,000 | 160,000 | – | 80,000 | 80,000 | 80,000 | 1,620 |
| 2002 Improvement Bonds | 2.50–3.65% | 11/01/2002 | 02/01/2014 | 430,000 | 240,000 | 190,000 | – | 45,000 | 145,000 | 45,000 | 4,329 |
| 2004 Improvement Bonds | 1.25–3.75% | 02/01/2004 | 02/01/2016 | 455,000 | 190,000 | 265,000 | – | 40,000 | 225,000 | 45,000 | 7,206 |
| 2006 Improvement Bonds | 3.25–4.00% | 03/01/2006 | 02/01/2022 | 205,000 | 45,000 | 160,000 | – | 15,000 | 145,000 | 15,000 | 5,163 |
| 2008 Improvement Bonds | 3.50–4.375% | 11/15/2008 | 02/01/2025 | 330,000 | – | 330,000 | – | 15,000 | 315,000 | 15,000 | 12,656 |
| 2009 Improvement Bonds | 3.00–4.00% | 11/15/2009 | 02/01/2021 | 235,000 | – | 235,000 | – | – | 235,000 | 20,000 | 7,563 |
| 2010 Improvement Bonds | 1.00–4.00% | 12/16/2010 | 02/01/2022 | 140,000 | – | 140,000 | – | – | 140,000 | – | 3,799 |
| Total G.O. improvement bonds | | | | 3,280,000 | 1,670,000 | 1,610,000 | – | 260,000 | 1,350,000 | 285,000 | 44,124 |
| G.O. tax increment bonds | | | | | | | | | | | |
| G.O. Refunding Tax Increment Bonds of 2004 | 1.50–3.40% | 02/01/2004 | 02/01/2013 | 2,625,000 | 1,535,000 | 1,090,000 | – | 350,000 | 740,000 | 370,000 | 18,592 |
| G.O. Refunding Tax Increment Bonds of 2007 | 4.00% | 11/01/2007 | 12/01/2015 | 1,090,000 | – | 1,090,000 | – | – | 1,090,000 | 140,000 | 43,600 |
| Total G.O. tax increment bonds | | | | 3,715,000 | 1,535,000 | 2,180,000 | – | 350,000 | 1,830,000 | 510,000 | 62,192 |
| Other G.O. improvement bonds | | | | | | | | | | | |
| G.O. Capital Improvement Plan Bonds of 2004 | 2.00–4.10% | 10/01/2004 | 02/01/2020 | 1,600,000 | 425,000 | 1,175,000 | – | 100,000 | 1,075,000 | 100,000 | 38,868 |
| G.O. Street Improvement Bonds of 2006 | 4.00–4.20% | 06/01/2006 | 02/01/2022 | 2,500,000 | 340,000 | 2,160,000 | – | 145,000 | 2,015,000 | 150,000 | 78,880 |
| G.O. Capital Improvement Plan Bonds of 2010 | 1.20–5.85% | 03/10/2010 | 02/01/2030 | 5,615,000 | – | 5,615,000 | – | – | 5,615,000 | 100,000 | 247,232 |
| Total other G.O. improvement bonds | | | | 9,715,000 | 765,000 | 8,950,000 | – | 245,000 | 8,705,000 | 350,000 | 364,980 |
| G.O. revenue bonds | | | | | | | | | | | |
| G.O. Water Revenue Bonds of 1999 | 4.15–5.20% | 11/01/1999 | 02/01/2012 | 1,015,000 | 800,000 | 215,000 | – | 105,000 | 110,000 | 110,000 | 2,860 |
| G.O. Water Revenue Bonds of 2001 | 2.30–4.05% | 11/01/2001 | 02/01/2012 | 680,000 | 525,000 | 155,000 | – | 75,000 | 80,000 | 80,000 | 1,620 |
| G.O. Water Revenue Bonds of 2002 | 2.50–3.65% | 11/01/2002 | 02/01/2014 | 295,000 | 175,000 | 120,000 | – | 30,000 | 90,000 | 30,000 | 2,648 |
| G.O. Water Revenue Bonds of 2004 | 1.25–3.75% | 02/01/2004 | 02/01/2016 | 445,000 | 230,000 | 215,000 | – | 40,000 | 175,000 | 40,000 | 5,473 |
| G.O. Water Revenue Bonds of 2006 | 3.25–4.00% | 03/01/2006 | 02/01/2022 | 860,000 | 135,000 | 725,000 | – | 50,000 | 675,000 | 50,000 | 24,660 |
| G.O. Water Revenue Bonds of 2007 | 3.50–4.15% | 11/01/2007 | 02/01/2023 | 845,000 | 80,000 | 765,000 | – | 45,000 | 720,000 | 50,000 | 27,027 |
| G.O. Water Revenue Bonds of 2008 | 3.50–4.375% | 11/15/2008 | 02/01/2025 | 2,365,000 | 90,000 | 2,275,000 | – | 115,000 | 2,160,000 | 120,000 | 86,445 |
| G.O. Water Revenue Bonds of 2010 | 0.75–4.60% | 12/16/2010 | 02/01/2026 | 1,240,000 | – | 1,240,000 | – | – | 1,240,000 | 70,000 | 37,926 |
| G.O. Sewer Revenue Bonds of 2004 | 1.25–3.75% | 02/01/2004 | 02/01/2016 | 395,000 | 180,000 | 215,000 | – | 30,000 | 185,000 | 30,000 | 6,073 |
| G.O. Sewer Revenue Bonds of 2006 | 3.25–4.00% | 03/01/2006 | 02/01/2022 | 270,000 | 45,000 | 225,000 | – | 15,000 | 210,000 | 15,000 | 7,683 |
| G.O. Sewer Revenue Bonds of 2007 | 3.50–4.15% | 11/01/2007 | 02/01/2023 | 260,000 | 25,000 | 235,000 | – | 15,000 | 220,000 | 15,000 | 8,270 |
| G.O. Sewer Revenue Bonds of 2008 | 3.50–4.375% | 11/15/2008 | 02/01/2025 | 580,000 | 20,000 | 560,000 | – | 30,000 | 530,000 | 30,000 | 21,189 |
| G.O. Sewer Revenue Bonds of 2010 | 0.75–4.60% | 12/16/2010 | 02/01/2026 | 985,000 | – | 985,000 | – | – | 985,000 | 55,000 | 30,219 |
| G.O. Surface Water Revenue Bonds of 2002 | 2.50–3.65% | 11/01/2002 | 02/01/2014 | 475,000 | 285,000 | 190,000 | – | 45,000 | 145,000 | 45,000 | 4,329 |
| G.O. Surface Water Revenue Bonds of 2004 | 1.25–3.75% | 02/01/2004 | 02/01/2016 | 535,000 | 245,000 | 290,000 | – | 45,000 | 245,000 | 45,000 | 7,944 |
| G.O. Surface Water Revenue Bonds of 2007 | 3.50–4.15% | 11/01/2007 | 02/01/2023 | 600,000 | 55,000 | 545,000 | – | 35,000 | 510,000 | 35,000 | 19,147 |
| G.O. Surface Water Revenue Bonds of 2008 | 3.50–4.375% | 11/15/2008 | 02/01/2025 | 230,000 | 10,000 | 220,000 | – | 10,000 | 210,000 | 10,000 | 8,445 |
| G.O. Surface Water Revenue Bonds of 2009 | 3.00–4.00% | 11/15/2009 | 02/01/2021 | 1,180,000 | – | 1,180,000 | – | 90,000 | 1,090,000 | 100,000 | 35,050 |
| G.O. Surface Water Revenue Bonds of 2010 | 0.75–4.60% | 12/16/2010 | 02/01/2026 | 355,000 | – | 355,000 | – | – | 355,000 | 20,000 | 10,963 |
| Total G.O. revenue bonds | | | | 13,610,000 | 2,900,000 | 10,710,000 | – | 775,000 | 9,935,000 | 950,000 | 347,971 |
| Total bonded indebtedness | | | | 30,320,000 | 6,870,000 | 23,450,000 | – | 1,630,000 | 21,820,000 | 2,095,000 | 819,267 |
| Certificates of Participation of 2002 | 2.00–5.00% | 08/01/2002 | 02/01/2023 | 6,175,000 | 1,495,000 | 4,680,000 | – | 4,680,000 | – | – | – |
| Refunding Certificates of Participation of 2011 | 2.00–3.75% | 04/01/2011 | 08/01/2023 | – | – | – | 4,620,000 | – | 4,620,000 | 290,000 | 173,353 |
| Loan payable | – | 09/26/2006 | N/A | 6,000,000 | – | 6,000,000 | – | – | 6,000,000 | – | – |
| Compensated absences | N/A | N/A | N/A | – | – | 338,301 | 440,555 | 441,457 | 337,399 | 16,641 | – |
| Total city indebtedness | | | | $ 42,495,000 | $ 8,365,000 | $ 34,468,301 | $ 5,060,555 | $ 6,751,457 | $ 32,777,399 | $ 2,401,641 | $ 992,620 |

N/A – Not Applicable

**CITY OF SHOREVIEW, MINNESOTA**
Taxable Valuations, Tax Levies, and Tax Rates

**Exhibit 2**

| | Tax Capacity Values 2009/2010 | Tax Capacity Values 2010/2011 |
|---|---|---|
| Taxable valuations | | |
| Real estate | $ 34,561,300 | $ 32,422,015 |
| Personal property | 269,727 | 276,239 |
| Fiscal disparities net | 58,737 | (124,746) |
| Less captured tax increment value | (1,933,124) | (1,784,852) |
| Totals | $ 32,956,640 | $ 30,788,656 |
| Tax levies | | |
| Year of extension | 2009 | 2010 |
| Year of collection | 2010 | 2011 |

| | Certified Levy | Tax Capacity Rate | Certified Levy | Tax Capacity Rate |
|---|---|---|---|---|
| Taxes levied | | | | |
| General Fund | $ 6,228,739 * | 20.053% | $ 6,343,983 ** | 21.634% |
| Shoreview EDA | – | – | 25,000 | 0.085% |
| Capital project funds | 1,890,000 | 5.786% | 2,000,000 | 6.821% |
| Debt service funds | 565,000 | 1.730% | 527,000 | 1.797% |
| Central Garage Fund | – | – | 98,000 | 0.334% |
| Totals | $ 8,683,739 | 27.569% | $ 8,993,983 | 30.671% |
| Shoreview HRA | $ 48,035 *** | 0.169% | $ 57,730 **** | 0.198% |

* Reduced by market value homestead credit of $321,261 to be paid by the state of Minnesota.
** Reduced by market value homestead credit of $351,751 to be paid by the state of Minnesota.
*** Reduced by market value homestead credit of $1,965 to be paid by the state of Minnesota.
**** Reduced by market value homestead credit of $2,270 to be paid by the state of Minnesota.

**CITY OF SHOREVIEW, MINNESOTA**
Schedule of Deferred Tax Levies
Other General Obligation Bonds
December 31, 2011

**Exhibit 3**

| Year of Tax Levy/Collection | G.O. Capital Improvement Plan Bonds of 2004 | G.O. Capital Improvement Plan Bonds 2010 | G.O. Street Improvement Bonds of 2006 | Total |
|---|---|---|---|---|
| 2011/2012 | $ 143,000 | $ 216,000 | $ 232,000 | $ 591,000 |
| 2012/2013 | 150,614 | 425,577 | 241,164 | 817,355 |
| 2013/2014 | 151,764 | 422,650 | 239,694 | 814,108 |
| 2014/2015 | 152,607 | 424,389 | 243,264 | 820,260 |
| 2015/2016 | 147,945 | 425,032 | 241,164 | 814,141 |
| 2016/2017 | 153,657 | 430,311 | 244,104 | 828,072 |
| 2017/2018 | 153,447 | 429,412 | 241,374 | 824,233 |
| 2018/2019 | 153,027 | 432,909 | 243,479 | 829,415 |
| 2019/2020 | – | 430,133 | 245,154 | 675,287 |
| 2020/2021 | – | 432,172 | 246,173 | 678,345 |
| 2021/2022 | – | 433,410 | – | 433,410 |
| 2022/2023 | – | 434,127 | – | 434,127 |
| 2023/2024 | – | 434,307 | – | 434,307 |
| 2024/2025 | – | 433,938 | – | 433,938 |
| 2025/2026 | – | 433,007 | – | 433,007 |
| 2026/2027 | – | 431,027 | – | 431,027 |
| 2027/2028 | – | 433,451 | – | 433,451 |
| 2028/2029 | – | 429,683 | – | 429,683 |
| 2029/2030 | – | 430,521 | – | 430,521 |
| Totals | $ 1,206,061 | $ 7,962,056 | $ 2,417,570 | $ 11,585,687 |

**CITY OF SHOREVIEW, MINNESOTA**
Schedule of Deferred Tax Levies
General Obligation Improvement Bonds
December 31, 2011

**Exhibit 4**

| Year of Tax Levy/ Collection | G.O. Improvement Bonds | | | | | |
|---|---|---|---|---|---|---|
| | 2002 | 2004 | 2006 | 2009 | 2010 | Total |
| 2011/2012 | $ 57,026 | $ – | $ 10,000 | $ – | $ – | $ 67,026 |
| 2012/2013 | 18,363 | 50,821 | 6,581 | 2,350 | – | 78,115 |
| 2013/2014 | – | 52,947 | 6,014 | 6,970 | – | 65,931 |
| 2014/2015 | – | 28,577 | 5,431 | 6,182 | 3,095 | 43,285 |
| 2015/2016 | – | – | 10,098 | 5,395 | 2,839 | 18,332 |
| 2016/2017 | – | – | 6,990 | 4,542 | 2,509 | 14,041 |
| 2017/2018 | – | – | 6,591 | 3,623 | 2,115 | 12,329 |
| 2018/2019 | – | – | 6,187 | 2,704 | 1,642 | 10,533 |
| 2019/2020 | – | – | 5,778 | 1,654 | 1,130 | 8,562 |
| 2020/2021 | – | – | 5,363 | – | 562 | 5,925 |
| Total | $ 75,389 | $ 132,345 | $ 69,033 | $ 33,420 | $ 13,892 | $ 324,079 |

**CITY OF SHOREVIEW, MINNESOTA**
Debt Service Payments to Maturity
Revenue Bonds
December 31, 2011



| | Water Revenue Bonds | | | | | |
|---|---|---|---|---|---|---|
| | 1999 | 2001 | 2002 | 2004 | 2006 | 2007 |
| Bonds payable | $ 110,000 | $ 80,000 | $ 90,000 | $ 175,000 | $ 675,000 | $ 720,000 |
| Future interest payable | 2,860 | 1,620 | 4,816 | 13,891 | 154,372 | 184,953 |
| Totals | $ 112,860 | $ 81,620 | $ 94,816 | $ 188,891 | $ 829,372 | $ 904,953 |
| Payments to maturity | | | | | | |
| 2012 | $ 112,860 | $ 81,620 | $ 32,648 | $ 45,473 | $ 74,660 | $ 77,027 |
| 2013 | – | – | 31,620 | 44,122 | 72,885 | 75,227 |
| 2014 | – | – | 30,548 | 42,723 | 75,995 | 73,415 |
| 2015 | – | – | – | 41,292 | 73,987 | 76,471 |
| 2016 | – | – | – | 15,281 | 76,860 | 74,409 |
| 2017 | – | – | – | – | 74,705 | 77,238 |
| 2018 | – | – | – | – | 77,425 | 74,943 |
| 2019 | – | – | – | – | 74,843 | 72,603 |
| 2020 | – | – | – | – | 77,130 | 75,117 |
| 2021 | – | – | – | – | 74,382 | 77,400 |
| 2022 | – | – | – | – | 76,500 | 74,547 |
| 2023 | – | – | – | – | – | 76,556 |
| 2024 | – | – | – | – | – | – |
| 2025 | – | – | – | – | – | – |
| 2026 | – | – | – | – | – | – |
| | $ 112,860 | $ 81,620 | $ 94,816 | $ 188,891 | $ 829,372 | $ 904,953 |

**CITY OF SHOREVIEW, MINNESOTA**
Debt Service Payments to Maturity
Revenue Bonds
December 31, 2011



| | Water Revenue Bonds | | Sewer Revenue Bonds | | | | | Surface Water Revenue Bonds | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2008 | 2010 | 2004 | 2006 | 2007 | 2008 | 2010 | 2002 | 2004 | 2007 | 2008 | 2009 | 2010 | Total |
| Bonds payable | $ 2,160,000 | $ 1,240,000 | $ 185,000 | $ 210,000 | $ 220,000 | $ 530,000 | $ 985,000 | $ 145,000 | $ 245,000 | $ 510,000 | $ 210,000 | $ 1,090,000 | $ 355,000 | $ 9,935,000 |
| Future interest payable | 698,693 | 368,213 | 17,685 | 47,873 | 57,095 | 170,645 | 294,110 | 7,940 | 23,137 | 130,592 | 68,674 | 201,875 | 106,657 | 2,555,701 |
| Totals | $ 2,858,693 | $ 1,608,213 | $ 202,685 | $ 257,873 | $ 277,095 | $ 700,645 | $ 1,279,110 | $ 152,940 | $ 268,137 | $ 640,592 | $ 278,674 | $ 1,291,875 | $ 461,657 | $ 12,490,701 |
| Payments to maturity | | | | | | | | | | | | | | |
| 2012 | $ 206,445 | $ 107,926 | $ 36,073 | $ 22,683 | $ 23,270 | $ 51,189 | $ 85,219 | $ 49,329 | $ 52,944 | $ 54,147 | $ 18,445 | $ 135,050 | $ 30,963 | $ 1,297,971 |
| 2013 | 201,945 | 112,289 | 39,972 | 22,150 | 22,730 | 50,064 | 89,712 | 52,700 | 51,425 | 52,887 | 18,070 | 132,050 | 30,787 | 1,100,635 |
| 2014 | 202,195 | 111,445 | 43,660 | 21,610 | 22,186 | 48,902 | 89,037 | 50,911 | 54,762 | 51,619 | 17,683 | 129,050 | 30,563 | 1,096,304 |
| 2015 | 202,095 | 110,367 | 42,230 | 25,970 | 21,631 | 47,701 | 88,175 | – | 52,975 | 55,230 | 22,182 | 130,975 | 30,275 | 1,021,556 |
| 2016 | 201,795 | 113,918 | 40,750 | 25,230 | 21,069 | 51,401 | 87,058 | – | 56,031 | 53,730 | 21,582 | 127,825 | 29,902 | 996,841 |
| 2017 | 201,295 | 112,077 | – | 24,480 | 25,407 | 50,001 | 85,677 | – | – | 52,220 | 20,983 | 129,463 | 34,380 | 887,926 |
| 2018 | 200,595 | 109,878 | – | 23,720 | 24,642 | 48,601 | 88,953 | – | – | 55,594 | 20,382 | 125,750 | 33,693 | 884,176 |
| 2019 | 204,595 | 107,377 | – | 22,955 | 23,862 | 52,101 | 86,922 | – | – | 53,839 | 19,782 | 126,812 | 32,911 | 878,602 |
| 2020 | 203,175 | 109,548 | – | 22,180 | 23,068 | 50,471 | 84,695 | – | – | 52,050 | 19,171 | 127,400 | 32,055 | 876,060 |
| 2021 | 206,328 | 106,424 | – | 21,395 | 22,263 | 48,811 | 87,212 | – | – | 55,138 | 18,549 | 127,500 | 31,136 | 876,538 |
| 2022 | 204,081 | 103,130 | – | 25,500 | 21,448 | 52,025 | 84,500 | – | – | 53,100 | 17,919 | – | 30,168 | 742,918 |
| 2023 | 206,431 | 104,517 | – | – | 25,519 | 50,112 | 81,612 | – | – | 51,038 | 22,175 | – | 29,136 | 647,096 |
| 2024 | 208,234 | 100,625 | – | – | – | 48,172 | 83,475 | – | – | – | 21,313 | – | 28,055 | 489,874 |
| 2025 | 209,484 | 101,507 | – | – | – | 51,094 | 80,138 | – | – | – | 20,438 | – | 26,943 | 489,604 |
| 2026 | – | 97,185 | – | – | – | – | 76,725 | – | – | – | – | – | 30,690 | 204,600 |
| | $ 2,858,693 | $ 1,608,213 | $ 202,685 | $ 257,873 | $ 277,095 | $ 700,645 | $ 1,279,110 | $ 152,940 | $ 268,137 | $ 640,592 | $ 278,674 | $ 1,291,875 | $ 461,657 | $ 12,490,701 |

**CITY OF SHOREVIEW, MINNESOTA**
Debt Service Payments to Maturity
General Obligation Improvement Bonds
December 31, 2011

**Exhibit 6**

| | G.O. Improvement Bonds | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1995 | 2001 | 2002 | 2004 | 2006 | 2008 | 2009 | 2010 | Total |
| Bonds payable | $ 65,000 | $ 80,000 | $ 145,000 | $ 225,000 | $ 145,000 | $ 315,000 | $ 235,000 | $ 140,000 | $ 1,350,000 |
| Future interest payable | 1,788 | 1,620 | 7,941 | 20,169 | 27,668 | 101,582 | 43,419 | 27,611 | 231,798 |
| Total | $ 66,788 | $ 81,620 | $ 152,941 | $ 245,169 | $ 172,668 | $ 416,582 | $ 278,419 | $ 167,611 | $ 1,581,798 |
| Payments to maturity | | | | | | | | | |
| 2012 | $ 66,788 | $ 81,620 | $ 49,329 | $ 52,206 | $ 20,163 | $ 27,656 | $ 27,563 | $ 3,799 | $ 329,124 |
| 2013 | – | – | 52,700 | 50,688 | 19,630 | 32,000 | 26,963 | 13,749 | 195,730 |
| 2014 | – | – | 50,912 | 49,112 | 19,090 | 31,225 | 26,363 | 13,636 | 190,338 |
| 2015 | – | – | – | 52,413 | 18,543 | 30,425 | 30,687 | 18,452 | 150,520 |
| 2016 | – | – | – | 40,750 | 17,987 | 29,625 | 29,937 | 18,172 | 136,471 |
| 2017 | – | – | – | – | 22,330 | 28,825 | 29,156 | 17,828 | 98,139 |
| 2018 | – | – | – | – | 11,760 | 28,025 | 28,313 | 17,415 | 85,513 |
| 2019 | – | – | – | – | 11,378 | 27,225 | 27,437 | 16,946 | 82,986 |
| 2020 | – | – | – | – | 10,989 | 31,307 | 26,500 | 16,433 | 85,229 |
| 2021 | – | – | – | – | 10,598 | 30,269 | 25,500 | 15,881 | 82,248 |
| 2022 | – | – | – | – | 10,200 | 29,219 | – | 15,300 | 54,719 |
| 2023 | – | – | – | – | – | 28,156 | – | – | 28,156 |
| 2024 | – | – | – | – | – | 31,969 | – | – | 31,969 |
| 2025 | – | – | – | – | – | 30,656 | – | – | 30,656 |
| | $ 66,788 | $ 81,620 | $ 152,941 | $ 245,169 | $ 172,668 | $ 416,582 | $ 278,419 | $ 167,611 | $ 1,581,798 |

**CITY OF SHOREVIEW, MINNESOTA**
Debt Service Payments to Maturity
G.O. Tax Increment and Other General Obligation Bonds
December 31, 2011

**Exhibit 7**

| | G.O. Tax Increment Bonds | | Other G.O. Bonds | | | |
|---|---|---|---|---|---|---|
| | Refunding Bonds | | Capital Plan | Street | Capital Plan | |
| | 2004 | 2007 | 2004 | 2006 | 2010 | Total |
| Bonds payable | $ 740,000 | $ 1,090,000 | $ 1,075,000 | $ 2,015,000 | $ 5,615,000 | $ 10,535,000 |
| Future interest payable | 24,882 | 123,200 | 199,868 | 488,315 | 2,988,834 | 3,825,099 |
| Total | $ 764,882 | $ 1,213,200 | $ 1,274,868 | $ 2,503,315 | $ 8,603,834 | $ 14,360,099 |
| Payments to maturity | | | | | | |
| 2012 | $ 388,592 | $ 183,600 | $ 138,868 | $ 228,880 | $ 347,232 | $ 1,287,172 |
| 2013 | 376,290 | 298,000 | 140,281 | 227,780 | 489,489 | 1,531,840 |
| 2014 | – | 367,600 | 141,490 | 226,480 | 484,773 | 1,220,343 |
| 2015 | – | 364,000 | 142,439 | 224,980 | 483,825 | 1,215,244 |
| 2016 | – | – | 143,120 | 228,180 | 481,625 | 852,925 |
| 2017 | – | – | 138,620 | 226,080 | 483,295 | 847,995 |
| 2018 | – | – | 143,740 | 228,680 | 478,660 | 851,080 |
| 2019 | – | – | 143,440 | 225,882 | 477,650 | 846,972 |
| 2020 | – | – | 142,870 | 227,683 | 470,571 | 841,124 |
| 2021 | – | – | – | 228,965 | 467,587 | 696,552 |
| 2022 | – | – | – | 229,725 | 463,635 | 693,360 |
| 2023 | – | – | – | – | 458,908 | 458,908 |
| 2024 | – | – | – | – | 453,385 | 453,385 |
| 2025 | – | – | – | – | 447,047 | 447,047 |
| 2026 | – | – | – | – | 439,530 | 439,530 |
| 2027 | – | – | – | – | 430,625 | 430,625 |
| 2028 | – | – | – | – | 425,410 | 425,410 |
| 2029 | – | – | – | – | 414,033 | 414,033 |
| 2030 | – | – | – | – | 406,554 | 406,554 |
| | $ 764,882 | $ 1,213,200 | $ 1,274,868 | $ 2,503,315 | $ 8,603,834 | $ 14,360,099 |

**CITY OF SHOREVIEW, MINNESOTA**
Debt Service Payments to Maturity
Certificates of Participation
December 31, 2011

**Exhibit 8**

| | Refunding Certificates of Participation 2011 |
|---|---|
| Bonds payable | $ 4,620,000 |
| Future interest payable | 1,042,921 |
| Total | $ 5,662,921 |
| | |
| Payments to maturity | |
| 2012 | $ 463,353 |
| 2013 | 469,215 |
| 2014 | 467,315 |
| 2015 | 470,315 |
| 2016 | 467,935 |
| 2017 | 469,540 |
| 2018 | 474,978 |
| 2019 | 474,058 |
| 2020 | 477,057 |
| 2021 | 478,155 |
| 2022 | 473,750 |
| 2023 | 477,250 |
| | $ 5,662,921 |

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**CITY OF SHOREVIEW, MINNESOTA**
Combining Schedule of Property and Equipment
For The Year Ended December 31, 2011

**Exhibit 9**

| | Capital Assets | | | | | Accumulated Depreciation | | | | | Net Capital Assets | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Balance – January 1, 2011 | Additions | Deletions | Reclassification | Balance – December 31, 2011 | Balance – January 1, 2011 | Additions | Deletions | Reclassification | Balance – December 31, 2011 | Balance – January 1, 2011 | Balance – December 31, 2011 |
| Governmental activities | | | | | | | | | | | | |
| Governmental activities (excluding internal service funds) | | | | | | | | | | | | |
| Land | $ 7,671,197 | $ 16,855 | $ – | $ – | $ 7,688,052 | $ – | $ – | $ – | $ – | $ – | $ 7,671,197 | $ 7,688,052 |
| Buildings and structures | 26,891,435 | 183,813 | – | 84,928 | 27,160,176 | 7,004,904 | 538,961 | – | – | 7,543,865 | 19,886,531 | 19,616,311 |
| Machinery and equipment | 2,267,934 | 251,886 | 144,530 | 146,575 | 2,521,865 | 1,498,236 | 134,126 | 122,827 | – | 1,509,535 | 769,698 | 1,012,330 |
| Infrastructure | 55,620,543 | 261,240 | 57,777 | 783,797 | 56,607,803 | 31,032,427 | 1,630,877 | 57,777 | – | 32,605,527 | 24,588,116 | 24,002,276 |
| Construction in progress | 918,590 | 1,721,202 | 55,660 | (1,015,300) | 1,568,832 | – | – | – | – | – | 918,590 | 1,568,832 |
| Total | 93,369,699 | 2,434,996 | 257,967 | – | 95,546,728 | 39,535,567 | 2,303,964 | 180,604 | – | 41,658,927 | 53,834,132 | 53,887,801 |
| Internal service fund | | | | | | | | | | | | |
| Central garage | | | | | | | | | | | | |
| Land | 36,293 | – | – | – | 36,293 | – | – | – | – | – | 36,293 | 36,293 |
| Buildings and structures | 1,608,200 | – | | 5,177,855 | 6,786,055 | 834,860 | 142,384 | – | – | 977,244 | 773,340 | 5,808,811 |
| Machinery and equipment | 4,020,227 | 453,390 | 298,998 | 529,358 | 4,703,977 | 1,835,536 | 338,701 | 255,315 | – | 1,918,922 | 2,184,691 | 2,785,055 |
| Construction in progress | 5,608,938 | 98,275 | – | (5,707,213) | – | – | – | – | – | – | 5,608,938 | – |
| Total central garage | 11,273,658 | 551,665 | 298,998 | – | 11,526,325 | 2,670,396 | 481,085 | 255,315 | – | 2,896,166 | 8,603,262 | 8,630,159 |
| Total governmental activities | 104,643,357 | 2,986,661 | 556,965 | – | 107,073,053 | 42,205,963 | 2,785,049 | 435,919 | – | 44,555,093 | 62,437,394 | 62,517,960 |
| Business-type activities | | | | | | | | | | | | |
| Water utility | | | | | | | | | | | | |
| Land | 27,577 | – | – | – | 27,577 | – | – | – | – | – | 27,577 | 27,577 |
| Buildings and structures | 5,999,914 | 13,712 | 363,206 | 802,145 | 6,452,565 | 2,501,982 | 179,365 | 255,054 | – | 2,426,293 | 3,497,932 | 4,026,272 |
| Machinery and equipment | 2,479,898 | – | – | | 2,479,898 | 132,600 | 98,383 | – | – | 230,983 | 2,347,298 | 2,248,915 |
| Distribution system | 15,353,776 | 30,900 | – | 261,578 | 15,646,254 | 7,416,597 | 331,319 | – | – | 7,747,916 | 7,937,179 | 7,898,338 |
| Construction in progress | 290,297 | 947,019 | – | (1,063,723) | 173,593 | – | – | – | – | – | 290,297 | 173,593 |
| Total water utility | 24,151,462 | 991,631 | 363,206 | – | 24,779,887 | 10,051,179 | 609,067 | 255,054 | – | 10,405,192 | 14,100,283 | 14,374,695 |
| Sewer utility | | | | | | | | | | | | |
| Land | 11,459 | – | – | – | 11,459 | – | – | – | – | – | 11,459 | 11,459 |
| Buildings and structures | 1,340,697 | – | 10,220 | – | 1,330,477 | 392,508 | 52,212 | 10,220 | – | 434,500 | 948,189 | 895,977 |
| Machinery and equipment | 46,707 | – | – | – | 46,707 | 26,650 | 2,600 | – | – | 29,250 | 20,057 | 17,457 |
| Collection system | 10,716,496 | 10,036 | – | 868,615 | 11,595,147 | 5,890,590 | 241,081 | – | – | 6,131,671 | 4,825,906 | 5,463,476 |
| Construction in progress | 89,727 | 1,030,539 | – | (868,615) | 251,651 | – | – | – | – | – | 89,727 | 251,651 |
| Total sewer utility | 12,205,086 | 1,040,575 | 10,220 | – | 13,235,441 | 6,309,748 | 295,893 | 10,220 | – | 6,595,421 | 5,895,338 | 6,640,020 |
| Surface water management utility | | | | | | | | | | | | |
| Land | 265,166 | – | – | – | 265,166 | – | – | – | – | – | 265,166 | 265,166 |
| Machinery and equipment | 10,132 | – | – | – | 10,132 | 8,468 | 175 | – | – | 8,643 | 1,664 | 1,489 |
| Collection system | 10,021,093 | 430 | – | 321,019 | 10,342,542 | 1,689,665 | 213,886 | – | – | 1,903,551 | 8,331,428 | 8,438,991 |
| Construction in progress | 286,724 | 287,343 | – | (321,019) | 253,048 | – | – | – | – | – | 286,724 | 253,048 |
| Total surface water management utility | 10,583,115 | 287,773 | – | – | 10,870,888 | 1,698,133 | 214,061 | – | – | 1,912,194 | 8,884,982 | 8,958,694 |
| Street light utility | | | | | | | | | | | | |
| Machinery and equipment | 723 | – | – | – | 723 | 36 | 72 | – | – | 108 | 687 | 615 |
| Distribution system | 1,407,619 | – | 11,298 | 105,702 | 1,502,023 | 952,883 | 36,793 | 11,298 | – | 978,378 | 454,736 | 523,645 |
| Construction in progress | 40,000 | 65,702 | – | (105,702) | – | – | – | – | – | – | 40,000 | – |
| Total street light utility | 1,448,342 | 65,702 | 11,298 | – | 1,502,746 | 952,919 | 36,865 | 11,298 | – | 978,486 | 495,423 | 524,260 |
| Total business-type activities | 48,388,005 | 2,385,681 | 384,724 | – | 50,388,962 | 19,011,979 | 1,155,886 | 276,572 | – | 19,891,293 | 29,376,026 | 30,497,669 |
| Total government | $ 153,031,362 | $ 5,372,342 | $ 941,689 | $ – | $ 157,462,015 | $ 61,217,942 | $ 3,940,935 | $ 712,491 | $ – | $ 64,446,386 | $ 91,813,420 | $ 93,015,629 |

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STATISTICAL SECTION

# TAB

# III. STATISTICAL SECTION (UNAUDITED)

This part of the City of Shoreview, Minnesota's (the City) 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.

## Contents:


| | Table No. |
|---|---|
| **Financial Trends** | **1–5** |
| These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. | |
| **Revenue Capacity** | **6–12** |
| These schedules contain information to help the reader assess the City's most significant revenue source, including the property tax and utility revenue. | |
| **Debt Capacity** | **13–17** |
| These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. | |
| **Demographic and Economic Information** | **18–19** |
| These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place. | |
| **Operating Indicators** | **20–22** |
| These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides, and the activities it performs. | |


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

**CITY OF SHOREVIEW**
Net Assets by Component
Last Nine Fiscal Years
(Accrual Basis of Accounting)

**Table 1**

| | Fiscal Year | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| Governmental activities | | | | | | | | | |
| Invested in capital assets, net of related debt | $ 34,910,911 | $ 32,176,753 | $ 36,726,916 | $ 37,146,161 | $ 37,992,925 | $ 38,182,484 | $ 39,316,149 | $ 39,050,369 | $ 40,029,233 |
| Restricted | 3,329,951 | 6,416,990 | 3,672,378 | 3,944,143 | 4,570,921 | 3,453,661 | 4,507,834 | 5,329,637 | 6,325,795 |
| Unrestricted | 2,575,026 | 10,178,375 | 8,626,192 | 9,746,983 | 10,283,862 | 9,760,917 | 8,899,115 | 10,475,310 | 10,991,847 |
| Total governmental activities net assets | $ 40,815,888 | $ 48,772,118 | $ 49,025,486 | $ 50,837,287 | $ 52,847,708 | $ 51,397,062 | $ 52,723,098 | $ 54,855,316 | $ 57,346,875 |
| Business-type activities | | | | | | | | | |
| Invested in capital assets, net of related debt | $ 19,731,650 | $ 19,651,509 | $ 20,884,710 | $ 19,844,055 | $ 19,677,375 | $ 19,623,905 | $ 20,721,589 | $ 20,512,610 | $ 20,704,816 |
| Restricted | 913,925 | 751,051 | 761,313 | 550,207 | 437,425 | 441,550 | 432,375 | 408,379 | 246,811 |
| Unrestricted | 5,648,448 | 6,032,800 | 4,537,985 | 5,625,299 | 6,259,855 | 6,621,360 | 6,904,000 | 7,090,656 | 6,974,381 |
| Total business-type activities net assets | $ 26,294,023 | $ 26,435,360 | $ 26,184,008 | $ 26,019,561 | $ 26,374,655 | $ 26,686,815 | $ 28,057,964 | $ 28,011,645 | $ 27,926,008 |
| Primary government | | | | | | | | | |
| Invested in capital assets, net of related debt | $ 54,642,561 | $ 51,828,262 | $ 57,611,626 | $ 56,990,216 | $ 57,670,300 | $ 57,806,389 | $ 60,037,738 | $ 59,562,979 | $ 60,734,049 |
| Restricted | 4,243,876 | 7,168,041 | 4,433,691 | 4,494,350 | 5,008,346 | 3,895,211 | 4,940,209 | 5,738,016 | 6,572,606 |
| Unrestricted | 8,223,474 | 16,211,175 | 13,164,177 | 15,372,282 | 16,543,717 | 16,382,277 | 15,803,115 | 17,565,966 | 17,966,228 |
| Total primary government net assets | $ 67,109,911 | $ 75,207,478 | $ 75,209,494 | $ 76,856,848 | $ 79,222,363 | $ 78,083,877 | $ 80,781,062 | $ 82,866,961 | $ 85,272,883 |

Note: The City implemented GASB Statement No. 34 in fiscal 2003. This information is not available for previous years.

**CITY OF SHOREVIEW**
Changes in Net Assets
Last Nine Fiscal Years
(Accrual Basis of Accounting)



| | Fiscal Year | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| Expenses | | | | | | | | | |
| Governmental activities | | | | | | | | | |
| General government | $ 1,825,511 | $ 1,898,145 | $ 1,957,641 | $ 2,012,555 | $ 2,128,804 | $ 2,225,081 | $ 2,199,814 | $ 2,192,010 | $ 2,227,952 |
| Public safety | 1,964,113 | 2,016,911 | 2,120,855 | 2,280,770 | 2,283,009 | 2,659,654 | 2,612,926 | 2,642,094 | 2,783,332 |
| Public works | 3,323,143 | 3,230,781 | 4,134,959 | 3,249,104 | 3,520,883 | 3,860,277 | 3,737,382 | 3,512,821 | 3,909,642 |
| Parks and recreation | 4,903,365 | 4,645,904 | 4,969,529 | 5,030,570 | 4,980,839 | 5,862,962 | 5,931,822 | 5,737,675 | 6,169,365 |
| Community development | 611,463 | 817,033 | 907,790 | 979,173 | 886,415 | 2,555,177 | 1,357,296 | 1,472,700 | 1,398,228 |
| Interest on long-term debt | 908,407 | 791,421 | 670,144 | 576,390 | 675,827 | 572,356 | 524,858 | 697,523 | 911,854 |
| Total governmental activities expenses | 13,536,002 | 13,400,195 | 14,760,918 | 14,128,562 | 14,475,777 | 17,735,507 | 16,364,098 | 16,254,823 | 17,400,373 |
| Business-type activities | | | | | | | | | |
| Water | 1,557,147 | 1,542,071 | 1,679,459 | 1,776,555 | 1,792,092 | 1,927,324 | 1,912,770 | 2,051,213 | 2,281,299 |
| Sewer | 2,417,677 | 2,525,698 | 2,653,292 | 2,704,443 | 2,683,832 | 2,883,638 | 3,320,551 | 3,173,831 | 3,315,044 |
| Surface water | 534,283 | 584,250 | 583,521 | 659,539 | 700,644 | 753,179 | 755,520 | 906,527 | 966,638 |
| Street lights | – | 234,792 | 226,177 | 257,344 | 255,020 | 258,168 | 255,038 | 282,638 | 318,063 |
| Total business-type activities expenses | 4,509,107 | 4,886,811 | 5,142,449 | 5,397,881 | 5,431,588 | 5,822,309 | 6,243,879 | 6,414,209 | 6,881,044 |
| Total primary government expenses | $ 18,045,109 | $ 18,287,006 | $ 19,903,367 | $ 19,526,443 | $ 19,907,365 | $ 23,557,816 | $ 22,607,977 | $ 22,669,032 | $ 24,281,417 |
| Program revenues | | | | | | | | | |
| Government activities | | | | | | | | | |
| Charges for services | | | | | | | | | |
| General government | $ 1,074,619 | $ 1,168,903 | $ 1,270,942 | $ 1,246,723 | $ 1,332,706 | $ 1,333,609 | $ 1,384,028 | $ 1,493,412 | $ 1,597,025 |
| Public safety | 54,152 | 67,128 | 61,284 | 61,161 | 53,697 | 59,091 | 61,578 | 36,315 | 64,225 |
| Public works | 663,173 | 638,369 | 640,760 | 541,602 | 675,276 | 702,876 | 815,048 | 692,040 | 741,563 |
| Parks and recreation | 2,492,990 | 2,733,549 | 2,844,391 | 2,791,453 | 2,748,584 | 2,877,161 | 3,144,695 | 3,385,971 | 3,620,548 |
| Community development | 507,745 | 939,906 | 559,333 | 610,697 | 709,768 | 575,989 | 388,087 | 579,792 | 479,074 |
| Operating grants and contributions | 220,979 | 258,545 | 342,822 | 277,233 | 241,590 | 118,437 | 236,381 | 250,264 | 311,246 |
| Capital grants and contributions | 1,927,997 | 2,939,081 | 1,024,129 | 1,029,830 | 78,181 | 131,876 | 920,597 | 881,392 | 1,145,697 |
| Total governmental activities program revenues | 6,941,655 | 8,745,481 | 6,743,661 | 6,558,699 | 5,839,802 | 5,799,039 | 6,950,414 | 7,319,186 | 7,959,378 |
| Business-type activities | | | | | | | | | |
| Charges for services | | | | | | | | | |
| Water | 1,550,553 | 1,471,639 | 1,360,134 | 1,649,154 | 1,847,847 | 1,920,360 | 2,225,830 | 2,009,301 | 2,186,139 |
| Sewer | 2,251,429 | 2,348,124 | 2,462,406 | 2,616,043 | 2,695,914 | 2,849,000 | 3,151,607 | 3,254,199 | 3,548,325 |
| Surface water | 578,271 | 596,565 | 599,376 | 632,155 | 684,387 | 749,967 | 809,111 | 926,154 | 1,008,151 |
| Street lights | – | 197,552 | 197,108 | 218,101 | 232,419 | 303,697 | 334,047 | 348,778 | 365,475 |
| Operating grants and contributions | 11,641 | 11,942 | – | – | – | – | – | – | – |
| Capital grants and contributions | – | 397,692 | 50,730 | 32,290 | 220,512 | 87,063 | 1,088,613 | 37,176 | 27,878 |
| Total business-type activities program revenues | 4,391,894 | 5,023,514 | 4,669,754 | 5,147,743 | 5,681,079 | 5,910,087 | 7,609,208 | 6,575,608 | 7,135,968 |
| Total primary government program revenues | $ 11,333,549 | $ 13,768,995 | $ 11,413,415 | $ 11,706,442 | $ 11,520,881 | $ 11,709,126 | $ 14,559,622 | $ 13,894,794 | $ 15,095,346 |

**CITY OF SHOREVIEW**
Changes in Net Assets
Last Nine Fiscal Years (continued)
(Accrual Basis of Accounting)

**Table 2**
**Page 2 of 2**

| | Fiscal Year | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| Net (expense) revenue | | | | | | | | | |
| Governmental activities | $ (6,594,347) | $ (4,654,714) | $ (8,017,257) | $ (7,569,863) | $ (8,635,975) | $ (11,936,468) | $ (9,413,684) | $ (8,935,637) | $ (9,440,995) |
| Business-type activities | (117,213) | 136,703 | (472,695) | (250,138) | 249,491 | 87,778 | 1,365,329 | 161,399 | 254,924 |
| Total primary government net expense | $ (6,711,560) | $ (4,518,011) | $ (8,489,952) | $ (7,820,001) | $ (8,386,484) | $ (11,848,690) | $ (8,048,355) | $ (8,774,238) | $ (9,186,071) |
| General revenues and other changes in net assets | | | | | | | | | |
| Governmental activities | | | | | | | | | |
| Taxes | | | | | | | | | |
| Property taxes | $ 5,745,774 | $ 6,250,274 | $ 6,452,818 | $ 6,966,696 | $ 7,584,996 | $ 7,919,725 | $ 8,328,002 | $ 8,620,022 | $ 8,911,670 |
| Tax increments | 1,391,261 | 1,514,784 | 1,556,678 | 1,638,599 | 1,785,481 | 1,840,640 | 2,007,418 | 1,935,523 | 2,035,627 |
| Unrestricted grants and contributions | 36,835 | 36,582 | 37,547 | 36,342 | 311,849 | 187,030 | 44,876 | 40,762 | 41,851 |
| Investment earnings | 179,755 | 261,132 | 282,518 | 565,522 | 776,753 | 503,337 | 192,083 | 168,822 | 374,378 |
| Gain on disposal of capital assets | 11,656 | 17,807 | 36,241 | 32,762 | 7,317 | 31,090 | 60,749 | 29,473 | 64,709 |
| Forgiveness of debt | 23,557 | – | – | – | – | – | – | – | – |
| Miscellaneous | – | 5,644 | 620 | – | – | – | – | – | – |
| Transfers | (212,115) | 123,186 | (95,797) | 141,743 | 180,000 | 4,000 | 106,592 | 273,253 | 504,319 |
| Total governmental activities | 7,176,723 | 8,209,409 | 8,270,625 | 9,381,664 | 10,646,396 | 10,485,822 | 10,739,720 | 11,067,855 | 11,932,554 |
| Business-type activities | | | | | | | | | |
| Investment earnings | 80,081 | 127,820 | 125,546 | 227,434 | 285,603 | 228,382 | 112,412 | 65,535 | 163,758 |
| Transfers | 212,115 | (123,186) | 95,797 | (141,743) | (180,000) | (4,000) | (106,592) | (273,253) | (504,319) |
| Total business-type activities | 292,196 | 4,634 | 221,343 | 85,691 | 105,603 | 224,382 | 5,820 | (207,718) | (340,561) |
| Total primary government | $ 7,468,919 | $ 8,214,043 | $ 8,491,968 | $ 9,467,355 | $ 10,751,999 | $ 10,710,204 | $ 10,745,540 | $ 10,860,137 | $ 11,591,993 |
| Change in net assets | | | | | | | | | |
| Governmental activities | $ 582,376 | $ 3,554,695 | $ 253,368 | $ 1,811,801 | $ 2,010,421 | $ (1,450,646) | $ 1,326,036 | $ 2,132,218 | $ 2,491,559 |
| Business-type activities | 174,983 | 141,337 | (251,352) | (164,447) | 355,094 | 312,160 | 1,371,149 | (46,319) | (85,637) |
| Total primary government | $ 757,359 | $ 3,696,032 | $ 2,016 | $ 1,647,354 | $ 2,365,515 | $ (1,138,486) | $ 2,697,185 | $ 2,085,899 | $ 2,405,922 |

Note: The City implemented GASB Statement No. 34 in fiscal 2003. This information is not available for previous years.

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**CITY OF SHOREVIEW**
Governmental Activities Tax Revenues by Source
Last Ten Fiscal Years
(Accrual Basis of Accounting)

**Table 3**

| Fiscal Year | General Property Tax | Tax Increments | Total |
|---|---|---|---|
| 2002 | $ 5,459,330 | $ 1,152,111 | $ 6,611,441 |
| 2003 | 5,745,774 | 1,391,261 | 7,137,035 |
| 2004 | 6,250,274 | 1,514,784 | 7,765,058 |
| 2005 | 6,452,818 | 1,556,678 | 8,009,496 |
| 2006 | 6,966,696 | 1,638,599 | 8,605,295 |
| 2007 | 7,584,996 | 1,785,481 | 9,370,477 |
| 2008 | 7,919,725 | 1,840,640 | 9,760,365 |
| 2009 | 8,328,002 | 2,007,418 | 10,335,420 |
| 2010 | 8,620,022 | 1,935,523 | 10,555,545 |
| 2011 | 8,911,670 | 2,035,627 | 10,947,297 |

**CITY OF SHOREVIEW**
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

**Table 4**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 (1) |
| General Fund | | | | | | | | | | |
| Nonspendable | | | | | | | | | | |
| Prepaid items | $ – | $ – | $ – | $ – | $ – | $ – | $ – | $ – | $ – | $ 17,954 |
| Unassigned | – | – | – | – | – | – | – | – | – | 3,958,458 |
| Reserved | 345 | 269 | 12,293 | 11,763 | 41,139 | 46,887 | 47,363 | 48,559 | 6,463 | – |
| Unreserved | 2,922,488 | 2,652,045 | 2,719,514 | 2,822,064 | 3,010,210 | 3,394,008 | 3,555,239 | 3,814,089 | 3,914,672 | – |
| Total General Fund | $ 2,922,833 | $ 2,652,314 | $ 2,731,807 | $ 2,833,827 | $ 3,051,349 | $ 3,440,895 | $ 3,602,602 | $ 3,862,648 | $ 3,921,135 | $ 3,976,412 |
| All other governmental funds | | | | | | | | | | |
| Nonspendable | | | | | | | | | | |
| Prepaid items | $ – | $ – | $ – | $ – | $ – | $ – | $ – | $ – | $ – | $ 9,924 |
| Restricted | – | – | – | – | – | – | – | – | – | 5,955,357 |
| Committed | – | – | – | – | – | – | – | – | – | 5,030,274 |
| Assigned | – | – | – | – | – | – | – | – | – | 1,200,724 |
| Unassigned | – | – | – | – | – | – | – | – | – | (46,333) |
| Reserved | 1,428,557 | 2,280,164 | 5,333,751 | 3,213,286 | 3,572,300 | 5,402,601 | 3,299,496 | 4,204,725 | 5,336,946 | – |
| Unreserved, reported in | | | | | | | | | | |
| Special revenue funds | 1,004,693 | 981,581 | 1,037,895 | 927,985 | 930,430 | 922,183 | 952,644 | 1,083,914 | 1,338,648 | – |
| Capital projects funds | 6,618,419 | 2,643,093 | 6,049,143 | 4,008,834 | 6,300,458 | 5,366,600 | 4,441,511 | 3,499,574 | 3,884,575 | – |
| Total all other governmental funds | $ 9,051,669 | $ 5,904,838 | $ 12,420,789 | $ 8,150,105 | $ 10,803,188 | $ 11,691,384 | $ 8,693,651 | $ 8,788,213 | $ 10,560,169 | $ 12,149,946 |

(1) The implementation of Governmental Accounting Standards Board Statement No. 54 in 2011 resulted in a significant change in the City's fund balance classifications. Prior years information has not been restated.

**CITY OF SHOREVIEW**
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

**Table 5**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| Revenues | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| General property taxes | $ 5,459,830 | $ 5,751,431 | $ 6,256,254 | $ 6,443,342 | $ 6,964,113 | $ 7,578,220 | $ 7,897,145 | $ 8,274,948 | $ 8,649,002 | $ 8,843,965 |
| Tax increments | 1,152,111 | 1,391,261 | 1,514,784 | 1,556,678 | 1,638,599 | 1,785,481 | 1,840,640 | 2,007,418 | 1,935,523 | 2,035,627 |
| Special assessments | 284,501 | 290,222 | 377,363 | 223,774 | 217,849 | 152,745 | 159,197 | 260,209 | 208,473 | 193,372 |
| Licenses and permits | 727,125 | 442,493 | 771,993 | 479,418 | 519,666 | 653,392 | 531,895 | 368,878 | 501,198 | 441,243 |
| Intergovernmental | 1,648,092 | 1,621,682 | 2,180,799 | 964,114 | 950,468 | 409,907 | 280,361 | 404,823 | 449,736 | 1,180,975 |
| Charges for services | 3,519,753 | 4,070,423 | 4,466,391 | 4,587,497 | 4,397,122 | 4,541,833 | 4,682,853 | 5,054,020 | 5,295,987 | 5,560,160 |
| Fines and forfeits | 55,544 | 47,964 | 61,173 | 55,782 | 52,605 | 49,462 | 55,814 | 55,582 | 32,813 | 62,135 |
| Earnings on investments | 461,907 | 165,456 | 240,566 | 264,449 | 527,272 | 727,810 | 477,652 | 179,965 | 133,828 | 352,042 |
| Payments in lieu of taxes | 385,619 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 |
| Antenna rental fees | 109,781 | 102,899 | 116,564 | 147,194 | 142,183 | 147,056 | 156,934 | 178,643 | 228,607 | 319,150 |
| Loan payments | 10,000 | 10,000 | 144,500 | 14,500 | 14,500 | 14,500 | 21,750 | 21,750 | 21,750 | 21,750 |
| Miscellaneous | 88,354 | 228,213 | 480,067 | 396,400 | 238,796 | 198,053 | 81,209 | 68,358 | 88,001 | 87,816 |
| Total revenues | 13,902,617 | 14,232,044 | 16,720,454 | 15,243,148 | 15,773,173 | 16,368,459 | 16,295,450 | 16,984,594 | 17,654,918 | 19,208,235 |
| Expenditures | | | | | | | | | | |
| Current | | | | | | | | | | |
| General government | 1,573,414 | 1,660,675 | 1,723,973 | 1,797,619 | 1,837,668 | 1,929,640 | 2,009,234 | 1,982,564 | 2,086,403 | 2,062,470 |
| Public safety | 1,754,474 | 1,835,082 | 1,943,598 | 2,045,987 | 2,188,814 | 2,175,694 | 2,550,216 | 2,515,416 | 2,557,182 | 2,697,842 |
| Public works | 1,711,833 | 2,016,753 | 1,773,393 | 2,701,593 | 1,776,118 | 1,986,180 | 2,215,994 | 2,135,743 | 1,913,770 | 2,235,780 |
| Parks and recreation | 3,384,373 | 4,597,022 | 4,237,102 | 4,580,040 | 4,638,698 | 4,579,140 | 5,322,799 | 5,442,013 | 5,213,371 | 5,746,983 |
| Community development | 702,046 | 509,673 | 811,259 | 898,564 | 971,118 | 894,001 | 2,558,932 | 1,347,855 | 1,468,725 | 1,392,619 |
| Miscellaneous | 127,251 | 125,038 | 104,937 | 94,460 | 100,375 | 110,135 | 117,609 | 145,689 | 120,007 | – |
| Capital outlay | 6,776,576 | 4,771,845 | 2,416,176 | 2,667,448 | 8,078,575 | 2,472,723 | 1,520,192 | 1,932,761 | 1,295,891 | 2,191,037 |
| Debt service | | | | | | | | | | |
| Principal | 1,720,828 | 1,619,370 | 1,409,351 | 1,626,674 | 1,670,000 | 1,550,000 | 1,705,000 | 1,115,000 | 1,120,000 | 1,125,000 |
| Interest and paying agent fees | 879,616 | 927,375 | 752,364 | 704,913 | 580,492 | 684,749 | 615,224 | 535,526 | 512,080 | 367,213 |
| Payment to refunded bond escrow agent | – | – | – | – | – | – | – | – | – | 85,989 |
| Total expenditures | 18,630,411 | 18,062,833 | 15,172,153 | 17,117,298 | 21,841,858 | 16,382,262 | 18,615,200 | 17,152,567 | 16,287,429 | 17,904,933 |
| Revenues over (under) expenditures | (4,727,794) | (3,830,789) | 1,548,301 | (1,874,150) | (6,068,685) | (13,803) | (2,319,750) | (167,973) | 1,367,489 | 1,303,302 |
| Other financing sources (uses) | | | | | | | | | | |
| Issuance of refunding debt | 3,250,000 | – | 2,625,000 | – | – | 1,090,000 | – | – | – | 4,620,000 |
| Loan issued | – | – | – | – | 6,000,000 | – | – | – | – | – |
| Bonds issued | 6,605,000 | – | 2,055,000 | – | 2,705,000 | – | 330,000 | 235,000 | 140,000 | – |
| Premium on bonds issued | 9,872 | – | 1,255 | – | – | 17,027 | – | 6,150 | – | – |
| Discount on debt issuance | (79,752) | – | (16,972) | – | (10,869) | – | (1,676) | – | (1,120) | (44,759) |
| Payments to refunded bond escrow agent | (5,053,630) | – | – | (2,550,000) | – | – | (1,085,000) | – | – | (4,575,241) |
| Sale of capital assets | 860 | 9,128 | – | 9,106 | 5,159 | – | 400 | 8,431 | – | 752 |
| Transfers in | 200,000 | 219,344 | 382,860 | 246,380 | 240,000 | 244,518 | 240,000 | 273,000 | 324,074 | 341,000 |
| Transfers out | – | – | – | – | – | (60,000) | – | – | – | – |
| Total other financing sources (uses) | 4,932,350 | 228,472 | 5,047,143 | (2,294,514) | 8,939,290 | 1,291,545 | (516,276) | 522,581 | 462,954 | 341,752 |
| Net change in fund balances | $ 204,556 | $ (3,602,317) | $ 6,595,444 | $ (4,168,664) | $ 2,870,605 | $ 1,277,742 | $ (2,836,026) | $ 354,608 | $ 1,830,443 | $ 1,645,054 |
| Debt service as a percentage of noncapital expenditures | 21.9% | 19.2% | 16.9% | 16.1% | 16.4% | 16.1% | 13.6% | 10.8% | 10.9% | 10.0% |

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**CITY OF SHOREVIEW**

Taxable Net Tax Capacity Value and Estimated Market Value of Taxable Property

Last Ten Fiscal Years

**Table 6**

| Fiscal Year | Real Property Residential Property | Real Property Commercial Property | Personal Property | Agricultural and Miscellaneous | Less Captured Tax Increment Value | Total Taxable Net Tax Capacity Value | Total Direct Tax Rate | Total Market Value | Net Tax Capacity as a Percentage of Market Value |
|---|---|---|---|---|---|---|---|---|---|
| 2002 | $ 16,135,288 | $4,355,341 | $ 257,510 | $ 18,916 | $ 1,185,545 | $ 19,581,510 | 30.402% | $1,789,986,200 | 1.1% |
| 2003 | 17,759,222 | 4,837,859 | 277,245 | 17,402 | 1,289,723 | 21,602,005 | 28.753% | 1,994,116,600 | 1.1% |
| 2004 | 19,838,893 | 5,718,678 | 267,246 | 20,633 | 1,426,915 | 24,418,535 | 27.067% | 2,254,552,400 | 1.1% |
| 2005 | 22,604,377 | 5,831,835 | 273,152 | 29,250 | 1,601,414 | 27,137,200 | 25.445% | 2,544,617,800 | 1.1% |
| 2006 | 25,308,639 | 6,526,392 | 280,671 | 24,285 | 1,665,131 | 30,474,856 | 23.974% | 2,844,890,400 | 1.1% |
| 2007 | 27,747,993 | 7,310,552 | 287,179 | 29,364 | 1,830,461 | 33,544,627 | 23.299% | 3,124,914,300 | 1.1% |
| 2008 | 28,781,938 | 8,444,482 | 278,268 | 23,059 | 2,129,346 | 35,398,401 | 23.532% | 3,276,232,000 | 1.1% |
| 2009 | 28,005,715 | 8,329,045 | 272,674 | 25,617 | 2,033,697 | 34,599,354 | 25.129% | 3,198,277,000 | 1.1% |
| 2010 | 26,372,797 | 8,238,244 | 269,727 | 8,996 | 1,933,124 | 32,956,640 | 27.569% | 3,015,578,000 | 1.1% |
| 2011 | 24,749,422 | 7,524,515 | 276,239 | 23,332 | 1,784,852 | 30,788,656 | 30.671% | 2,838,577,100 | 1.1% |
| Percentage of Total Net Tax Capacity Value | | | | | | | | | |
| 2002 | 82.4% | 22.2% | 1.3% | 0.1% | 6.1% | 100.0% | | | |
| 2003 | 82.2% | 22.4% | 1.3% | 0.1% | 6.0% | 100.0% | | | |
| 2004 | 81.2% | 23.4% | 1.1% | 0.1% | 5.8% | 100.0% | | | |
| 2005 | 83.3% | 21.5% | 1.0% | 0.1% | 5.9% | 100.0% | | | |
| 2006 | 83.0% | 21.4% | 0.9% | 0.1% | 5.5% | 100.0% | | | |
| 2007 | 82.7% | 21.8% | 0.9% | 0.1% | 5.5% | 100.0% | | | |
| 2008 | 81.3% | 23.9% | 0.8% | 0.1% | 6.0% | 100.0% | | | |
| 2009 | 80.9% | 24.1% | 0.8% | 0.1% | 5.9% | 100.0% | | | |
| 2010 | 80.0% | 25.0% | 0.8% | 0.1% | 6.0% | 100.0% | | | |
| 2011 | 80.4% | 24.4% | 0.9% | 0.1% | 5.8% | 100.0% | | | |

Tax exempt property values are not included in total net capacity value.

Source: Ramsey County Assessor's Office

**CITY OF SHOREVIEW**
Property Tax Rates
Direct and Overlapping (1) Governments
Last Ten Fiscal Years

**Table 7**

| City of Shoreview | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Tax Capacity Rates:** | | | | | | | | | | |
| City of Shoreview | | | | | | | | | | |
| General Fund | 25.785% | 24.092% | 21.287% | 19.352% | 18.244% | 17.164% | 16.972% | 18.346% | 20.053% | 21.634% |
| Special Revenue | – | – | – | – | – | – | – | – | – | 0.085% |
| Capital Project | 4.109% | 3.855% | 4.680% | 4.865% | 4.632% | 4.403% | 4.863% | 5.175% | 5.786% | 6.821% |
| Debt Service | 0.508% | 0.806% | 1.100% | 1.228% | 1.098% | 1.732% | 1.697% | 1.608% | 1.730% | 1.797% |
| Internal Service | – | – | – | – | – | – | – | – | – | 0.334% |
| Total City Tax Rate | 30.402% | 28.753% | 27.067% | 25.445% | 23.974% | 23.299% | 23.532% | 25.129% | 27.569% | 30.671% |
| Shoreview HRA | – | – | – | – | – | – | – | – | 0.169% | 0.198% |
| Overlapping Rates | | | | | | | | | | |
| Ramsey County | 50.749% | 50.286% | 49.439% | 45.848% | 43.554% | 41.967% | 41.158% | 43.171% | 46.598% | 50.801% |
| Ramsey County Library | 4.617% | 4.317% | 3.696% | 3.362% | 3.069% | 2.976% | 2.865% | 3.375% | 3.650% | 3.877% |
| Total County Tax Rate | 55.366% | 54.603% | 53.135% | 49.210% | 46.623% | 44.943% | 44.023% | 46.546% | 50.248% | 54.678% |
| Rice Creek Watershed | 1.174% | 1.208% | 1.206% | 1.606% | 1.794% | 1.315% | 1.608% | 1.545% | 1.511% | 1.618% |
| School Districts | | | | | | | | | | |
| District #621 | 25.379% | 21.984% | 21.843% | 22.112% | 23.419% | 23.264% | 20.380% | 22.937% | 24.560% | 25.573% |
| District #623 | 10.019% | 12.486% | 15.431% | 16.713% | 16.664% | 12.372% | 10.175% | 10.624% | 13.065% | 14.566% |
| District #916 | 0.070% | 0.098% | 0.083% | 0.075% | 0.066% | – | – | – | – | – |
| Other | | | | | | | | | | |
| Regional rail | 0.096% | 1.407% | 0.522% | 0.833% | 2.453% | 3.956% | 3.454% | 3.521% | 3.700% | 3.921% |
| Regional transit | 1.586% | 1.852% | – | – | – | – | – | – | – | – |
| Metropolitan Council | 1.532% | 1.506% | 3.115% | 2.755% | 2.491% | 2.174% | 2.051% | 2.084% | 2.261% | 2.313% |
| Mosquito Control | 0.514% | 0.586% | 0.606% | 0.588% | 0.523% | 0.501% | 0.479% | 0.487% | 0.480% | 0.503% |
| **Total Direct and Overlapping Tax Capacity Rates:** | | | | | | | | | | |
| Grass Lake, #621 & #916 | 114.945% | 110.789% | 106.371% | 101.018% | 99.549% | 98.137% | 93.919% | 100.704% | 108.987% | 117.857% |
| Rice Creek, #621 & #916 | 116.119% | 111.997% | 107.577% | 102.624% | 101.343% | 99.452% | 95.527% | 102.249% | 110.498% | 119.475% |
| Grass Lake, #623 & #916 | 99.585% | 101.291% | 99.959% | 95.619% | 92.794% | 87.245% | 83.714% | 88.391% | 97.492% | 106.850% |
| Rice Creek, #623 & #916 | 100.759% | 102.499% | 101.165% | 97.225% | 94.588% | 88.560% | 85.322% | 89.936% | 99.003% | 108.468% |
| **State-Wide Tax Capacity Rates:** | | | | | | | | | | |
| Commercial, industrial, and non-electric public utilities | 57.933% | 54.447% | 54.109% | 51.121% | 50.827% | 48.032% | 45.949% | 45.535% | 45.881% | 49.043% |
| Cabins | 57.933% | 54.447% | 54.109% | 51.121% | 28.385% | 24.225% | 20.385% | 18.214% | 17.755% | 19.145% |
| **Market Value Tax Rates:** | | | | | | | | | | |
| Overlapping Rates | | | | | | | | | | |
| School Districts | | | | | | | | | | |
| District #621 | 0.06375% | 0.05178% | 0.15947% | 0.12131% | 0.12803% | 0.18163% | 0.18924% | 0.18685% | 0.18882% | 0.19536% |
| District #623 | 0.17734% | 0.20792% | 0.19583% | 0.16244% | 0.15115% | 0.16932% | 0.18134% | 0.20390% | 0.20374% | 0.19715% |

Source: Ramsey County Assessor's office
(1) Overlapping rates are those of local, county, regional, and state governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners (e.g. the rates for special districts apply only to the portion of t located within the geographic boundaries of the special district).

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**CITY OF SHOREVIEW**
Principal Property Taxpayers
Current Year and Nine Years Ago

**Table 8**

| | 2011 | | | | 2002 | | | |
|---|---|---|---|---|---|---|---|---|
| Taxpayer | Market Value | Taxable Net Tax Capacity Value | Rank | Percentage of Total Net Tax Capacity Value | Market Value | Taxable Net Tax Capacity Value | Rank | Percentage of Total Net Tax Capacity Value |
| Ari - Shoreview Corp. Center, LLC | $ 50,699,100 | $ 1,013,232 | 1 | 3.29% | $ – | $ – | – | – |
| Wells Fargo | 43,700,000 | 873,250 | 2 | 2.84% | – | – | – | – |
| Deluxe Corporation | 30,500,000 | 609,250 | 3 | 1.98% | 27,012,400 | 539,498 | 2 | 2.76% |
| Canis Rice Creek, LLC | 16,383,200 | 326,164 | 4 | 1.06% | – | – | – | – |
| Medtronic | 15,049,700 | 300,244 | 5 | 0.98% | 12,000,000 | 239,250 | 5 | 1.22% |
| Dayton Hudson Corporation | 15,000,000 | 299,250 | 6 | 0.97% | 9,146,100 | 182,172 | 6 | 0.93% |
| Terrace Apartments Company | 20,624,300 | 257,805 | 7 | 0.84% | 13,608,000 | 244,944 | 4 | 1.25% |
| Northern States Power Co. | 12,631,500 | 252,630 | 8 | 0.82% | 12,760,100 | 255,202 | 3 | 1.30% |
| TSI Inc. | 8,945,100 | 178,152 | 9 | 0.58% | 5,160,800 | 102,466 | 10 | 0.52% |
| Shoreview Grand | 7,949,700 | 158,244 | 10 | 0.51% | – | – | – | – |
| Shoreview Associates, LLC | – | – | – | – | 41,250,000 | 824,250 | 1 | 4.21% |
| Lakeshore Oaks Apartments | – | – | – | – | 10,080,000 | 181,440 | 7 | 0.93% |
| Carroll Ventures Company | – | – | – | – | 8,880,000 | 159,840 | 8 | 0.82% |
| Sidal Realty Co. Limited Partnership | – | – | – | – | 5,440,900 | 108,068 | 9 | 0.55% |
| Total | $ 221,482,600 | $ 4,268,221 | | 13.87% | $ 145,338,300 | $ 2,837,130 | | 14.49% |

Rank is based on Taxable Net Tax Capacity Value

Source: Ramsey County Board of Equalization and Assessment

**CITY OF SHOREVIEW**
Property Tax Levies and Collections
Last Nine Fiscal Years (1)

**Table 9**

| Levy Year | Total Tax Levy for Fiscal Year (2) | Collections (Refunds) within the Fiscal Year 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | Percentage Collected Within the Fiscal Year of the Levy | Total Collections to Date Amount | Percentage of Levy | Abatements and Adjustments | Total Uncollected Amount | Percentage of Levy |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Property Taxes:** | | | | | | | | | | | | | | | | |
| 2002 and prior | | $ 124,182 | $ (8,877) | $ 3,736 | $ 3,250 | $ 100 | $ 579 | $ – | $ – | $ – | | $ 122,970 | | $ 15 | | |
| 2003 | $ 5,762,789 | 5,612,065 | 102,709 | (4,105) | 337 | – | 645 | 40 | – | – | 97.4% | 5,711,691 | 99.1% | (51,098) | $ – | 0.00% |
| 2004 | 6,216,971 | – | 6,150,425 | (11,970) | 1,868 | – | 845 | – | 40 | – | 98.9% | 6,141,208 | 98.8% | (75,763) | – | 0.00% |
| 2005 | 6,567,362 | – | – | 6,444,720 | 42,719 | (1,415) | 3,164 | 942 | 135 | 205 | 98.1% | 6,490,470 | 98.8% | (76,479) | 413 | 0.01% |
| 2006 | 7,028,114 | – | – | – | 6,907,441 | 74,370 | (20,580) | 1,585 | 981 | (6,484) | 98.3% | 6,957,313 | 99.0% | (69,667) | 1,134 | 0.02% |
| 2007 | 7,557,202 | – | – | – | – | 7,498,003 | 2,782 | 3,568 | 5,152 | (10,043) | 99.2% | 7,499,462 | 99.2% | (55,220) | 2,520 | 0.03% |
| 2008 | 8,045,252 | – | – | – | – | – | 7,906,905 | 38,347 | 767 | (16,093) | 98.3% | 7,929,926 | 98.6% | (110,167) | 5,159 | 0.06% |
| 2009 | 8,350,663 | – | – | – | – | – | – | 8,224,205 | 23,468 | (27,916) | 98.5% | 8,219,757 | 98.4% | (125,924) | 4,982 | 0.06% |
| 2010 | 8,731,773 | – | – | – | – | – | – | – | 8,608,884 | 29,965 | 98.6% | 8,638,849 | 98.9% | (84,174) | 8,750 | 0.10% |
| 2011 | 9,051,713 | – | – | – | – | – | – | – | – | 8,980,471 | 99.2% | 8,980,471 | 99.2% | (15,957) | 55,285 | 0.61% |
| Non-levy collections (3) | | 15,184 | 11,997 | 10,961 | 8,498 | 7,162 | 2,805 | 6,261 | 9,575 | (8,254) | | | | | | |
| Total collections within fiscal year | | $ 5,751,431 | $ 6,256,254 | $ 6,443,342 | $ 6,964,113 | $ 7,578,220 | $ 7,897,145 | $ 8,274,948 | $ 8,649,002 | $ 8,941,851 | | | | | $78,243 | |
| **Tax Increments:** | | | | | | | | | | | | | | | | |
| 2003 | $ 1,426,740 | $ 1,391,261 | $ 5,957 | $ – | $ – | $ – | $ – | $ – | $ – | $ – | 97.5% | $ 1,397,218 | 97.9% | $ (29,522) | $ – | 0.00% |
| 2004 | 1,512,562 | – | 1,508,828 | – | (19,903) | – | – | – | – | – | 99.8% | 1,488,925 | 98.4% | (23,637) | – | 0.00% |
| 2005 | 1,612,519 | – | – | 1,556,678 | 15,546 | – | – | – | – | – | 96.5% | 1,572,224 | 97.5% | (40,295) | – | 0.00% |
| 2006 | 1,651,885 | – | – | – | 1,642,956 | – | – | – | – | – | 99.5% | 1,642,956 | 99.5% | (8,929) | – | 0.00% |
| 2007 | 1,785,481 | – | – | – | – | 1,785,481 | – | – | – | – | 100.0% | 1,785,481 | 100.0% | – | – | 0.00% |
| 2008 | 1,990,510 | – | – | – | – | – | 1,840,640 | – | – | – | 92.5% | 1,840,640 | 92.5% | (149,870) | – | 0.00% |
| 2009 | 2,037,210 | – | – | – | – | – | – | 2,007,418 | – | – | 98.5% | 2,007,418 | 98.5% | (29,792) | – | 0.00% |
| 2010 | 2,096,947 | – | – | – | – | – | – | – | 1,935,523 | 9,302 | 92.3% | 1,944,825 | 92.7% | (152,122) | – | 0.00% |
| 2011 | 2,094,246 | – | – | – | – | – | – | – | – | 2,026,325 | 96.8% | 2,026,325 | 96.8% | (58,057) | 9,864 | 0.47% |
| Non-levy collections (3) | | – | – | – | – | – | – | – | – | – | | | | | | |
| Total collections within fiscal year | | $ 1,391,261 | $ 1,514,785 | $ 1,556,678 | $ 1,638,599 | $ 1,785,481 | $ 1,840,640 | $ 2,007,418 | $ 1,935,523 | $ 2,035,627 | | | | | $ 9,864 | |

(1) Information unavailable prior to 2003
(2) Net of county rounding adjustment
(3) Non-levy collections include interest and other collections that do not reduce uncollected taxes

**CITY OF SHOREVIEW**
Water Sold by Type of Customer
Last Ten Fiscal Years
(in millions of gallons)

**Table 10**

| Fiscal Year | Residential: Tier 1 – First 15,000 Gallons | Residential: Tier 2 – Second 15,000 Gallons | Residential: Tier 3 – Remaining Water Consumed | Residential: Total Residential | Commercial/Industrial/Hotel/Motel/Public Institutions Religious/Charitable/Residential irrigation only accounts: Tier 1 – First 50,000 Gallons | Tier 2 – Second 1,150,000 Gallons | Tier 3 – Remaining Water Consumed | Total Commercial/ Industrial Etc. | Shoreview City Accounts (2) | Total Water Sold |
|---|---|---|---|---|---|---|---|---|---|---|
| 2002 | 385.4 | 281.8 | 83.8 | 751.0 | - | 134.4 | - | 134.4 | - | 885.4 |
| 2003 | 398.8 | 319.5 | 193.0 | 911.3 | - | 186.4 | - | 186.4 | - | 1,097.7 |
| 2004 | 390.3 | 268.6 | 128.2 | 787.1 | - | 185.9 | - | 185.9 | - | 973.0 |
| 2005 | 388.4 | 243.5 | 110.9 | 742.8 | - | 187.3 | - | 187.3 | - | 930.1 |
| 2006 | 389.0 | 266.7 | 160.0 | 815.7 | - | 183.7 | - | 183.7 | - | 999.4 |
| 2007 | 387.0 | 260.4 | 190.6 | 838.0 | - | 189.1 | - | 189.1 | 17.7 | 1,044.8 |
| 2008 | 381.5 | 254.2 | 141.8 | 777.5 | - | 186.5 | - | 186.5 | 18.0 | 982.0 |
| 2009 | 389.9 | 280.8 | 171.5 | 842.2 | - | 205.4 | - | 205.4 | 24.1 | 1,071.7 |
| | (1) Residential: Tier 1 – First 10,000 Gallons | (1) Residential: Tier 2 – Second 20,000 Gallons | (1) Residential: Tier 3 – Remaining Water Consumed | (1) Residential: Total Residential | (1) Commercial/Industrial/Hotel/Motel/Public Institutions Religious/Charitable/Residential irrigation only accounts: Tier 1 – First 50,000 Gallons | Tier 2 – Second 1,150,000 Gallons | Tier 3 – Remaining Water Consumed | Total Commercial/ Industrial Etc. | Shoreview City Accounts (2) | Total Water Sold |
| 2010 | 362.0 | 230.8 | 94.8 | 687.6 | 27.0 | 141.3 | 32.3 | 200.6 | 22.6 | 910.8 |
| 2011 | 360.5 | 221.7 | 94.7 | 676.9 | 26.1 | 126.7 | 41.7 | 194.5 | 19.0 | 890.4 |
| | Percentage of Total Water Sold | | | | | | | | | |
| 2002 | 43.5% | 31.8% | 9.5% | 84.8% | 0.0% | 15.2% | 0.0% | 15.2% | 0.0% | 100.0% |
| 2003 | 36.3% | 29.1% | 17.6% | 83.0% | 0.0% | 17.0% | 0.0% | 17.0% | 0.0% | 100.0% |
| 2004 | 40.1% | 27.6% | 13.2% | 80.9% | 0.0% | 19.1% | 0.0% | 19.1% | 0.0% | 100.0% |
| 2005 | 41.8% | 26.2% | 11.9% | 79.9% | 0.0% | 20.1% | 0.0% | 20.1% | 0.0% | 100.0% |
| 2006 | 38.9% | 26.7% | 16.0% | 81.6% | 0.0% | 18.4% | 0.0% | 18.4% | 0.0% | 100.0% |
| 2007 | 37.1% | 24.9% | 18.2% | 80.2% | 0.0% | 18.1% | 0.0% | 18.1% | 1.7% | 100.0% |
| 2008 | 38.9% | 25.9% | 14.4% | 79.2% | 0.0% | 19.0% | 0.0% | 19.0% | 1.8% | 100.0% |
| 2009 | 36.4% | 26.2% | 16.0% | 78.6% | 0.0% | 19.2% | 0.0% | 19.2% | 2.2% | 100.0% |
| 2010 | 39.8% | 25.3% | 10.4% | 75.5% | 3.0% | 15.5% | 3.5% | 22.0% | 2.5% | 100.0% |
| 2011 | 40.6% | 24.9% | 10.6% | 76.1% | 2.9% | 14.2% | 4.7% | 21.8% | 2.1% | 100.0% |

(1) In 2010 the City adjusted it's tiers for residential accounts, and established tiers for Commercial/Industrial etc. account
(2) The City does not bill the various departments for water use this consumption is for tracking purposes only. The City started tracking internal water consumption in 200

Source: City of Shoreview utility billing departmen

**CITY OF SHOREVIEW**
Residential Utility Rates per Quarter
Last Ten Fiscal Years

**Table 11**

| | Water | | | | Surface Water Management | | | | Sewer | | | | | | Street Lights | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rate per 1,000 Gallons | | | Per Unit | | Per Acre | | | Use Rate (Based on Winter Water Use) | | | | | Per Unit | |
| Fiscal Year | Base Rate Per Unit | Tier 1 First 15,000 Gallons | Tier 2 Second 15,000 Gallons | Tier 3 Remaining Water Consumed | Single-Family | Town Home | Condos | Apartments and Mobile Homes | Base Rate | Tier 1 Less Than 5,000 Gallons | Tier 2 Between 5,000 and 10,000 Gallons | Tier 3 Between 10,001 and 20,000 Gallons | Tier 4 Between 20,001 and 30,000 Gallons | Tier 5 Greater Than 30,000 Gallons | Single and Multi-Family | Condos Apartments and Mobile Homes |
| 2002 | $ 7.54 | $ 0.640 | $ 1.128 | $ 1.639 | $ 9.16 | $ 9.71 | $ 63.21 | $ 76.67 | $ 43.62 | (1) | (1) | (1) (2) | (1) | (1) | (3) | (3) |
| 2003 | 7.77 | 0.659 | 1.162 | 1.688 | 9.48 | 10.05 | 65.42 | 79.35 | 27.43 | $ 8.67 | $ 13.19 | $ 17.72 | $ 22.25 | $ 26.77 | | |
| 2004 | 7.98 | 0.677 | 1.194 | 1.734 | 9.72 | 10.30 | 67.06 | 81.33 | 28.94 | 9.15 | 13.93 | 18.69 | 23.47 | 28.24 | $ 4.00 | $ 3.00 |
| 2005 | 8.25 | 0.700 | 1.235 | 1.793 | 9.96 | 10.56 | 68.74 | 83.36 | 30.27 | 9.57 | 14.57 | 19.55 | 24.55 | 29.54 | 4.00 | 3.00 |
| 2006 | 9.08 | 0.770 | 1.359 | 1.972 | 10.28 | 10.90 | 70.97 | 86.07 | 31.93 | 10.10 | 15.37 | 20.63 | 25.90 | 31.16 | 4.40 | 3.30 |
| 2007 | 10.90 | 0.770 | 1.468 | 2.268 | 10.90 | 11.55 | 75.23 | 91.23 | 28.74 | 11.11 | 18.44 | 26.82 | 34.97 | 43.62 | 4.66 | 3.50 |
| 2008 | 12.54 | 0.816 | 1.644 | 2.608 | 12.00 | 12.71 | 82.75 | 100.35 | 27.88 | 11.78 | 20.28 | 31.11 | 42.31 | 54.96 | 6.06 | 4.55 |
| 2009 | 13.17 | 0.857 | 1.726 | 2.738 | 13.20 | 13.98 | 91.03 | 110.40 | 30.67 | 12.96 | 22.31 | 34.22 | 46.54 | 60.46 | 6.67 | 5.00 |

| | (4) Water | | | | Surface Water Management | | | | Sewer | | | | | | Street Lighting | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rate per 1,000 Gallons | | | Per Unit | | Per Acre | | | Use Rate per unit (Based on Winter Water Use) | | | | | Per Unit | |
| | Base Rate Per Unit | Tier 1 First 10,000 Gallons | Tier 2 Second 20,000 Gallons | Tier 3 Remaining Water Consumed | Single-Family | Town Home | Condos | Apartments and Mobile Homes | Base Rate Per Unit | Tier 1 Less Than 5,000 Gallons | Tier 2 Between 5,000 and 10,000 Gallons | Tier 3 Between 10,001 and 20,000 Gallons | Tier 4 Between 20,001 and 30,000 Gallons | Tier 5 Greater Than 30,000 Gallons | Single and Multi-Family | Condos Apartments and Mobile Homes |
| 2010 | $ 10.00 | $ 0.920 | $ 1.860 | $ 2.950 | $ 14.52 | $ 15.38 | $ 121.44 | $ 121.44 | $ 32.51 | $ 13.74 | $ 23.65 | $ 36.27 | $ 49.33 | $ 64.09 | $ 6.94 | $ 5.20 |
| 2011 | 11.00 | 1.010 | 2.050 | 3.250 | 15.97 | 16.92 | 133.58 | 133.58 | 35.76 | 15.11 | 26.02 | 39.90 | 54.26 | 70.50 | 7.29 | 5.46 |

Source: City of Shoreview utility billing department

Note: Rates through 2009 are based on 5/8" meter which is the standard household meter size. The authority charged an excess base rate for meter sizes larger than a 5/8" meter.

(1) Tiered sewer rates were implemented in 2003.

(2) Accounts without city water are billed the base rate and the 10,001 to 20,000 sewer use rate.

(3) Street lights rates were implemented beginning in 2004.

(4) Conservation rates restructured in 2010.

**CITY OF SHOREVIEW**
Commercial Utility Rates per Quarter
Last Ten Fiscal Years

**Table 12**

| Fiscal Year | Water: Base Rate – First 15,000 Gallons (1) | Water: Rate per 1,000 Gallons | Sewer: Base Rate – First 15,000 Gallons | Sewer: Rate per 1,000 Gallons | Surface Water Management: Rate Per Acre | Street Lights: Rate Per Acre |
|---|---|---|---|---|---|---|
| 2002 | $ 16.92 | $ 1.128 | $ 43.62 | $ 2.190 | $ 76.67 | (2) |
| 2003 | 17.43 | 1.162 | 45.15 | 2.267 | 79.35 | |
| 2004 | 17.91 | 1.194 | 47.63 | 2.392 | 81.33 | $ 12.00 |
| 2005 | 18.53 | 1.235 | 49.82 | 2.502 | 83.36 | 12.00 |
| 2006 | 20.39 | 1.359 | 52.56 | 2.640 | 86.07 | 13.20 |
| 2007 | 22.02 | 1.468 | 55.56 | 2.798 | 91.23 | 14.00 |
| 2008 | 24.66 | 1.644 | 58.99 | 2.970 | 100.35 | 18.20 |
| 2009 | 25.89 | 1.726 | 64.89 | 3.270 | 110.40 | 20.02 |

| Fiscal Year | (3) Water: Base Rate Per Account | (3) Water: Rate per 1,000 gallons: First 50,000 | (3) Water: Rate per 1,000 gallons: Next 1,150,000 | (3) Water: Rate per 1,000 gallons: All Remaining | Sewer: Sewer Availability Charge Per Account | Sewer: Rate per 1000 Gallons | Surface Water Management: Rate Per Acre | Street Lights: Rate Per Acre |
|---|---|---|---|---|---|---|---|---|
| 2010 | $ 10.00 | $ 1.40 | $ 1.86 | $ 2.95 | $ 32.51 | $ 3.47 | $ 121.44 | $ 20.82 |
| 2011 | 11.00 | 1.54 | 2.05 | 3.25 | 35.76 | 3.82 | 133.58 | 21.86 |

Source: City of Shoreview utility billing department
(1) Rates through 2009 are based on 5/8” meter. The City charged higher minimumwater rates for meter sizes larger than a 5/8” meter through 2009.
(2) Street lights rates were implemented beginning in 2004.
(3) Conservation based rate structure implemented in 2010 for commercial accounts.

**CITY OF SHOREVIEW**
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

**Table 13**

| | Governmental Activities | | | | | Business-Type Activities | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fiscal Year | General Obligation Improvement Bonds | Other General Obligation Bonds | General Obligation Tax Increment Bonds | Certificates of Participation | Loan Payable | Water Bonds | Sewer Bonds | Surface Water Bonds | Total Primary Government | Percentage of Estimated Personal Income (2) | Percentage of Estimated actual Market Value of Property (1) | Per Capita (2) |
| 2002 | $ 3,245,000 | $ 310,000 | $ 7,910,000 | $ 6,545,000 | $ – | $ 2,555,000 | $ – | $ 475,000 | $ 21,040,000 | 2.23% | 1.18% | 798 |
| 2003 | 2,795,000 | – | 7,205,000 | 6,450,000 | – | 2,080,000 | – | 475,000 | 19,005,000 | 1.96% | 0.95% | 718 |
| 2004 | 2,800,000 | 1,600,000 | 9,050,000 | 6,275,000 | – | 2,050,000 | 395,000 | 975,000 | 23,145,000 | 2.22% | 1.03% | 874 |
| 2005 | 2,300,000 | 1,600,000 | 5,700,000 | 5,950,000 | – | 1,850,000 | 365,000 | 895,000 | 18,660,000 | 1.73% | 0.73% | 707 |
| 2006 | 2,120,000 | 4,035,000 | 4,770,000 | 5,660,000 | 6,000,000 | 2,495,000 | 605,000 | 815,000 | 26,500,000 | 2.63% | 0.93% | 1,021 |
| 2007 | 1,820,000 | 3,950,000 | 4,925,000 | 5,430,000 | 6,000,000 | 3,120,000 | 835,000 | 1,335,000 | 27,415,000 | 2.56% | 0.88% | 1,051 |
| 2008 | 1,835,000 | 3,795,000 | 2,845,000 | 5,190,000 | 6,000,000 | 5,210,000 | 1,370,000 | 1,485,000 | 27,730,000 | 2.48% | 0.85% | 1,060 |
| 2009 | 1,765,000 | 3,570,000 | 2,510,000 | 4,940,000 | 6,000,000 | 4,895,000 | 1,315,000 | 2,555,000 | 27,550,000 | 2.55% | 0.86% | 1,058 |
| 2010 | 1,610,000 | 8,950,000 | 2,180,000 | 4,680,000 | 6,000,000 | 5,710,000 | 2,220,000 | 2,780,000 | 34,130,000 | 3.08% | 1.13% | 1,319 |
| 2011 | 1,350,000 | 8,705,000 | 1,830,000 | 4,620,000 | 6,000,000 | 5,250,000 | 2,130,000 | 2,555,000 | 32,440,000 | 2.90% | 1.14% | 1,295 |

Note: Details regarding the City's outstanding debt can be found in the notes to financial statements
(1) See Table 6 – Taxable Net Tax Capacity Value and Estimated Market Value of Taxable Property for the estimated actual market value
(2) See Table 18 – Demographic and Economic Statistics schedule for estimated personal income and population data

**CITY OF SHOREVIEW**
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

**Table 14**

| | Governmental Activities | | | Business-Type Activities | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Fiscal Year | General Obligation Improvement Bonds | Other General Obligation Bonds | General Obligation Tax Increment Bonds | Water Bonds | Sewer Bonds | Surface Water Bonds | Total | Resources Restricted for Repayment | Net General Bonded Debt | Percentage of Estimated Actual Market Value of Property (1) | Per Capita (2) |
| 2002 | $3,245,000 | $ 310,000 | $ 7,910,000 | $ 2,555,000 | $ – | $ 475,000 | $14,495,000 | $ 1,371,748 | $13,123,252 | 0.73% | 498 |
| 2003 | 2,795,000 | – | 7,205,000 | 2,080,000 | – | 475,000 | 12,555,000 | 1,084,142 | 11,470,858 | 0.58% | 433 |
| 2004 | 2,800,000 | 1,600,000 | 9,050,000 | 2,050,000 | 395,000 | 975,000 | 16,870,000 | 1,244,319 | 15,625,681 | 0.69% | 590 |
| 2005 | 2,300,000 | 1,600,000 | 5,700,000 | 1,850,000 | 365,000 | 895,000 | 12,710,000 | 1,126,169 | 11,583,831 | 0.46% | 439 |
| 2006 | 2,120,000 | 4,035,000 | 4,770,000 | 2,495,000 | 605,000 | 815,000 | 14,840,000 | 1,138,503 | 13,701,497 | 0.48% | 528 |
| 2007 | 1,820,000 | 3,950,000 | 4,925,000 | 3,120,000 | 835,000 | 1,335,000 | 15,985,000 | 2,352,925 | 13,632,075 | 0.44% | 522 |
| 2008 | 1,835,000 | 3,795,000 | 2,845,000 | 5,210,000 | 1,370,000 | 1,485,000 | 16,540,000 | 1,415,305 | 15,124,695 | 0.46% | 578 |
| 2009 | 1,765,000 | 3,570,000 | 2,510,000 | 4,895,000 | 1,315,000 | 2,555,000 | 16,610,000 | 611,096 | 15,998,904 | 0.50% | 614 |
| 2010 | 1,610,000 | 8,950,000 | 2,180,000 | 5,710,000 | 2,220,000 | 2,780,000 | 23,450,000 | 1,480,563 | 21,969,437 | 0.73% | 849 |
| 2011 | 1,350,000 | 8,705,000 | 1,830,000 | 5,250,000 | 2,130,000 | 2,555,000 | 21,820,000 | 1,520,502 | 20,299,498 | 0.72% | 811 |

Note: Details regarding the City's outstanding debt can be found in the notes to financial statements.
(1) See Table 6 – Taxable Net Tax Capacity Value and Estimated Market Value of Taxable Property for the estimated actual market value.
(2) See Table 18 – Demographic and Economic Statistics schedule.

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**CITY OF SHOREVIEW**
Direct and Overlapping Governmental Activities Debt
as of December 31, 2011

**Table 15**

| Governmental Unit | Net Debt Outstanding (1) | Estimated Percentage Applicable (2) | Estimated Share of Overlapping Debt |
|---|---|---|---|
| Overlapping debt | | | |
| Ramsey County | $ 220,821,916 | 6.500% | $ 14,352,815 |
| Independent School District #621 (Mounds View) | 184,011,422 | 32.504% | 59,810,665 |
| Special Independent School District #916 (Vo-Tech) | 6,166,838 | 11.925% | 735,371 |
| Metropolitan Council | 1,262,875,596 | 0.929% | 11,737,450 |
| Metro Airport Commission | 4,856,985 | 0.929% | 45,142 |
| Total overlapping debt | | | 86,681,443 |
| City of Shoreview direct debt (1) | | | 20,984,498 |
| Total direct and overlapping debt | | | $ 107,665,941 |

| Debt Ratios | |
|---|---|
| Ratio of debt per capita (25,043 population, Table 18) | $ 4,299 |
| Ratio of debt to net tax capacity valuations (after fiscal disparities) ($30,788,656, Table 6) | 349.69% |
| Ratio of debt to estimated actual market value of property ($2,838,577,100, Table 6) | 3.79% |

Sources: Assessed value data used to estimate applicable percentages provided by the County Board of Equalization and Assessment. Debt outstanding data provided by the county.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the government'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.

(1) Gross bonded and direct debt outstanding includes all general obligation, certificate of participation debt and loans less resources restricted for the repayment of debt.

(2) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the county's total taxable assessed value.

**CITY OF SHOREVIEW**
Legal Debt Margin Information
Last Ten Fiscal Years

**Table 16**

| | Fiscal Year | | | | | Fiscal Year | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| Debt limit | $ 35,799,724 | $ 39,882,332 | $ 45,091,048 | $ 50,892,356 | $ 56,897,808 | $ 62,498,286 | $ 98,286,960 | $ 95,948,310 | $ 90,467,340 | $ 85,157,313 |
| Total net debt applicable to limit | 5,785,884 | 5,677,705 | 7,209,069 | 6,920,862 | 9,055,007 | 8,614,289 | 8,075,009 | 7,611,185 | 12,747,163 | 12,442,328 |
| Legal debt margin | $ 30,013,840 | $ 34,204,627 | $ 37,881,979 | $ 43,971,494 | $ 47,842,801 | $ 53,883,997 | $ 90,211,951 | $ 88,337,125 | $ 77,720,177 | $ 72,714,985 |
| Total net debt applicable to the limit as a percentage of debt limit | 16.16% | 14.24% | 15.99% | 13.60% | 15.91% | 13.78% | 8.22% | 7.93% | 14.09% | 14.61% |

| Legal Debt Margin Calculation for Fiscal Year 2011 | |
|---|---|
| Market value (payable 2011 value, Table 6) | $2,838,577,100 |
| Debt limit (3% of market value) | 85,157,313 |
| Debt applicable to limit | |
| Other general obligation bonds | 8,705,000 |
| Certificates of participation | 4,620,000 |
| Less cash set aside for repayment of general obligation debt | (882,672) |
| Total net debt applicable to limit | 12,442,328 |
| Legal debt margin | $ 72,714,985 |

Note: Under state statutes, prior to June 30, 2008 the City's outstanding general obligation debt and certificates of participation can not exceed 2 percent of total market property value, after that date the limit increases to 3 percent. By law, the debt subject to the limitation may be offset by amounts set aside for repaying the debt.

**CITY OF SHOREVIEW**
Pledged Revenue Coverage
Last Ten Fiscal Years

**Table 17**

| Fiscal Year | Utility Revenues | Less Operating Expenses (1) | Net Available Revenue | Debt Service Principal | Debt Service Interest | Times Coverage |
|---|---|---|---|---|---|---|
| Water Revenue Bonds | | | | | | |
| 2002 | $ 1,314,162 | $ 1,062,559 | $ 251,603 | $ 405,000 | $ 121,813 | 0.48 |
| 2003 | 1,581,231 | 1,066,844 | 514,387 | 475,000 | 107,906 | 0.88 |
| 2004 | 1,530,258 | 1,042,626 | 487,632 | 475,000 | 96,561 | 0.85 |
| 2005 | 1,415,773 | 1,185,849 | 229,924 | 200,000 | 73,273 | 0.84 |
| 2006 | 1,749,143 | 1,243,722 | 505,421 | 215,000 | 101,273 | 1.60 |
| 2007 | 1,981,574 | 1,239,931 | 741,643 | 220,000 | 103,071 | 2.30 |
| 2008 | 2,033,018 | 1,329,619 | 703,399 | 275,000 | 126,890 | 1.75 |
| 2009 | 2,282,465 | 1,245,066 | 1,037,399 | 315,000 | 197,535 | 2.02 |
| 2010 | 2,042,580 | 1,339,306 | 703,274 | 425,000 | 192,894 | 1.14 |
| 2011 | 2,279,802 | 1,368,874 | 910,928 | 460,000 | 202,063 | 1.38 |
| Sewer Revenue Bonds (2) | | | | | | |
| 2004 | $ 2,398,155 | $ 2,291,031 | $ 107,124 | $ – | $ 11,231 | 9.54 |
| 2005 | 2,513,120 | 2,421,374 | 91,746 | 30,000 | 10,923 | 2.24 |
| 2006 | 2,704,890 | 2,455,406 | 249,484 | 30,000 | 21,362 | 4.86 |
| 2007 | 2,799,893 | 2,416,145 | 383,748 | 30,000 | 23,635 | 7.15 |
| 2008 | 2,923,581 | 2,590,220 | 333,361 | 45,000 | 34,913 | 4.17 |
| 2009 | 3,187,514 | 3,013,766 | 173,748 | 55,000 | 50,951 | 1.64 |
| 2010 | 3,274,000 | 2,869,607 | 404,393 | 80,000 | 57,495 | 2.94 |
| 2011 | 3,617,492 | 2,953,041 | 664,451 | 90,000 | 76,061 | 4.00 |
| Surface Water Management Revenue Bonds | | | | | | |
| 2002 | $ 558,218 | $ 429,037 | $ 129,181 | $ – | $ 5,514 | 23.43 |
| 2003 | 586,180 | 413,589 | 172,591 | – | 14,902 | 11.58 |
| 2004 | 614,555 | 427,300 | 187,255 | 35,000 | 29,451 | 2.91 |
| 2005 | 618,569 | 421,645 | 196,924 | 80,000 | 27,538 | 1.83 |
| 2006 | 670,491 | 491,989 | 178,502 | 80,000 | 26,492 | 1.68 |
| 2007 | 751,760 | 516,526 | 235,234 | 80,000 | 32,303 | 2.09 |
| 2008 | 837,128 | 545,757 | 291,371 | 80,000 | 48,344 | 2.27 |
| 2009 | 826,536 | 565,250 | 261,286 | 110,000 | 26,179 | 1.92 |
| 2010 | 937,550 | 656,073 | 281,477 | 130,000 | 90,408 | 1.28 |
| 2011 | 1,032,620 | 669,298 | 363,322 | 225,000 | 91,277 | 1.15 |

Note: Details regarding the City's outstanding debt can be found in the notes to financial statements. Utility revenues include operating revenue, earnings on investments and the Federal credit associated with Build America Bonds.

(1) Operating expenses do not include depreciation.
(2) No sewer revenue debt before 2004.

**CITY OF SHOREVIEW**
Demographic and Economic Statistics
Last Ten Fiscal Years

**Table 18**

| Fiscal Year | Population (1) | Estimated Personal Income (Amounts Expressed in Whole Dollars) (2) | Per Capita Personal Income (3) | School Enrollment District #621 (4) | School Enrollment District #623 (4) | Unemployment Rate (5) |
|---|---|---|---|---|---|---|
| 2002 | 26,374 | $ 943,055,118 | $ 35,757 | 11,602 | 6,638 | 3.6 % |
| 2003 | 26,478 | 970,524,612 | 36,654 | 11,230 | 6,522 | 3.8 % |
| 2004 | 26,475 | 1,042,294,275 | 39,369 | 10,606 | 6,255 | 3.7 % |
| 2005 | 26,381 | 1,078,534,423 | 40,883 | 10,513 | 6,383 | 3.2 % |
| 2006 | 25,964 | 1,008,935,076 | 38,859 | 10,234 | 6,396 | 3.1 % |
| 2007 | 26,093 | 1,070,700,162 | 41,034 | 10,116 | 6,327 | 3.5 % |
| 2008 | 26,159 | 1,118,872,748 | 42,772 | 9,914 | 6,368 | 4.3 % |
| 2009 | 26,036 | 1,081,847,872 | 41,552 | 9,901 | 6,438 | 6.4 % |
| 2010 | 25,882 | 1,108,862,526 | 42,843 | 9,849 | 6,437 | 6.1 % |
| 2011 | 25,043 | 1,118,720,896 | 44,672 | 9,911 | 6,454 | 5.3 % |

Notes/Sources:

(1) Population figures other than Census year are estimates provided by the Metropolitan Council. The last census was taken in 2010. Figures are as of December 31 of the prior year.

(2) This estimated personal income number is calculated by taking the per capita personal income and multiplying it by the City's population. Also see note (3) regarding the per capita personal income figures.

(3) Per capital personal income data is provided by the Bureau of Economic Analysis. The 2001–2005 data is for Ramsey County, in which the City resides, the smallest region applicable to the City that this information is available for. The 2006–2011 figures are estimates for the state of Minnesota as there were no other relevant estimates available at the time of this report.

(4) The City is served by two independent school districts. District #621 covers approximately 90% of the City, while District #623 covers approximately 10% of the City. Accordingly, not all students enrolled in District #621 or District #623 live in the City.

(5) Annual average unemployment provided by the Minnesota Department of Employment & Economic Development.

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**CITY OF SHOREVIEW**
Principal Employers
Current Year and Nine Years Ago

**Table 19**

| Employer | 2011 Employees | 2011 Rank | 2011 Percentage of Total City Employment | 2002 Employees | 2002 Rank | 2002 Percentage of Total City Employment |
|---|---|---|---|---|---|---|
| Deluxe Corporation | 1,067 | 1 | 8.90% | 1,172 | 1 | 11.68% |
| Wells Fargo | 711 | 2 | 5.93% | – | – | – |
| Empi | 432 | 3 | 3.60% | 304 | 7 | 3.03% |
| Target Corporation | 300 | 4 | 2.50% | 312 | 6 | 3.11% |
| TSI, Inc. | 300 | 5 | 2.50% | 325 | 5 | 3.24% |
| Taylor Corporation | 200 | 6 | 1.67% | – | – | – |
| PAR Systems | 130 | 7 | 1.08% | 200 | 8 | 1.99% |
| City of Shoreview | 130 | 8 | 1.08% | – | – | – |
| Kozlak's Royal Oak Restaurant | 70 | 9 | 0.58% | – | – | – |
| Rainbow Foods | 70 | 10 | 0.58% | – | – | – |
| Medtronic | – | – | – | 1,133 | 2 | 11.30% |
| Fair Isaac | – | – | – | 500 | 3 | 4.99% |
| Delta Environmental Consultants | – | – | – | 480 | 4 | 4.79% |
| Curtis 1000 | – | – | – | 175 | 9 | 1.74% |
| Qwest Direct | – | – | – | 165 | 10 | 1.65% |
| Total | 3,410 | | 28.42% | 4,766 | | 47.52% |

Source: Minnesota Department of Trade & Economic Development's Community Profile for the City of Shoreview and telephone survey of individual employers August 2002 and May 2012

**CITY OF SHOREVIEW**
Budgeted Full-Time Equivalent City Government Employees by Functio
Last Ten Fiscal Years

**Table 20**

| | Budgeted Full-Time Equivalent Employees as of December 31, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| Function | | | | | | | | | | |
| General government | 13.21 | 12.18 | 13.26 | 12.16 | 13.36 | 12.16 | 13.61 | 12.25 | 14.05 | 12.66 |
| Public safety | | | | | | | | | | |
| Emergency services | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.16 | 0.16 | 0.16 | 0.08 | 0.08 |
| Public works | | | | | | | | | | |
| Engineering | 4.79 | 4.78 | 4.40 | 4.39 | 4.39 | 4.39 | 4.05 | 4.05 | 4.05 | 4.05 |
| Maintenance | 8.27 | 8.19 | 6.88 | 6.93 | 6.93 | 6.99 | 7.36 | 7.35 | 6.83 | 6.48 |
| Parks and recreation | | | | | | | | | | |
| Administration | 6.72 | 6.30 | 6.30 | 6.30 | 6.31 | 6.27 | 6.26 | 6.15 | 6.00 | 5.00 |
| Maintenance | 10.07 | 10.04 | 9.03 | 9.04 | 9.04 | 9.40 | 9.87 | 9.45 | 9.51 | 10.06 |
| Community center | 34.48 | 40.35 | 40.73 | 42.63 | 45.81 | 43.72 | 39.51 | 37.29 | 36.03 | 36.68 |
| Recreation programs | 21.41 | 20.64 | 22.76 | 21.91 | 23.06 | 22.12 | 25.42 | 26.41 | 26.08 | 28.54 |
| Community developmen | 5.60 | 6.10 | 5.60 | 5.60 | 5.60 | 5.75 | 5.75 | 5.77 | 5.82 | 5.82 |
| Water | 8.66 | 8.48 | 7.80 | 7.80 | 7.82 | 8.11 | 8.36 | 8.43 | 8.33 | 8.35 |
| Sewer | 6.57 | 6.83 | 6.53 | 6.53 | 6.56 | 6.83 | 7.08 | 7.22 | 7.34 | 7.35 |
| Surface water | 3.24 | 3.31 | 2.86 | 2.87 | 2.87 | 2.88 | 3.33 | 3.37 | 3.52 | 3.52 |
| Street lights | – | – | 0.10 | 0.10 | 0.10 | 0.10 | 0.20 | 0.20 | 0.20 | 0.20 |
| Central garage | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |
| Total | 125.62 | 129.80 | 128.85 | 128.86 | 134.45 | 131.28 | 133.36 | 130.50 | 130.24 | 131.19 |
| Full-time | 76.00 | 78.00 | 76.00 | 75.00 | 77.00 | 76.00 | 77.25 | 78.68 | 79.75 | 79.00 |
| Part-time | 2.04 | 1.25 | 0.75 | 0.75 | – | – | 0.75 | 0.75 | 0.75 | 0.75 |
| Associate | 47.58 | 50.55 | 52.10 | 53.11 | 57.45 | 55.28 | 55.36 | 51.07 | 49.74 | 51.44 |
| Total | 125.62 | 129.80 | 128.85 | 128.86 | 134.45 | 131.28 | 133.36 | 130.50 | 130.24 | 131.19 |

Source: City Finance Department

**CITY OF SHOREVIEW**
Operating Indicators by Functior
Last Ten Fiscal Years

**Table 21**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| Function | | | | | | | | | | |
| Police (contracted with Ramsey County Sheriff's Department) | | | | | | | | | | |
| Calls for service | 7,649 | 7,422 | 7,249 | 7,115 | 6,508 | 6,526 | 6,719 | 6,441 | 6,298 | 6,443 |
| Fire (contractual service with Lake Johanna Fire Department) | | | | | | | | | | |
| Calls for service | 246 | 254 | 283 | 302 | 274 | 302 | 307 | 306 | 806 | 988 |
| Public works | | | | | | | | | | |
| Salt (tons) | 250 | 350 | 280 | 260 | 715 | 705 | 938 | 350 | 525 | 438 |
| Sand (tons) | 995 | 815 | 790 | 940 | – | – | – | – | – | – |
| Crack sealant (pounds) | 20,000 | 26,000 | 26,000 | 22,000 | 18,000 | 18,000 | 10,000 | 11,250 | 9,000 | 13,500 |
| Asphalt repairs (tons of asphalt) | 600 | 475 | 450 | 668 | 684 | 595 | 795 | 578 | 579 | 775 |
| Recyclables collected (tons) | 2,955 | 2,835 | 3,006 | 3,412 | 3,942 | 3,723 | 3,385 | 3,204 | 3,342 | 2,985 |
| Trails resurfaced (miles) | – | – | – | – | 4.50 | 5.75 | 5.00 | 5.50 | 4.50 | 5.00 |
| Parks and recreation | | | | | | | | | | |
| Recreation program users (registered participants) | 12,477 | 13,386 | 13,994 | 14,931 | 15,228 | 14,828 | 16,369 | 17,997 | 20,679 | 26,317 |
| Community program attendance (non-fee programs) | – | – | – | – | – | – | – | – | – | * 57,055 |
| Community center users | 339,323 | 350,540 | 397,008 | 406,783 | 423,314 | 415,886 | 449,811 | 507,951 | 627,822 | 699,025 |
| Community developmen | | | | | | | | | | |
| Permits issued | 1,489 | 1,447 | 1,116 | 1,013 | 1,146 | 3,057 | 2,350 | 1,352 | 1,044 | 922 |
| Permit valuation (millions) | $ 65.3 | $ 27.3 | $ 64.4 | $ 32.0 | $ 40.3 | $ 32.3 | $ 26.6 | $ 18.3 | $ 42.1 | $ 21.9 |
| Water | | | | | | | | | | |
| Water main breaks | 10 | 11 | 9 | 16 | 5 | 7 | 21 | 9 | 14 | 3 |
| Meters replaced | – | 138 | 99 | 301 | 524 | 128 | 372 | 8,100 | 61 | 25 |
| Curb box repairs (water valves) | – | – | – | 85 | 225 | 180 | 485 | 1,130 | 458 | 385 |
| Hydrants repaired | N/A | N/A | N/A | 18 | 22 | 32 | 192 | 39 | 42 | 75 |
| Average annual residential water use | 79,107 | 97,607 | 85,367 | 80,802 | 88,068 | 91,881 | 82,600 | 89,050 | 82,742 | 81,368 |
| Average daily consumption (millions of gallons | 2.79 | 3.58 | 3.08 | 3.14 | 3.28 | 3.50 | 3.24 | 3.30 | 2.91 | 2.69 |
| Maximum daily gallons pumped (millions | 6.79 | 11.84 | 8.37 | 8.90 | 9.77 | 10.10 | 8.33 | 8.17 | 9.46 | 5.91 |
| Sewer | | | | | | | | | | |
| Sewage flow (millions of gallons) | 1,073 | 1,005 | 1,014 | 950 | 886 | 920 | 935 | 872 | 872 | 914 |
| Miles jetted | N/A | 40 | 55 | 60 | 58 | 60 | 68 | 65 | 72 | 82 |
| Miles rodded | 10 | 9 | 9 | 8 | 8 | 9 | 28 | 25 | 38 | 32 |
| Miles inspected | N/A | 20 | 10 | 40 | 40 | 40 | 49 | 48 | 40 | 60 |
| Surface water management | | | | | | | | | | |
| Material dredged from ponds (yards) | 425 | 425 | 425 | 425 | 425 | 425 | 500 | 432 | 795 | – |
| Sweepings collected (tons of material) | 1,300 | 1,150 | 1,100 | 1,200 | 450 | 200 | 300 | 200 | 250 | 200 |
| Miles of street swept | 360 | 270 | 270 | 360 | 450 | 450 | 360 | 270 | 405 | 353 |
| Street sweeping rounds per year | 4 | 3 | 3 | 4 | 5 | 5 | 4 | 3 | 5 | 4 |
| Lake augmentation, gallons pumped (millions | – | – | 90.0 | 32.3 | 10.4 | 135.9 | – | 32.5 | 221.2 | – |
| Central garage | | | | | | | | | | |
| Gallons of gas | 21,000 | 20,500 | 19,000 | 22,000 | 20,000 | 17,500 | 18,512 | 15,409 | 17,500 | 14,676 |
| Gallons of diesel | 16,500 | 16,500 | 18,500 | 23,000 | 17,500 | 20,000 | 18,901 | 22,265 | 20,000 | 20,002 |
| Oil changes | 85 | 77 | 90 | 99 | 101 | 115 | 108 | 97 | 164 | 116 |
| Tires replaced | 29 | 28 | 59 | 27 | 81 | 34 | 51 | 29 | 42 | 17 |

Sources: Various city departments
Note: Indicators are not available for the general government city functions
N/A Indicators are not available for these years
*Community program attendance (non-fee programs) represent data not quantified prior to 201

**CITY OF SHOREVIEW**
Capital Asset Statistics by Function
Last Ten Fiscal Years

**Table 22**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
| Function | | | | | | | | | | |
| Public safety | | | | | | | | | | |
| Police (contractual service with Ramsey County Sheriff's Department) | | | | | | | | | | |
| Patrol units (24-hour) | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Fire (contractual service with Lake Johanna Fire Department) | | | | | | | | | | |
| Fire stations in service | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Number of volunteers | 65 | 65 | 65 | 65 | 65 | 65 | 66 | 61 | 60 | 60 |
| Public works | | | | | | | | | | |
| Streets (miles) | 86.7 | 86.8 | 87.6 | 87.6 | 87.6 | 87.6 | 87.6 | 87.6 | 88.2 | 89.0 |
| Culture and recreation | | | | | | | | | | |
| Parks acreage | 268 | 268 | 268 | 268 | 268 | 268 | 268 | 268 | 268 | 268 |
| Parks | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Park buildings | 7 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Picnic shelters | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 6 | 6 | 6 |
| Community center (square footage) | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 | 111,000 |
| Water | | | | | | | | | | |
| Water mains (miles) | 101.2 | 101.9 | 102.8 | 102.8 | 102.8 | 102.8 | 102.8 | 102.8 | 102.8 | 103.0 |
| Fire hydrants | 1,237 | 1,244 | 1,310 | 1,310 | 1,312 | 1,312 | 1,318 | 1,318 | 1,318 | 1,325 |
| Wells | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Maximum storage capacity (millions of gallons) | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Sewer | | | | | | | | | | |
| Sanitary sewers (miles) | 106.5 | 107.1 | 107.9 | 107.9 | 107.9 | 107.9 | 107.9 | 107.9 | 107.9 | 108.2 |
| Lift stations | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| Surface water management | | | | | | | | | | |
| Storm water lift stations | 2 | 2 | 2 | 3 | 3 | 4 | 4 | 5 | 5 | 4 |
| Storm ponds | 194 | 196 | 197 | 198 | 200 | 200 | 200 | 200 | 200 | 200 |
| Street lights | 644 | 644 | 645 | 645 | 659 | 659 | 694 | 707 | 713 | 716 |

Sources: Various city departments
Note: No capital asset indicators are available for the general government and community development functions.

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Management Report

for

City of Shoreview
Ramsey County, Minnesota

December 31, 2011

MMKR
CERTIFIED PUBLIC ACCOUNTANTS

**PRINCIPALS**
Thomas M. Montague, CPA
Thomas A. Karnowski, CPA
Paul A. Radosevich, CPA
William J. Lauer, CPA
James H. Eichten, CPA
Aaron J. Nielsen, CPA
Victoria L. Holinka, CPA

To the City Council
City of Shoreview, Minnesota

We have prepared this management report in conjunction with our audit of the City of Shoreview, Minnesota's (the City) financial statements for the year ended December 31, 2011. The purpose of this report is to provide comments resulting from our audit process and to communicate information relevant to city finances in Minnesota. We have organized this report into the following sections:

- Audit Summary
- Funding Cities in Minnesota
- Governmental Funds Overview
- Financial Trends and Conditions of Selected Funds
- Accounting and Auditing Updates

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

This report is intended solely for the information and use of those charged with governance of the City, management, and those who have responsibility for oversight of the financial reporting process and is not intended to be, and should not be, used by anyone other than these specified parties.

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

May 22, 2012

Malloy, Montague, Karnowski, Radosevich, & Co., P.A.
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# AUDIT SUMMARY

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2011. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information to you verbally and in our audit engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

## PLANNED SCOPE AND TIMING OF THE AUDIT

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

## AUDIT OPINION AND FINDINGS

Based on our audit of the City's financial statements for the year ended December 31, 2011:

- We have issued an unqualified opinion on the City's basic financial statements.
- We have reported no findings based on our testing of the City's compliance with Minnesota laws and regulations.

## SIGNIFICANT ACCOUNTING POLICIES

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 of the notes to basic financial statements. For the year ended December 31, 2011, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This statement established new fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. It also clarifies existing governmental fund type definitions to improve the comparability of governmental fund financial statements.

The application of remaining policies was not changed during the year. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

## CORRECTED AND UNCORRECTED MISSTATEMENTS

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

## ACCOUNTING ESTIMATES AND MANAGEMENT JUDGMENTS

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

The most sensitive estimates affecting the financial statements were as follows:

- **Depreciation** – Management's estimates of depreciation expense are based on the estimated useful lives of the assets.

- **Compensated Absences** – Management's estimate is based on current rates of pay, annual leave, and sick leave balances.

Management expects any differences between estimates and actual amounts of these estimates to be insignificant. We evaluated the key factors and assumptions used by management in the areas discussed above in determining that they are reasonable in relation to the financial statements taken as a whole.

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

## MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter dated May 22, 2012.

## DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

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

## DISAGREEMENTS WITH MANAGEMENT

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

## MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

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

## OTHER AUDIT FINDINGS OR ISSUES

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

## OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. Other information, including the introductory section, combining and individual nonmajor fund statements and schedules, supplementary financial information, and the statistical section accompanying the basic financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements.

With respect to the combining and individual nonmajor fund statements and schedules, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the combining and individual nonmajor fund statements and schedules to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

With respect to the introductory section, supplementary financial information, and the statistical section accompanying the basic financial statements, our procedures were limited to reading this other information, and in doing so we did not identify any material inconsistencies with the audited financial statements.

## LEGISLATION

The 2011 legislative session began with the state facing a projected budget deficit of $6.2 billion (later revised down to $5.0 billion in the February 2011 Economic Forecast) for the 2012–2013 biennium. In addition, the 2010 election dramatically changed the state's political landscape. A Democratic Governor was in power for the first time since 1991, while Republicans had majority control of both the House and the Senate for the first time since 1971. Predictably, as the session progressed, the Governor and Legislature had difficulty agreeing on a state budget for the next biennium. Shortly after the 2011 regular session ended, the Governor vetoed eight major state appropriation bills and the omnibus tax bill passed by the Legislature, which left the majority of state agencies without a budget for the next fiscal year. This resulted in a shutdown of "nonessential" state agencies that began July 1, 2011 and effectively ended with the passing of appropriation bills in a special session on July 19th and 20th.

The large projected budget deficit facing the 2011 Legislature was typical of the financial challenges the state has experienced in recent years. Unfavorable economic conditions have caused a steady deterioration of the state's financial condition, which has resulted in a series of cuts and holdbacks in state aids to local governments and other entities. As was the case in the last biennium, the Legislature utilized several one-time revenue sources, transfers, and accounting shifts to minimize the need for tax increases or state aid cuts to balance the state budget.

The following is a summary of significant legislative activity passed in calendar year 2011 affecting the finances of Minnesota cities:

**Local Government Aid (LGA) and Market Value Homestead Credit (MVHC)** – One of the appropriation bills passed in the 2011 special session was the omnibus tax bill, which includes the appropriations for LGA and MVHC.

The Legislature retroactively reduced the fiscal 2011 appropriation for LGA by approximately $102 million, leaving a total appropriation of $425.3 million for 2011 LGA. Minnesota cities will receive 2011 LGA equal to the lesser of their final 2010 LGA (after the cuts by the Legislature and Governor) or their 2011 certified LGA amount. The first half LGA payment for 2011 was also delayed one week to July 27, so the reduced LGA amounts could be recomputed after the government shutdown. The total LGA appropriation for fiscal 2012 will be $425.2 million, with cities again receiving the lesser of their 2010 actual or 2011 certified amounts. In essence, this bill extended the LGA cuts originally made in fiscal 2010 for the two subsequent years. For fiscal 2013 and beyond, the LGA appropriation is set at $426.4 million, to be allocated using the LGA formula.

The omnibus tax bill also extended the 2010 MVHC reductions of approximately $48 million to fiscal 2011, with cities to receive the same allocation. Beginning in fiscal 2012, the MVHC reimbursement program is eliminated. Rather than receiving a property tax credit, qualifying homeowner taxpayers will have a portion of the market value of their house excluded from their taxable market value. This new system will provide homeowners property tax relief by shifting a portion of their potential tax burden to other property classifications, rather than directly reducing their taxes through a state paid tax credit reimbursement. While this new homestead exclusion is calculated in a similar manner to the repealed MVHC, the actual tax relief to individual homeowner taxpayers may vary significantly depending on the makeup of the taxing jurisdictions that levy on their particular property.

The agriculture market value credit, however, will continue as a state-paid tax credit.

**Levy Limitations** – A 2008 law limited general operating property tax levy increases for cities with populations over 2,500 to an inflationary increase based on the state determined implicit price deflator (IPD) to a maximum of 3.9 percent annually for the next three calendar years. Modifications were made in subsequent legislative sessions to allow cities subject to levy limitation to declare "special levies" to replace the LGA and MVHC losses. The 2010 Legislature also established a floor of zero percent for the inflationary increase, so levies would not be reduced in the event of IPD deflation. The 2011 Legislature passed an omnibus tax bill during the regular session that would have extended levy limits for two years (taxes payable in 2012 and 2013). However, this was among the bills vetoed by the Governor, and the final omnibus tax bill passed in the special session did not address levy limits.

**Sales and Use Taxes** – A number of changes and clarifications were made to Minnesota sales and use tax provisions, including:

- Made water used directly for public safety purposes (fighting fires) exempt from sales tax.
- Expanded the sales tax exemption for the lease of motor vehicles used as ambulances to the lease of vehicles used for emergency response.
- Added townships to the list of entities exempt from sales tax.
- Provided an exemption from sales tax for technology and electricity for qualifying large data centers as a business incentive.
- Clarified the sales tax regulations for online hotel sales.

**"Buy American" Provision Repealed** – The "Buy American" provision, enacted in 2010, which prohibited public employers from purchasing or requiring employees to purchase any uniforms, safety equipment, or protective accessories not manufactured in the United States, was repealed. Cities may continue to purchase American-made uniforms and equipment, but they are not required to do so.

**Prohibition of Referendum Spending** – Political subdivisions, including cities, are prohibited from expending funds to promote a referendum to support imposing a local option sales tax. The political subdivision may only expend funds to conduct the referendum.

**Tax Exempt Period for Economic Development Property** – The maximum allowable holding period for property held by a political subdivision for economic development to be exempt from property taxes was increased from eight years to nine years.

**Concurrent Detachment of Parcels** – State law for the concurrent detachment of property from one city to another has been changed. In the past, both cities involved had to support the change for it to be considered. Now, if the property owner and one of the involved cities petition for the detachment, the proposed boundary adjustment qualifies for consideration.

**Civil Immunity for Donated Public Safety Equipment** – Immunity from civil tort claims is extended to municipalities that donate public safety equipment to another municipality, unless the claim is a direct result of fraud or intentional misrepresentation. The statute defines "public safety equipment" as vehicles and equipment used in firefighter, ambulance and emergency medical treatment services, rescue, and hazardous material response.

**PROPERTY TAXES**

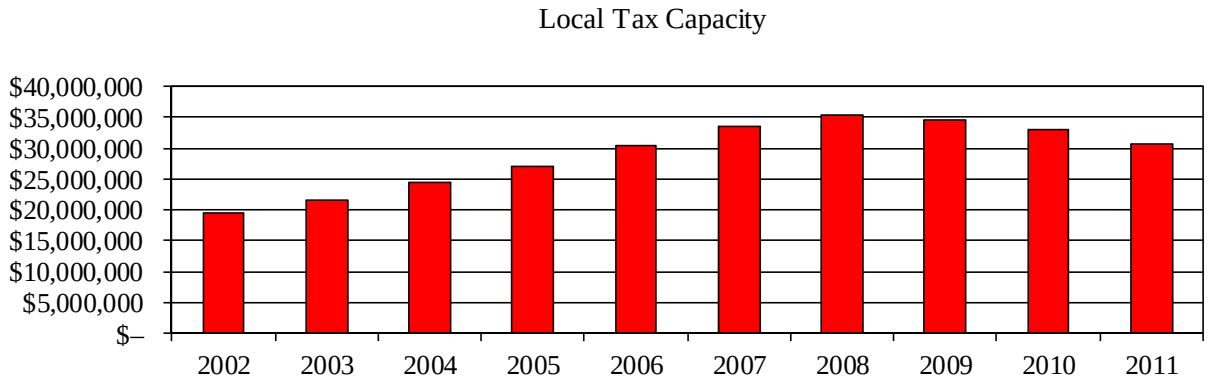
Minnesota cities rely heavily on local property tax levies to support their governmental fund activities. In recent years this dependence has been heightened, as revenue from state aids and fees related to new development have dwindled due to the struggling economy. This has placed added pressure on local taxpayers already beset by higher unemployment, lower property values, and tighter credit markets. As a result, municipalities in general are experiencing increases in tax delinquencies, abatements, and foreclosures. This instability has led to significant fiscal challenges for many local governments, and increased the investing public's concerns about the security of the municipal debt market.

Property values within Minnesota cities experienced average decreases of 3.0 percent and 5.7 percent for taxes payable in 2010 and 2011, respectively, reflecting the weak housing market and economic conditions experienced in recent years. In comparison, the City's taxable market value decreased 5.7 percent for taxes payable in 2010 and 5.9 percent for taxes payable in 2011. The market value for taxes payable in 2011 is based on estimated values as of January 1, 2010.

The following graph shows the City's changes in taxable market value over the past 10 years:

Tax capacity is considered the actual base available for taxation. It is calculated by applying the state's property classification system to each property's market value. Each property classification, such as commercial or residential, has a different calculation and uses different rates. Consequently, a city's total tax capacity will change at a different rate than its total market value, as tax capacity is affected by the proportion of the City's tax base that is in each property classification from year-to-year, as well as legislative changes to tax rates. The City's tax capacity decreased 4.7 percent and 6.6 percent for taxes payable in 2010 and 2011, respectively.

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




The following table presents the average tax rates applied to city residents for each of the last two levy years, along with comparative state-wide and metro area rates. The general increase in rates reflects both the increased reliance of local governments on property taxes and the recent decline in tax capacities.

Rates expressed as a percentage of net tax capacity

| | All Cities State-Wide | | Seven-County Metro Area | | **City of Shoreview** | |
|---|---|---|---|---|---|---|
| | 2010 | 2011 | 2010 | 2011 | **2010** | **2011** |
| **Average tax rate** | | | | | | |
| City | 39.2 | 42.5 | 36.0 | 40.0 | **27.6** | **30.7** |
| County | 41.0 | 43.7 | 36.8 | 42.1 | **50.3** | **54.7** |
| School | 23.0 | 25.2 | 24.0 | 26.8 | **23.7** | **24.8** |
| Special taxing | 5.9 | 6.4 | 6.5 | 8.1 | **7.6** | **8.0** |
| Total | 109.1 | 117.8 | 103.3 | 117.0 | **109.2** | **118.2** |

The City's portion of the total property tax capacity rates for the City's residents have historically been below the state-wide and metro area averages. This is due in part to the valuation of existing residential property, as well as new commercial and industrial development. Expenditure efficiencies, especially in the area of public safety, also contribute to the City's lower than average tax rate. The increase in the total average tax rate was spread across all taxing authorities presented above.

## GOVERNMENTAL FUNDS OVERVIEW

This section of the report provides you with an overview of the financial trends and activities of the City's governmental funds. Governmental funds include the General Fund, special revenue, debt service, and capital projects funds. We have also included the most recent comparative state-wide averages available from the State Auditor. The reader needs to consider the effect of inflation and other known changes or differences when comparing this data. Also, certain data on these tables may be classified differently than how they appear on the City's financial statements in order to be more comparable to the state-wide information, particularly in separating capital expenditures from current expenditures.

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

### GOVERNMENTAL FUNDS REVENUE

The amounts received from the typical major sources of revenue will naturally vary between cities based on their particular situation. This would include the City's stage of development, location, size and density of its population, property values, services it provides, and other attributes. The following table presents the City's revenue per capita of its governmental funds for the past three years, together with state-wide averages:

**Governmental Funds Revenue per Capita**
With State-Wide Averages by Population Class

| | State-Wide | | | **City of Shoreview** | | |
|---|---|---|---|---|---|---|
| Year | December 31, 2010 | | | **2009** | **2010** | **2011** |
| Population | 2,500–10,000 | 10,000–20,000 | 20,000–100,000 | **26,036** | **25,882** | **25,043** |
| Property taxes | $ 386 | $ 359 | $ 407 | **$ 318** | **$ 334** | **$ 353** |
| Tax increments | 45 | 52 | 56 | **77** | **75** | **81** |
| Franchise fees and other taxes | 26 | 34 | 30 | **11** | **11** | **11** |
| Special assessments | 74 | 60 | 66 | **10** | **8** | **8** |
| Licenses and permits | 19 | 22 | 29 | **14** | **19** | **18** |
| Intergovernmental revenues | 291 | 271 | 149 | **16** | **17** | **47** |
| Charges for services | 89 | 83 | 76 | **183** | **194** | **211** |
| Other | 73 | 70 | 57 | **24** | **24** | **38** |
| Total revenue | $ 1,003 | $ 951 | $ 870 | **$ 653** | **$ 682** | **$ 767** |

An inherent difficulty in presenting per capita information is the accuracy of the population count, which for most years is based on estimates. The City's governmental funds have typically generated less revenue per capita in total than other Minnesota cities in its population class. The City receives considerably less intergovernmental revenue than average. The limited use of special assessments as a financing option causes this source to generate less per capita revenue than the average Minnesota city. The City's charges for services revenue source exceeds the average city due to the active community center and recreation program operations.

In total, the City's governmental fund revenues for 2011 were $19,208,235, an increase of $1,553,317 (8.8 percent) from the prior year. On a per capita basis, the City's per capita governmental funds revenue for 2011 increased by $85, an increase of 12.5 percent from the prior year. Property taxes increased $19 per capita as determined through the annual levy process, while charges for services increased $17 per capita. Intergovernmental revenues increased by $30 per capita primarily due to additional MSA construction funding recognized in 2011. The other category increased by $14 per capita with improved

investment earnings in the current year.

## GOVERNMENTAL FUNDS EXPENDITURES

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

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

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

**Governmental Funds Expenditures per Capita**
With State-Wide Averages by Population Class

| | State-Wide | | | **City of Shoreview** | | |
|---|---|---|---|---|---|---|
| Year | December 31, 2010 | | | **2009** | **2010** | **2011** |
| Population | 2,500–10,000 | 10,000–20,000 | 20,000–100,000 | **26,036** | **25,882** | **25,043** |
| Current | | | | | | |
| General government | $ 125 | $ 102 | $ 85 | **$ 76** | **$ 81** | **$ 82** |
| Public safety | 227 | 223 | 235 | **97** | **99** | **108** |
| Street maintenance | 108 | 107 | 86 | **82** | **74** | **89** |
| Parks and recreation | 75 | 93 | 87 | **209** | **201** | **229** |
| All other | 81 | 81 | 91 | **57** | **61** | **56** |
| | $ 616 | $ 606 | $ 584 | **$ 521** | **$ 516** | **$ 564** |
| Capital outlay and construction | $ 299 | $ 321 | $ 232 | **$ 74** | **$ 50** | **$ 87** |
| Debt service | | | | | | |
| Principal | $ 180 | $ 181 | $ 111 | **$ 43** | **$ 43** | **$ 45** |
| Interest and fiscal | 63 | 53 | 43 | **21** | **20** | **18** |
| | $ 243 | $ 234 | $ 154 | **$ 64** | **$ 63** | **$ 63** |

The City's per capita governmental funds current expenditures for 2011 were $48 higher than the prior year, or a 9.3 percent increase. The City's total current expenditures increased $776,236, or 5.8 percent, when compared to the prior year. Like revenues changes in the estimated population will impact expenditures on a per capita basis.

The City's capital outlay increased $37 per capita in the current year. Capital outlay will fluctuate from year-to-year based on approved projects scheduled for completion.

Debt service costs did not change per capita from the prior year and remained well below the state-wide average due to the status of the City's infrastructure and stage of development. The City's preparation of a comprehensive infrastructure replacement plan and a five-year capital improvement program has allowed management to plan the long-term financing of future projects using a combined strategy of available financial resources and debt issuance. This, in turn, has reduced the amount of debt related

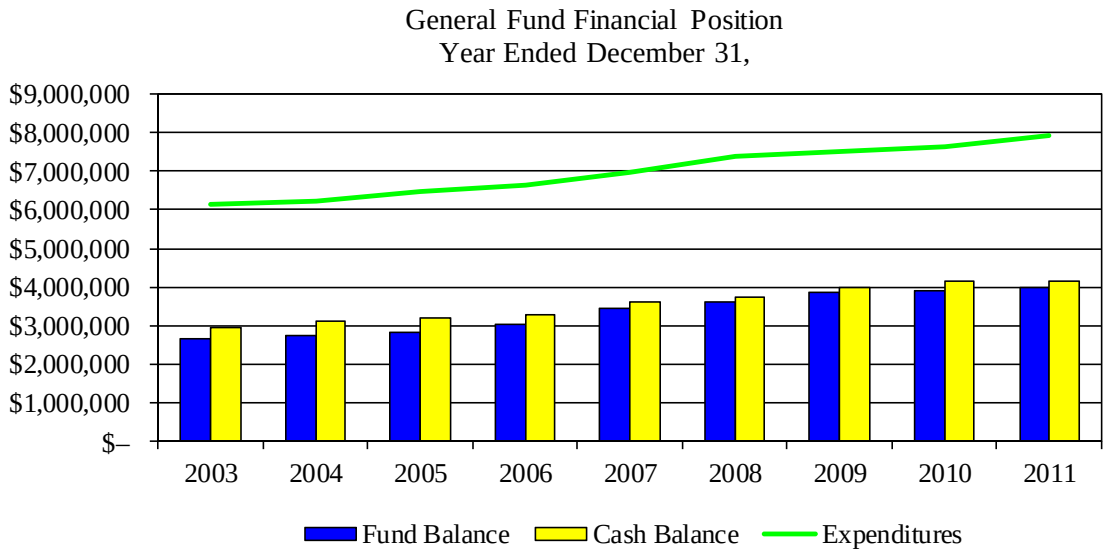
financing, also limiting the level of per capita debt service expenditures.

## FINANCIAL TRENDS AND CONDITIONS OF SELECTED FUNDS

### GENERAL FUND

The City's General Fund accounts for the financial activity of the basic services provided to the community. The primary services included within this fund are the administration of general government, public safety, public works, parks and recreation, community development, and miscellaneous other services.

The following graph displays the City's General Fund trends of financial position and changes in the volume of financial activity. Fund balance and cash balance are typically used as indicators of financial health or equity, while annual expenditures are often used to measure the size of the operation.

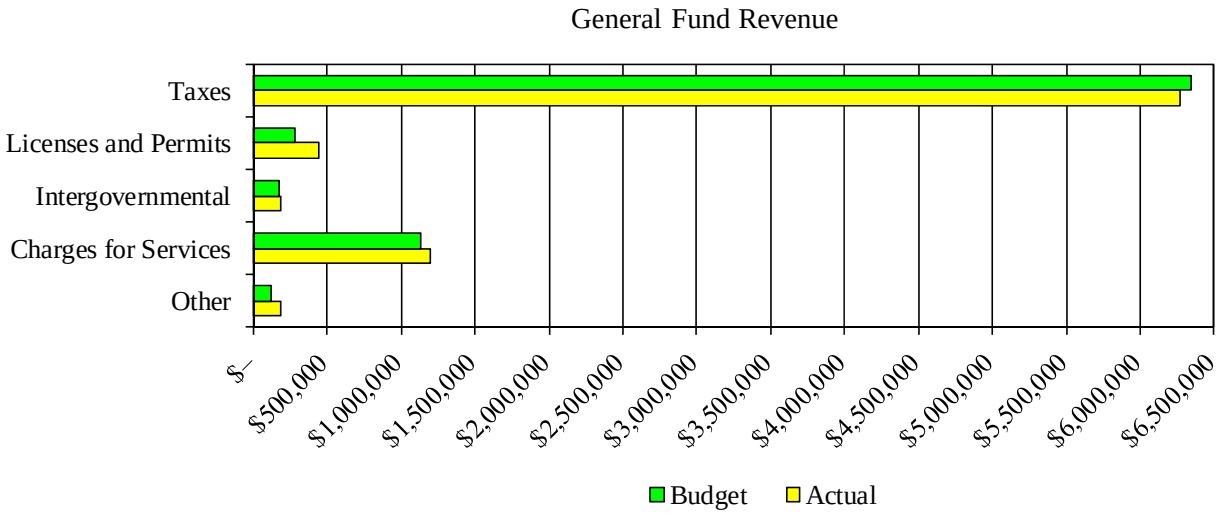



The City's General Fund cash and investments balance at December 31, 2011 was $4,141,575, an increase of $8,188 from the previous year. Total fund balance at December 31, 2011 was $3,976,412, an increase of $55,277 from the prior year. The City continued to meet its minimum fund balance policy for prepaid items, working capital, and unanticipated events.

Over the last few years, the City has been able to maintain or increase cash and fund balance levels, despite legislative cuts to state aid. This is an important factor because a government, like any organization, requires a certain amount of equity to operate. A healthy financial position allows the City to avoid volatility in tax rates; helps minimize the impact of state funding changes; allows for the adequate and consistent funding of services, repairs, and unexpected costs; and can be a factor in determining the City's bond rating and resulting interest costs. Maintaining an adequate fund balance has become increasingly important given the fluctuations in state funding for cities in recent years.

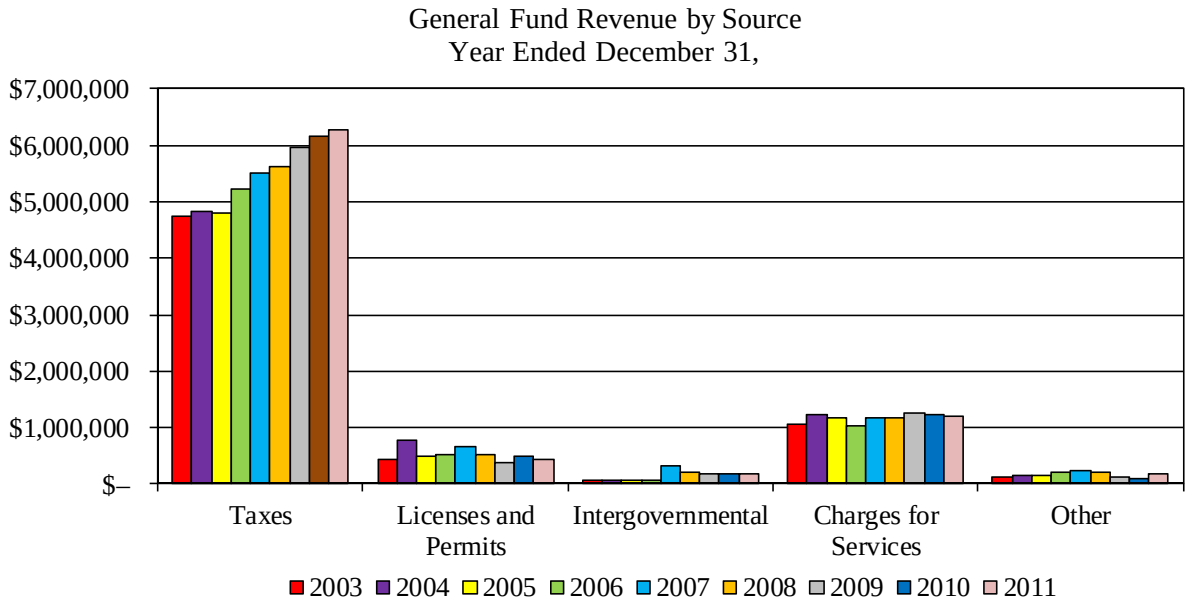
A trend that is typical to Minnesota local governments, especially the General Fund of cities, is the unusual cash flow experienced throughout the year. The City's General Fund cash disbursements are made fairly and evenly during the year other than the impact of seasonal services such as snowplowing, street maintenance, and park activities. Cash receipts of the General Fund are quite a different story. Taxes comprise approximately 76 percent of the fund's total annual revenue. Approximately half of these revenues are received by the City in July and the rest in December. Consequently, the City needs to have adequate cash reserves to finance its everyday operations between these payments.

The following graph reflects the City's General Fund revenues, budget and actual, for 2011:




Total General Fund revenues for 2011 were $8,275,907, which was $222,239 (2.8 percent) over the final budget. This favorable variance was largely in licenses and permits, charges for services, and other revenues (such as investment earning and fines and forfeitures) which surpassed budget expectations by $160,093, $66,117, and $63,171, respectively. A portion of this revenue variance was offset by tax sources that ended the year below projected amounts by $80,061.

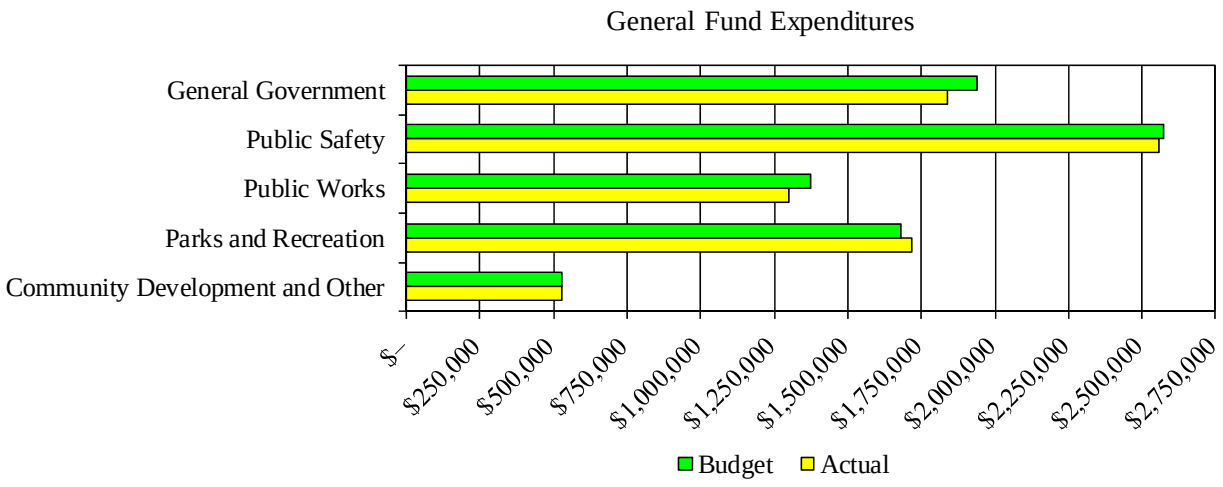
The following graph presents the City's General Fund revenue sources for the last nine years:




Overall, General Fund revenues increased $86,186 (1.1 percent) from the previous year. Taxes were $95,511 more than the prior year as established through the annual levy process.

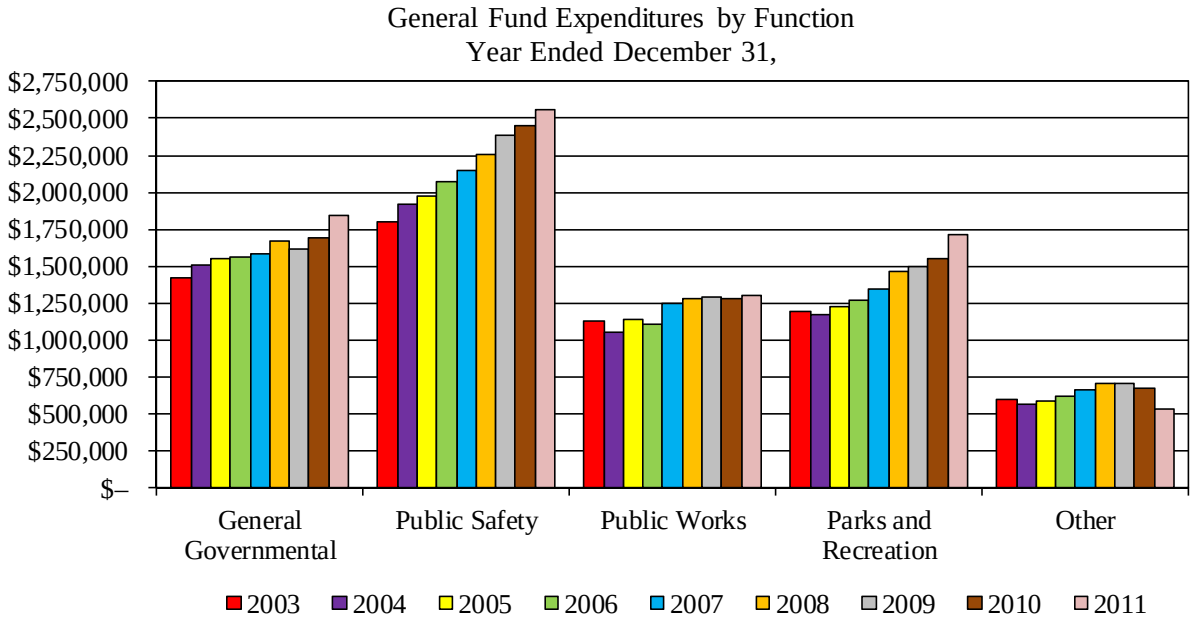
As discussed earlier, property taxes comprise approximately 76 percent of General Fund revenues in 2011. This concentration of taxes in relation to other revenue sources is reflected in the graph above.

The following graph reflects the City's General Fund expenditures, budget and actual, for 2011:




Total General Fund expenditures for 2011 were $7,940,935, which was $157,174 (1.9 percent) under the final budget. Efforts by departments to operate within approved appropriations along with effective budgetary controls resulted in this favorable variance.

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




Overall, General Fund expenditures increased $291,119 (3.8 percent) over the prior year. These increases were primarily the result of normal inflationary growth.

After considering the variances in both revenues and expenditures, the net change to fund balance before transfers was $379,413 better than planned in the budget. After considering transfers, the ending fund balance of the General Fund was $55,277 more than planned in the budget per review of the net change in fund balance.

The following tables summarize the operating results for the City's Community Center Operation Fund and the Recreation Programs Fund:

**COMMUNITY CENTER OPERATION FUND**

| | Year Ended December 31, | | | | |
|---|---|---|---|---|---|
| | 2007 | 2008 | 2009 | 2010 | 2011 |
| Revenues | $ 1,784,182 | $ 1,818,413 | $ 1,980,560 | $ 2,115,474 | $ 2,332,501 |
| Expenditures | (2,086,507) | (2,176,287) | (2,186,995) | (2,269,673) | (2,401,866) |
| Net transfers in (out) | 220,000 | 250,000 | 310,000 | 310,000 | 297,000 |
| Net change in fund balances | $ (82,325) | $ (107,874) | $ 103,565 | $ 155,801 | $ 227,635 |

The City's Community Center Operation Fund experienced an increase in total fund balance as presented in the table above. Total revenues increased 10.3 percent, primarily due to an increase in usage rates along with an increase in the number of customers. Expenditures increased 5.8 percent as planned with actual costs ending the year $28,057 above approved appropriations

**RECREATION PROGRAMS FUND**

| | Year Ended December 31, | | | | |
|---|---|---|---|---|---|
| | 2007 | 2008 | 2009 | 2010 | 2011 |
| Revenues | $ 1,007,340 | $ 1,083,546 | $ 1,164,627 | $ 1,272,041 | $ 1,315,465 |
| Expenditures | (1,011,497) | (1,082,054) | (1,086,548) | (1,142,130) | (1,173,158) |
| Net transfers in (out) | 20,000 | 13,000 | (18,000) | (20,000) | (5,000) |
| Net change in fund balances | $ 15,843 | $ 14,492 | $ 60,079 | $ 109,911 | $ 137,307 |

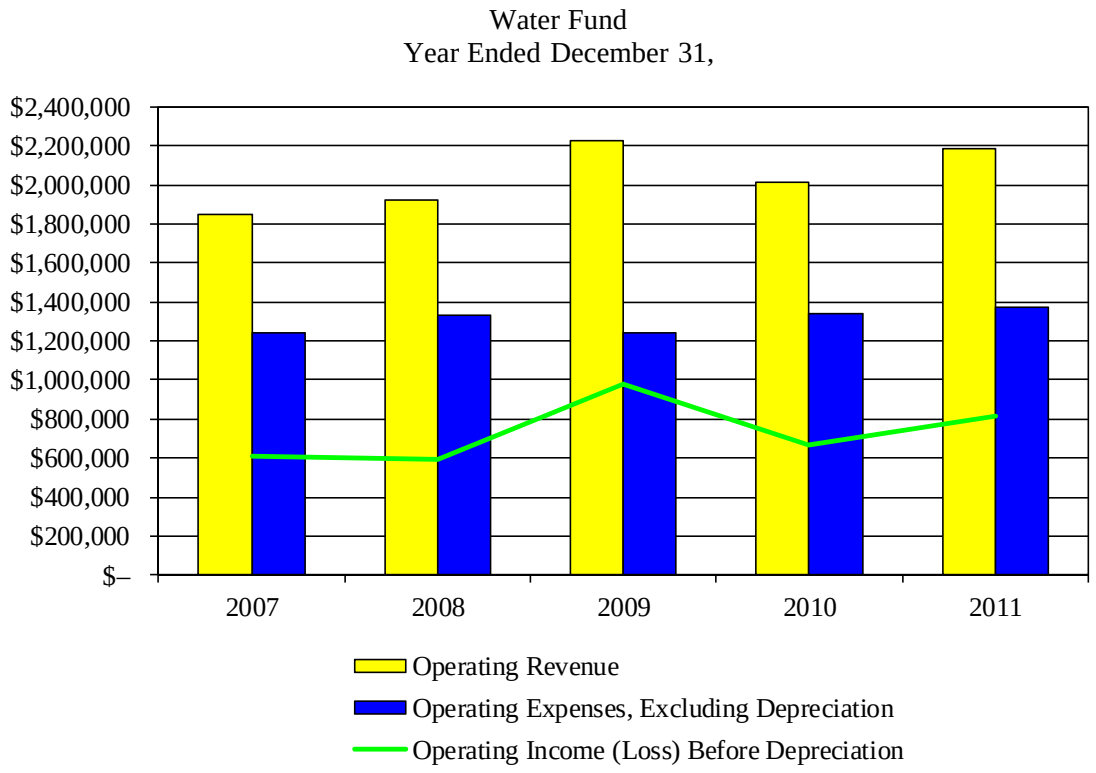
The increase in fund balance of the City's Recreation Programs Fund as presented above was $105,109 above the increase projected in the budget. Revenues were $82,464 more than projected while expenditures were $22,645 below the amount planned in the budget.

## UTILITY FUNDS

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

### Water Fund

The following graph presents five years of operating results for the Water Fund:

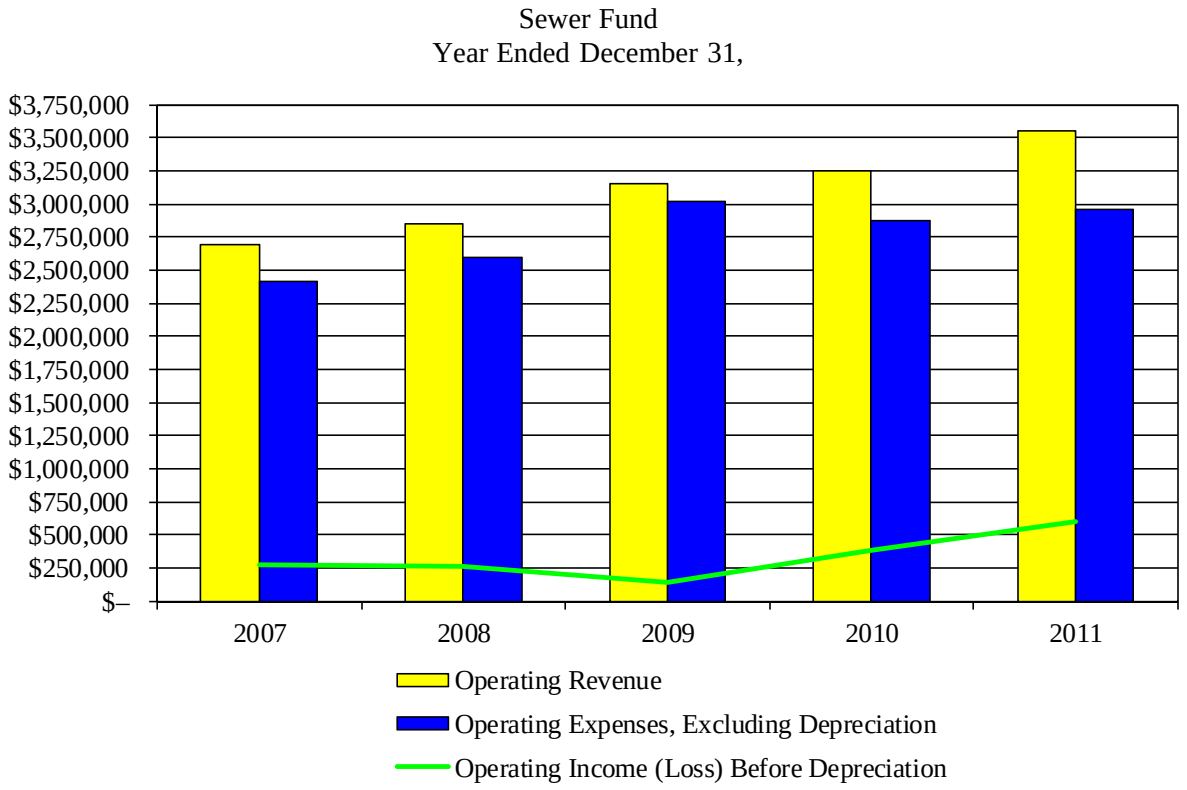



The Water Fund ended 2011 with net assets of $12,445,554, a decrease of $233,354 from the prior year. Of this, $9,266,842 represents the investment in water distribution system capital assets, net of related debt, leaving $3,178,712 of unrestricted net assets.

Water Fund operating revenues for 2011 were $2,186,139, an increase of $176,838. This increase was largely due to the increase in water rates applied in fiscal 2011. Operating expenses for 2011 (including depreciation of $609,067) were $1,977,941, an increase of $94,947, or 5.0 percent, from the prior year. This increase was primarily found in increased depreciation expense, personal service, and contractual service costs incurred.

**Sewer Fund**

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

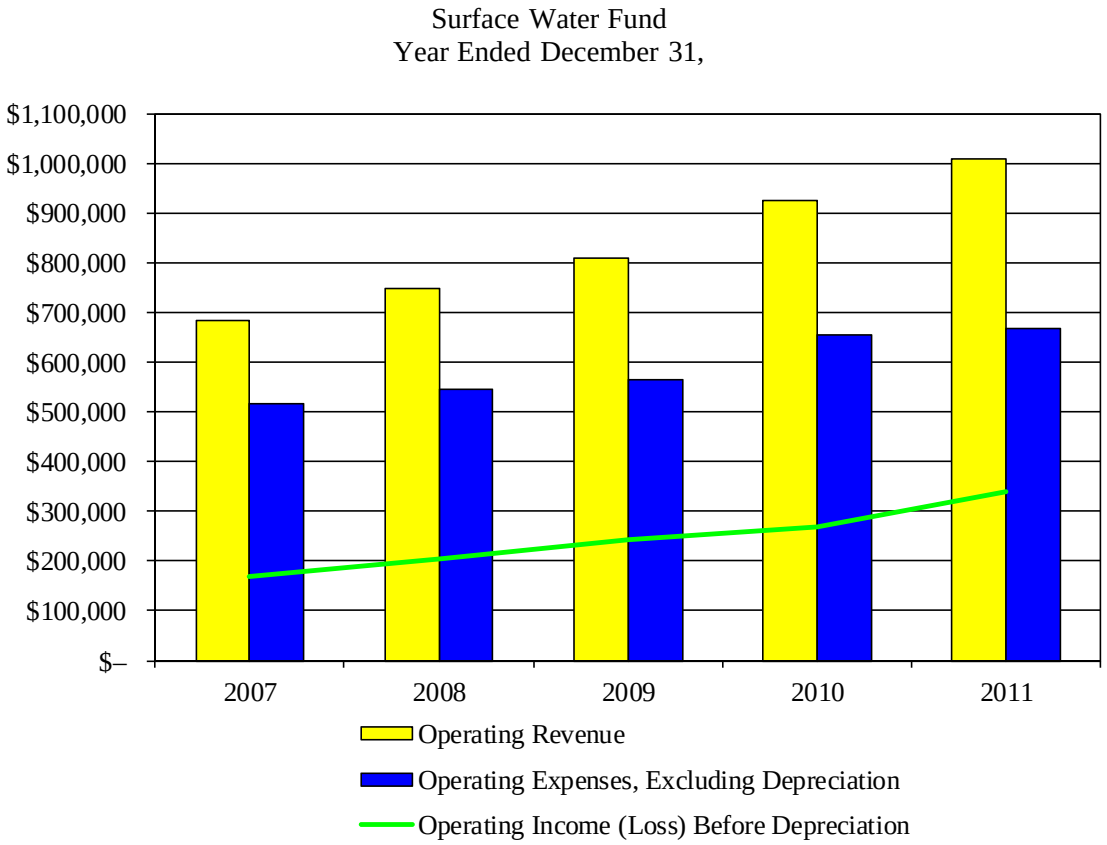



The Sewer Fund ended 2011 with net assets of $7,284,109, an increase of $105,497 from the prior year. Of this, $4,510,020 represents the investment in sewer collection system capital assets, net of related debt, while $246,811 is restricted for trunk facility, leaving $2,527,278 of unrestricted net assets.

Sewer Fund operating revenues for 2011 were $3,548,325, an increase of $294,126 from last year. This increase was largely due to the increase in sewer rates applied in fiscal 2011. Operating expenses for 2011 (including depreciation of $295,893) were $3,248,934, an increase of $99,616, or 3.2 percent, from the prior year. This increase was primarily found in increased depreciation expense, personal service costs, and administrative charges incurred.

**Surface Water Fund**

The following graph presents five years of operating results for the Surface Water Fund:

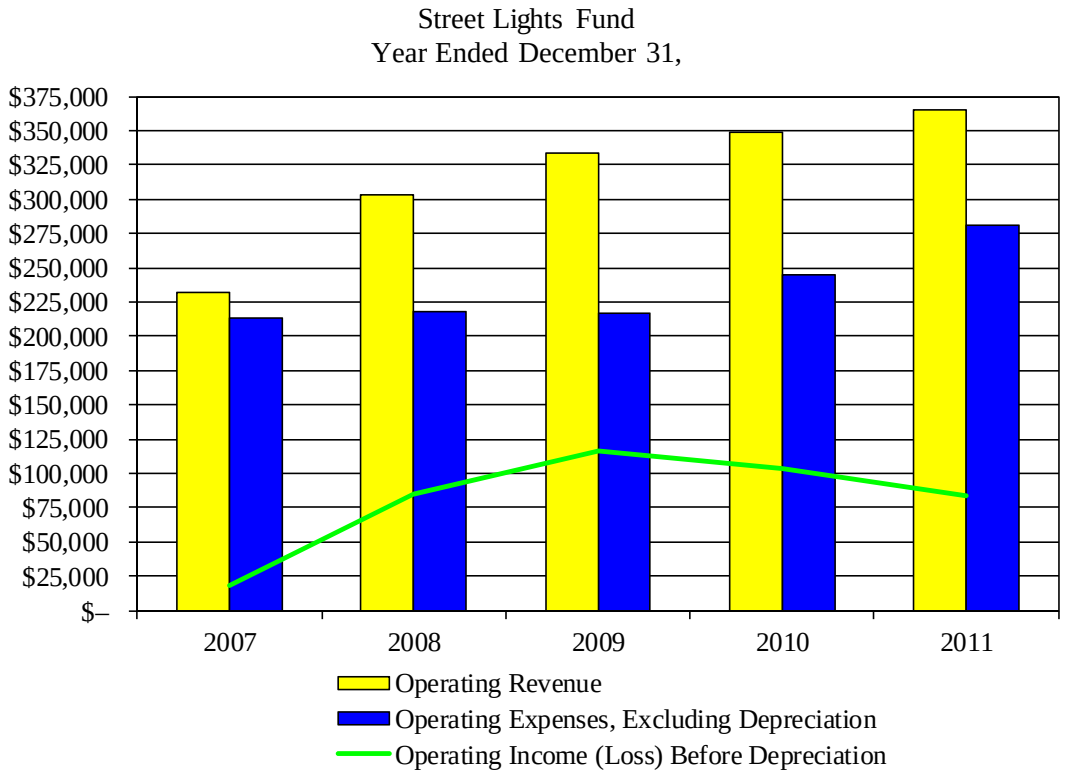



The Surface Water Fund ended 2011 with net assets of $7,384,772, a decrease of $21,735 from the prior year. Of this, $6,403,694 represents the investment in surface water collection system capital assets, net of related debt, leaving $981,078 of unrestricted net assets.

Surface Water Fund operating revenues for 2011 were $1,008,151, an increase of $81,997 from last year. This increase was largely due to the increase in surface water rates applied in fiscal 2011. Operating expenses for 2011 (including depreciation of $214,061) were $883,359, up $34,728, or 4.1 percent, from the prior year. This increase was primarily found in increased depreciation expense and personal service costs incurred.

**Street Lights Fund**

The following graph presents five years of operating results for the Street Lights Fund:




The Street Lights Fund ended 2011 with net assets of $749,938, an increase of $38,737 from the prior year. Of this, $524,260 represents the investment in capital assets, leaving $225,678 of unrestricted net assets.

Street Lights Fund operating revenues for 2011 were $365,475, an increase of $16,697 from last year. This increase was largely due to the increase in street light rates applied in fiscal 2011. Operating expenses for 2011 (including depreciation of $36,865) were $318,475, up $35,357 from the prior year. This increase was primarily found in increased materials and supplies and utilities costs incurred.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

The City's financial statements include fund-based information that focuses on budgetary compliance, and the sufficiency of the City's current assets to finance its current liabilities. The GASB Statement No. 34 reporting model also requires the inclusion of two government-wide financial statements designed to present a clear picture of the City as a single, unified entity. These government-wide statements provide information on the total cost of delivering services, including capital assets and long-term liabilities of the City's governmental activities, and combines them with the business-type activities.

### Statement of Net Assets

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

The following table presents the City's net assets as of December 31, 2011 and 2010 for governmental activities and business-type activities (utility fund operations):

| | As of December 31, | | Increase |
|---|---|---|---|
| | 2011 | 2010 | (Decrease) |
| Net assets | | | |
| Governmental activities | | | |
| Invested in capital assets, net of related debt | $ 40,029,233 | $ 39,050,369 | $ 978,864 |
| Restricted | 6,325,795 | 5,329,637 | 996,158 |
| Unrestricted | 10,991,847 | 10,475,310 | 516,537 |
| Total governmental activities | 57,346,875 | 54,855,316 | 2,491,559 |
| Business-type activities | | | |
| Invested in capital assets, net of related debt | 20,704,816 | 20,512,610 | 192,206 |
| Restricted | 246,811 | 408,379 | (161,568) |
| Unrestricted | 6,974,381 | 7,090,656 | (116,275) |
| Total business-type activities | 27,926,008 | 28,011,645 | (85,637) |
| Total net assets | $ 85,272,883 | $ 82,866,961 | $ 2,405,922 |

The City's total net assets at December 31, 2011 were $2,405,922 higher than at the beginning of the year.

The increase in net assets was from the combination of governmental activities, which increased $2,491,559, and business-type activities, which decreased $85,637. The City's total unrestricted net assets, which are available to finance the day-to-day operations of the City, increased $400,262 from the prior year. At the end of the current fiscal year, the City is able to present positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

**Statement of Activities**

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

The following table presents the change in net assets of the City for the years ended December 31, 2011 and 2010:

| | 2011 | | | 2010 |
|---|---|---|---|---|
| | Expenses | Program Revenues | Net Change | Net Change |
| Net (expense) revenue | | | | |
| Governmental activities | | | | |
| General government | $ 2,227,952 | $ 1,652,358 | $ (575,594) | $ (776,832) |
| Public safety | 2,783,332 | 65,056 | (2,718,276) | (2,596,685) |
| Public works | 3,909,642 | 2,137,590 | (1,772,052) | (1,757,976) |
| Parks and recreation | 6,169,365 | 3,625,300 | (2,544,065) | (2,213,713) |
| Community development | 1,398,228 | 479,074 | (919,154) | (892,908) |
| Interest on long-term debt | 911,854 | – | (911,854) | (697,523) |
| Business-type activities | | | | |
| Water | 2,281,299 | 2,199,505 | (81,794) | (34,109) |
| Sewer | 3,315,044 | 3,558,974 | 243,930 | 80,812 |
| Surface water | 966,638 | 1,012,014 | 45,376 | 48,556 |
| Street lights | 318,063 | 365,475 | 47,412 | 66,140 |
| Total net (expense) revenue | $ 24,281,417 | $ 15,095,346 | (9,186,071) | (8,774,238) |
| General revenues | | | | |
| Property taxes and tax increment collections | | | 10,947,297 | 10,555,545 |
| Unrestricted grants and contributions | | | 41,851 | 40,762 |
| Investment earnings | | | 538,136 | 234,357 |
| Gain on disposal of capital assets | | | 64,709 | 29,473 |
| Total general revenues | | | 11,591,993 | 10,860,137 |
| Change in net assets | | | $ 2,405,922 | $ 2,085,899 |

One of the goals of this statement is to provide a side-by-side comparison to illustrate the difference in the way the City's governmental and business-type operations are financed. The City's governmental operations tend to rely more heavily on general revenues, such as property taxes and unrestricted grants. In contrast, the City's business-type activities rely heavily on generating sufficient program revenues (service charges and program-specific grants) to cover expenses. This is critical given the current external downward pressures on general revenue sources such as taxes and state aids.

## ACCOUNTING AND AUDITING UPDATES

### GASB STATEMENT NO. 60 – ACCOUNTING AND FINANCIAL REPORTING FOR SERVICE CONCESSION ARRANGEMENTS

This statement provides accounting and financial reporting guidance for governments that participate as either a transferor or an operator in a service concession arrangement (SCA). SCAs are arrangements whereby a government transfers the rights to operate one of its capital assets to a third party operator (either a private party or another government) for consideration, with the operator then being compensated from the fees or charges collected in connection with the operation of the asset. To qualify as an SCA, an arrangement must meet all of the following criteria: 1) the transferor must convey to the operator both the right and the obligation to use one of its capital assets to provide services to the public; 2) the operator must provide significant consideration to the transferor; 3) the operator must be compensated from the fees or charges it collects from third parties; 4) the transferor must have the ability to either determine, modify, or approve what services are to be provided to whom at what price; and 5) the transferor must retain a significant residual interest in the service utility of the asset. This statement provides guidance to governments that are party to an SCA for reporting the assets, obligations, and flow of revenues that result from the arrangement; along with the required financial statement disclosures. The requirements of this statement must be implemented for periods beginning after December 15, 2011, with earlier implementation encouraged.

### GASB STATEMENT NO. 61 – THE FINANCIAL REPORTING ENTITY: OMNIBUS

This statement amends the current guidance in GASB Statement No. 14, "The Financial Reporting Entity," for identifying and presenting component units. This statement changes the fiscal dependency criterion for determining component units. Potential component units that meet the fiscal dependency criterion for inclusion in the financial reporting entity under existing guidance will only be included if there is also "financial interdependency" (an ongoing relationship of potential financial benefit or burden) with the primary government. This statement also clarifies the types of relationships that are considered to meet the "misleading to exclude" criterion for inclusion as a component unit; changes the criteria for blending component units; gives direction for the determination and disclosure of major component units; and adds a requirement to report an explicit, measurable equity interest in a discretely presented component unit in a statement of position prepared using the economic resources measurement focus. The requirements of this statement must be implemented for periods beginning after June 15, 2012, with earlier implementation encouraged.

### GASB STATEMENT NO. 63 – FINANCIAL REPORTING OF DEFERRED OUTFLOWS OF RESOURCES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

This statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources; which are defined as the consumption or acquisition of net assets, respectively, applicable to a future reporting period. The statement amends certain reporting requirements in GASB Statement No. 34 and related pronouncements, providing a format for a new Statement of Net Position, which reports deferred outflows of resources and deferred inflows of resources separately from assets and liabilities. It also renames the residual of assets, deferred outflows of resources, liabilities, and deferred inflows of resources as net position, rather than net assets. The requirements of this statement must be implemented for periods beginning after December 15, 2011, with earlier implementation encouraged.

## GASB PENSION EXPOSURE DRAFTS

In June 2011, GASB issued two exposure drafts on accounting and reporting for pensions, one for the reporting of pension benefits within the financial statements of participating employers and the other for pension plan financial reporting. These two exposure drafts are intended to update or replace the current guidance for pension reporting in GASB Statement Nos. 25 and 27.

The exposure drafts propose a variety of changes in financial statement presentation, measurement, and required disclosures relating to pension benefits. Included are proposed major changes in how employers that participate in cost-sharing defined benefit pension plans, such as TRA and PERA, account for pension benefit expenses and liabilities. Currently, employers participating in such plans recognize pension expenses and liabilities only to the extent of their contractually required annual contributions to the plan. The exposure draft proposes that those employers recognize their proportionate share of the collective net pension liability and collective pension expense for all participating employers. If adopted, this guidance could have a significant impact on the financial statements of the participating employers, as participants in plans with a substantial unfunded liability would be required to report their proportionate share of the unfunded liability in their government-wide financial statements.

The proposed effective dates for both exposure drafts are for periods beginning after June 15, 2012, if certain conditions are met, otherwise for periods beginning after June 30, 2013.

## FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT (TRANSPARENCY ACT)

Effective October 1, 2010, the Transparency Act requires federal award recipients to report specific data, including compensation data in certain circumstances, related to subawards. One of the key requirements of the Transparency Act was the creation of a single, searchable website that provides the public with greater access to information on federal spending. The Transparency Act requires recipients to report first-tier subaward and executive compensation data for new federal grants as of October 1, 2010, if the initial award is equal to or over $25,000. Pass through entities (primary recipients) must report subaward data through the Federal Funding Accountability and Transparency Subaward Reporting System (FSRS) by the end of the month following the month in which the subaward obligation is made. For a more detailed discussion of the Transparency Act see Part 3, Section L of the 2011 U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* available at www.whitehouse.gov/omb. The OMB has issued several documents that provide guidance on the Transparency Act, including *Open Government Directive – Federal Spending Transparency* and *Subaward and Compensation Data Reporting*, available at www.whitehouse.gov/omb/open.

## MOTION

**MOVED BY COUNCIL MEMBER:**_____

**SECONDED BY COUNCIL MEMBER:** _____

To approve the PUD amendment permitting the redevelopment of the Sinclair property 3836 Lexington Avenue with a retail bank facility, subject to the following conditions:

**Planned Unit Development – Development Stage**

1. The property shall be developed in accordance with the plans submitted as part of this application. Revisions to the submitted plans may be permitted to respond to comments received from the City Engineer and Ramsey County. Said revisions shall be submitted as part of the Finals Stage PUD application.
2. The applicant shall continue to work with the City Engineer and Ramsey County to resolve issues regarding road right-of-way, planned access points and future road improvements. These issues shall be addressed prior to the City's approval of the Final Stage PUD.
3. Prior to the issuance of a building permit, the applicant shall address the items stated in the memo from the Fire Marshal.
4. The applicant shall enter into a site development agreement and an erosion control agreement with the City prior to the issuance of a building permit for the project.
5. The existing public sewer and water utilities shall be relocated south of the proposed drive through facility and pavement area. The existing utility easement shall be vacated and a new easement established along the south property line.
6. A permit is required from Ramsey County for any work in the Lexington Avenue right-of-way.
7. The landscape plan shall be revised to provide a diversity of trees with a ratio of 30-20-10.
8. The applicant shall work with the City to develop a commercial gateway sign for the Red Fox Road retail area.
9. A Comprehensive Sign Plan is required prior to the installation of any signage on the property.
10. Authorize the Building Official to issue proper building permits after Final Stage approval of the PUD and execution of the development agreement.

This approval is based on the following findings of fact:

1. The proposed land use is consistent with the designated commercial land use in the Comprehensive Plan and PUD.
2. The redevelopment supports the City's commercial land use goals regarding the reinvestment in commercial areas and providing services which support resident needs and employment opportunities.
3. Redevelopment of this site provides the City with an opportunity to address roadway improvements and infrastructure needs in this commercial area.

| **ROLL CALL:** | **AYES** _____ | **NAYS** _____ |
|---|---|---|
| Huffman | _____ | _____ |
| Quigley | _____ | _____ |
| Wickstrom | _____ | _____ |
| Withhart | _____ | _____ |
| Martin | _____ | _____ |

Regular City Council Meeting
June 4, 2012

t:\2012pcf/2449-12-12\ccmotion

**TO:** Mayor, City Council, City Manager

**FROM:** Kathleen Nordine, City Planner

**DATE:** June 1, 2012

**SUBJECT:** File No. 2449-12-12, Amendment to PUD, TCF Bank/Kroona – 3836 Lexington Avenue

## Introduction

TCF Bank submitted an application to amend the Planned Unit Development previously approved for the Sinclair property at 3836 Lexington Avenue. TCF is proposing to redevelop the site by demolishing the existing fuel service station and associated improvements and constructing a new bank facility. This property is part of the Planned Unit Development previously approved for Target; therefore, an amendment is needed to the PUD for the redevelopment.

## Site History

In 1989, Target Corporation approached the City with plans to develop a retail center that included a Target retail facility and a grocery store. These plans were approved via the Planned Unit Development (PUD) process. The Sinclair site was included in this PUD to address access issues associated with both properties. In addition, the owner of Sinclair provided additional right-of-way for Red Fox Road in exchange for flexibility from the City's regulations pertaining to signage.

## Project Description

The property is located on the southeast corner of Red Fox Road and Lexington Avenue and has an area of 34,168 square feet and a width of 167' along Lexington Avenue. The applicant is proposing to demolish the existing Sinclair fuel and service station and other site improvements on the property to prepare the site for redevelopment. TCF is proposing to construct a one-story 2,200 square foot bank facility with a three lane drive-through. Access is proposed from Lexington Avenue, Red Fox Road and the Target private entry driveway. As part of the previous PUD, an easement was secured with Target permitting use of the private driveway. Parking will also be provided in an off-street parking lot and stacking space will be provided at the drive-through lanes. The applicant is seeking flexibility from the City's development standards to reduce the minimum setback required for a parking area adjacent to a public road and the number of stacking spaces required for the drive-through lanes.

## Planned Unit Development – Development Stage

The Development Stage of the PUD is intended to provide the City with detailed site and building plans. Development Stage PUD establishes a scheme or guideline for building design, lighting, landscaping, parking, access and signage. Any substantial changes to the previous

approvals require review and approval through the PUD process again. The key development issues are discussed below:

Red Fox Road Improvements

At their May 21st meeting, the City Council approved the preparation of a feasibility study for the reconstruction of Red Fox Road. Red Fox Road serves as a primary access road to this commercial area and the Island Lake Golf Course. Traffic flow and congestion issues were previously raised by the City Council and Planning Commission during review of the Stonehenge Retail Center which is currently under construction. Additional commercial development along this roadway and increased traffic may exacerbate these issues. The intent of the feasibility study is to evaluate the existing traffic conditions, street and utility infrastructure, future conditions and identify the road improvements needed to manage traffic along this roadway. If the Council supports the feasibility study and orders a road project, construction may begin in the Fall of 2012 or Spring of 2013.

Site Design and Access

Access to the site is proposed off of Lexington Avenue and Red Fox Road with a restricted right turn in lane and full access off of the Target private driveway. The building is oriented to the north facing Red Fox Road and is placed in the center of the property. The location of the structure exceeds the minimum building setbacks required. The drive-through facility is located on the south side of the building. The site has been designed to separate the pedestrian movements into the lobby with the drive-through movements for the bank.

The main concerns regarding the site design relate to the proposed access points off of Red Fox Road and Lexington Avenue. Currently, the site is developed with full access off of both roadways. These access points do present some conflict with traffic flow on both roadways. While preliminary designs have not been developed for Red Fox Road, the City Engineer has indicated that a median and additional turn lanes (including a right turn only lane to the Target entry drive) should improve traffic flow. The access proposed on Red Fox presents some minor conflict due to the proximity of the Target access driveway. While this is a concern, the City Engineer has indicated that this design may be acceptable provided additional easement right-of-way for the road improvements is given to the City.

Ramsey County staff has also indicated that the proposed access drive off of Lexington Avenue presents some conflict with their future plans to add a right turn lane onto Red Fox Road. Additional review of this matter is currently underway with Ramsey County.

Parking

Parking is provided on-site in an off-street parking area that provides 17 stalls, exceeding the minimum 11 required. Stacking space for the three drive through lanes located on the south side of the building is provided but is less than the minimum 6 spaces per lane. Two of the lanes provide space for about 5 vehicles and one has space for about 4 vehicles. TCF has evaluated drive through transactions and has determined that the proposed stacking meets the needs of this facility.

The parking area does comply with the minimum setbacks required from Lexington Avenue, the southern and eastern property lines. The applicant, however, is requesting a reduction of 8'8" from the minimum 20-foot setback from Red Fox Road and establish a setback of 11' 4" for the parking area. The proposed setback will still enable landscaping to be installed for parking lot screening. Furthermore, this setback is consistent with the setback recently approved for the parking area in the Stonehenge retail center, east of this site.

Architectural Design

The bank is designed as a one-story building oriented towards Red Fox Road with the drive-through canopy on the south side of the building. Exterior wall finishes include brick with an accent brick for visual interest. The roof is designed with a hip roof over the main building structure and a gable roof over the entryway and drive-through canopy. The structure complies with the City's design standards.

Stormwater Management

The proposed impervious surface coverage for this site is 64% and is less than the maximum 75% permitted for commercial sites. Stormwater runoff will be collected on site and routed through an in ground structure that will remove suspended solids before discharging into a catch basin on Red Fox Road. The proposed design complies with the City's stormwater management guidelines.

Public Utilities

The southern portion of the property is encumbered with a 20' drainage and utility easement that contains municipal water and sewer lines. These lines will need to be relocated further to the south in order to eliminate any conflict that may occur with the drive through facility when maintenance or repair is needed on these lines. This will require the vacation of the existing easement and the dedication of a new easement along the south property line.

**Public Comment**

Property owners within 350' were notified of this request. Dave Carland of Stonehenge, the developer of the nearby retail center, submitted a comment in support of the application. Comments were also received from the Lake Johanna Fire Department Fire Marshall and are attached.

**Planning Commission Review**

The Planning Commission reviewed the application at their May 22nd meeting and recommended approval. There was concern expressed by some Commission members regarding the impact of the proposed road improvements on the development of this site. However, after discussion, these Commission members were comfortable with the proposal since TCF is aware of the roadway needs and any changes needed would have only a minor impact to the site design.

**Recommendation**

The redevelopment of the Sinclair fuel and service station with a new bank facility supports the City's commercial land use goals regarding the reinvestment in commercial areas and providing services which support resident needs. While there are a few issues related to the proposed access points and public utility location, staff believes these can be resolved prior to the final stage approvals and should not delay action on this request. In the event access points are denied or

additional right-of-way is needed, site plan changes may consist of shifting the improvements south and/or east towards the Target property. Staff is recommending the City Council approve the amendment to the PUD subject to the following conditions:

**Planned Unit Development – Development Stage**

1. The property shall be developed in accordance with the plans submitted as part of this application. Revisions to the submitted plans may be permitted to respond to comments received from the City Engineer and Ramsey County. Said revisions shall be submitted as part of the Finals Stage PUD application.
2. The applicant shall continue to work with the City Engineer and Ramsey County to resolve issues regarding road right-of-way, planned access points and future road improvements. These issues shall be addressed prior to the City's approval of the Final Stage PUD.
3. Prior to the issuance of a building permit, the applicant shall address the items stated in the memo from the Fire Marshal.
4. The applicant shall enter into a site development agreement and an erosion control agreement with the City prior to the issuance of a building permit for the project.
5. The existing public sewer and water utilities shall be relocated south of the proposed drive through facility and pavement area. The existing utility easement shall be vacated and a new easement established along the south property line.
6. A permit is required from Ramsey County for any work in the Lexington Avenue right-of-way.
7. The landscape plan shall be revised to provide a diversity of trees with a ratio of 30-20-10.
8. The applicant shall work with the City to develop a commercial gateway sign for the Red Fox Road retail area.
9. A Comprehensive Sign Plan is required prior to the installation of any signage on the property.
10. Authorize the Building Official to issue proper building permits after Final Stage approval of the PUD and execution of the development agreement.

**Attachments**

1. Location Map
2. Memo from City Engineer
3. Memo from Fire Marshall
4. Memo from Ramsey County
5. Applicants Description and Submitted Plans
6. Request for Comment
7. Proposed Motion

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Date: May 18, 2012

To: Kathleen Nordine, City Planner

From: Mark Maloney, Public Works Director
Tom Wesolowski, City Engineer

Subject: PUD Development Stage Application Review Comments for the Proposed TCF Bank – 3836 Lexington Avenue

The City of Shoreview Engineering Department has reviewed the preliminary plans and storm water management report dated April 30, 2012. The engineering staff has the following comments regarding the plans:

1. The proposed development falls within the Rice Creek Watershed District, but because the site is less than 1-acre in size a Rice Creek permit is not required. The City will act as the regulating authority for storm water management on the site.

2. The developer has submitted storm water management calculations for existing and proposed drainage. The calculations are signed by a licensed engineer from the State of Minnesota and meet the requirements of the City's Surface Water Management Plan (SWMP).

3. The proposed storm water management system will treat run off from the site and reduce the volume of flow to a level less then what currently leaves the site, which meets the requirements of the City's SWMP. Treatment will consist of an underground structure that will remove suspended solids before it is discharge into the existing storm water collection system that is located on Red Fox Road.

4. There is a storm pond located to the south of the site that is owned by Target and runoff from the site could be directed to the pond, but it would require an upgrade to the pond and an agreement with Target. At this time, the City is considering improvements to Red Fox Road to improve traffic flow, and the project would be subject to Rice Creek Watershed District requirements to treat the runoff from the road. If the Red Fox Road improvements proceed there is potential for the City, TCF, and Target to complete a joint project that would upgrade and increase the capacity of the pond, which would increase the effectiveness of water quality treatment of runoff from all properties. In that scenario, the City would assume future maintenance responsibility for pond.

5. In the event that this redevelopment proceeds without the above mentioned changes to the regional storm water treatment pond on the adjacent Target site, TCF would be required to provide a maintenance agreement to the City for their on-site storm water collection and treatment system as part of the development agreement.

6. The utility plan for the proposed redevelopment shows existing City water and sanitary sewer pipelines located under the drive-thru area and adjacent pavement. As part of the redevelopment project the City's utilities would need to be relocated to the south end of the site outside of the paved area. This would require the existing utility easement be abandoned and a new utility easement be established along the south side of the property.

7. The proposed right-in entrance off Red Fox Road appears redundant and complicates the potential future public street improvement. To improve traffic flow on Red Fox the City is planning the reconstruction of the roadway, which would include managing access entering and exiting Red Fox. The proposed entrance off of Red Fox would pose much less of access management issue to the City if the TCF redevelopment included dedication of a strip of public right of way to accommodate improved lane geometry for traffic the area.

8. The Lexington Avenue right of way is controlled by Ramsey County. A Ramsey County permit is required for any work completed in their right of way. Ramsey County officials have indicated the need for a right turn lane from northbound Lexington Avenue.

9. The PUD application will be presented to the Environmental Quality Committee for comment at their May 29th meeting.

If you have any questions or would like to discuss the comments in more detail please contact Mark Maloney or Tom Wesolowski.

**LAKE JOHANNA FIRE DEPARTMENT**
5545 LEXINGTON AVENUE NORTH • SHOREVIEW, MN 55126
OFFICE (651) 481-7024 • FAX (651) 486-8826

May 10, 2012

Department of Community Development
Attn: Kathleen Nordine, City Planner
4600 N Victoria Street
Shoreview, MN 55126

Site and Building Plan Review
TCF Bank
3836 Lexington Ave
Shoreview, MN 55126

File No. 2449-12-12

- Verify location of F.D.C.
  - Should be on address side of building.
- Fire Hydrant within 150' of F.D.C.
- Verify location of riser room.
- Fire Department lock box is required.
- Must maintain end drive-thru width for fire truck access.

Sincerely,

Rick Current
Fire Marshal
Lake Johanna Fire Department

9 May 2012

Ms. Kathleen Nordeen
Department of Community Development
City of Shoreview
4600 Victoria Street North
Shoreview, MN 55126

Re: TCF Bank
New Branch Bank
Shoreview, Minnesota

Dear Kathleen:

We are pleased to present our plans for redevelopment of the property at 3836 Lexington Avenue as a new TCF Bank branch. TCF is thrilled to provide a convenient opportunity for both existing and future TCF Bank customers within the community.

Although bank branch transactions have declined within the industry in recent years, drive-up banking continues to be a valuable service. In order to safely provide both drive-up banking and lobby banking on the same property, we strive to isolate the drive-up lanes from pedestrian traffic. Although this requires more space, it is essential to providing a safe, convenient site for bank customers. To accommodate these requirements, we are proposing a deviation of 8'-8" from the 20 foot minimum parking setback along Red Fox Road. Our drive lane would be 11'-4" from the property line. The current condition includes a setback of approximately 8 feet, so the proposed condition will be a smaller deviation from the existing one.

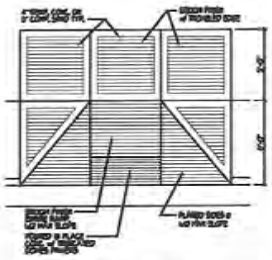
While drive-up banking is still valued, the number of drive-up transactions is also decreasing. We have designed the drive-up at this location to accommodate up to 13 vehicles. We recognize that this is a deviation from the 18 cars that are required by the zoning ordinance. Based on recent transaction information, and published recommendations on drive-up stacking, we are confident that the total stacking will be sufficient for their needs. We are concerned that by dedicating additional space to the drive-up stacking we may compromise the ability for lobby customers to safely negotiate the parking lot and find a parking space.

We are excited to bring this new use to the city of Shoreview, in a way that is both safe and convenient for the community. If you have any questions or comments regarding any part of this submittal, please feel free to call. I look forward to continuing to work with you on this project.

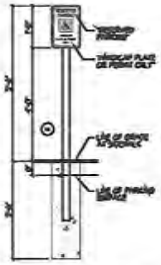
Sincerely,

Michael F. Kraft
Partner
HTG Architects

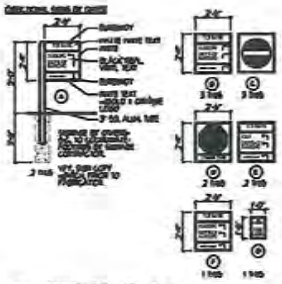
PC: Dave Nelson, TCF Bank



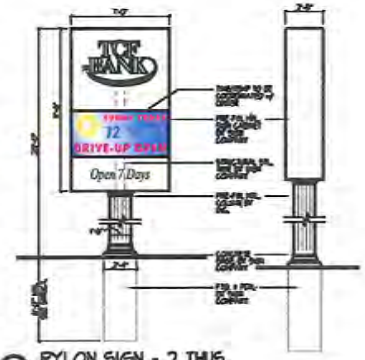
ADA RAMP DETAIL



ADDITIONAL SIGN FACES



SITE SIGNAGE




PYLON SIGN - 2 THUS (80 SQ. FT.)

## KEY NOTES

1. POLE SIGN SEE SIGN
2. CONCRETE SIDEWALK OR PAVED SURFACE. SEE CIVIL FOR DETAILS
3. GRADE SIGN CAPACITY & CATCH BASIN SEE & SIGN
4. PLAN POLE w/ BACKBOARD LIGHT FIXTURE SEE SIGN
5. HANDICAP PARKING SIGN
6. LANDSCAPE DELINEATOR
7. TRASH ENCLOSURE
8. PAINTED CURB STRIPES TYP. 6" W x 4' O.C.

## GENERAL NOTES:

- VERIFY & LOCATE ALL UNDERGROUND PIPING & UTILITY LINES PRIOR TO ANY EXCAVATION.
- SEE PAGE 4 BLDG. DRAWINGS FOR ADDITIONAL MISCELLANEOUS SITE DETAILS.
- DRAINAGE OFF CONSTRUCTION AREA AS REQUIRED KEEP CONSTRUCTION AREA TO MINIMUM - SEE CIVIL.
- SLOPE SIDEWALKS & GRADE AWAY FROM BUILDING TYPICAL - SEE CIVIL.
- PATCH NEW CONSTRUCTION W/ EXISTING DESIGNS NECESSARY TO CONC., CURBS, CONC. WALKS, PAVING, ETC.
- INCLUDE NEW GRADING AND EXISTING GRADING
- SEE SURVEY FOR ADDITIONAL SITEWORK INFORMATION.
- SEE CIVIL SITE PLAN REFERENCE & ADDITIONAL SITE DRAWINGS.


HTG architects

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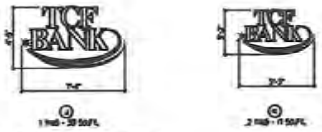
Minneapolis Phoenix Tampa

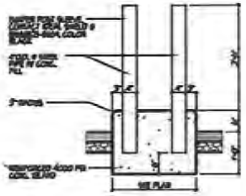
9300 Hennepin Town Road
Minneapolis, MN 55347
Tel: 952.278.8880
Fax: 952.278.6822


PROJECT

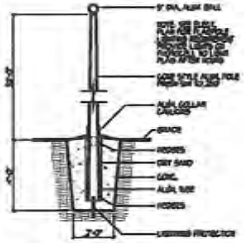
**TCF NATIONAL BANK**
**SHOREVIEW, MN**



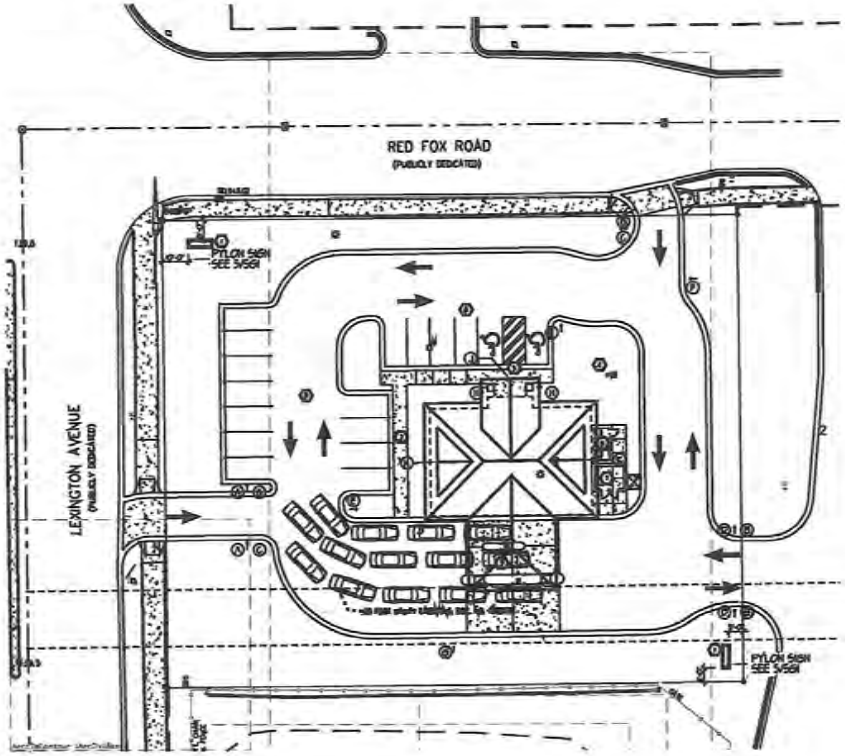

BUILDING SIGNAGE



BOLLARD DETAIL



FLAG POLE DETAIL




SITE PLAN

NEW CONSTRUCTION

ISSUED SET
REVISIONS
DATE NO.

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED ARCHITECT UNDER THE LAWS OF THE STATE OF MINNESOTA

MICHAEL F. KRAFT

REGISTRATION NO. DATE

SITE SIGNAGE PLAN
DETAILS

DRAWN BY: DZ CHECKED BY: MFK

**SG1**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**Department of Public Works**
James E. Tolaas, P.E., Director and County Engineer

1425 Paul Kirkwold Drive
Arden Hills, MN 55112-3933 • (651) 266-7100 • Fax (651) 266-7110
E-mail: Public.Works@co.ramsey.mn.us

# MEMORANDUM

**To:** **Mark Maloney, Tom Wesolowski, Kathleen Nordine**
**From:** **Joe Lux**
**Date:** **May 18, 2012**
**Topic:** **Proposed TCF Bank, Southeast Quadrant of Lexington Avenue (Ramsey County State Aid Highway 51) and Red Fox Road**

As a follow-up to our meeting yesterday (5/15/12), we discussed the proposal internally and have the following comments:

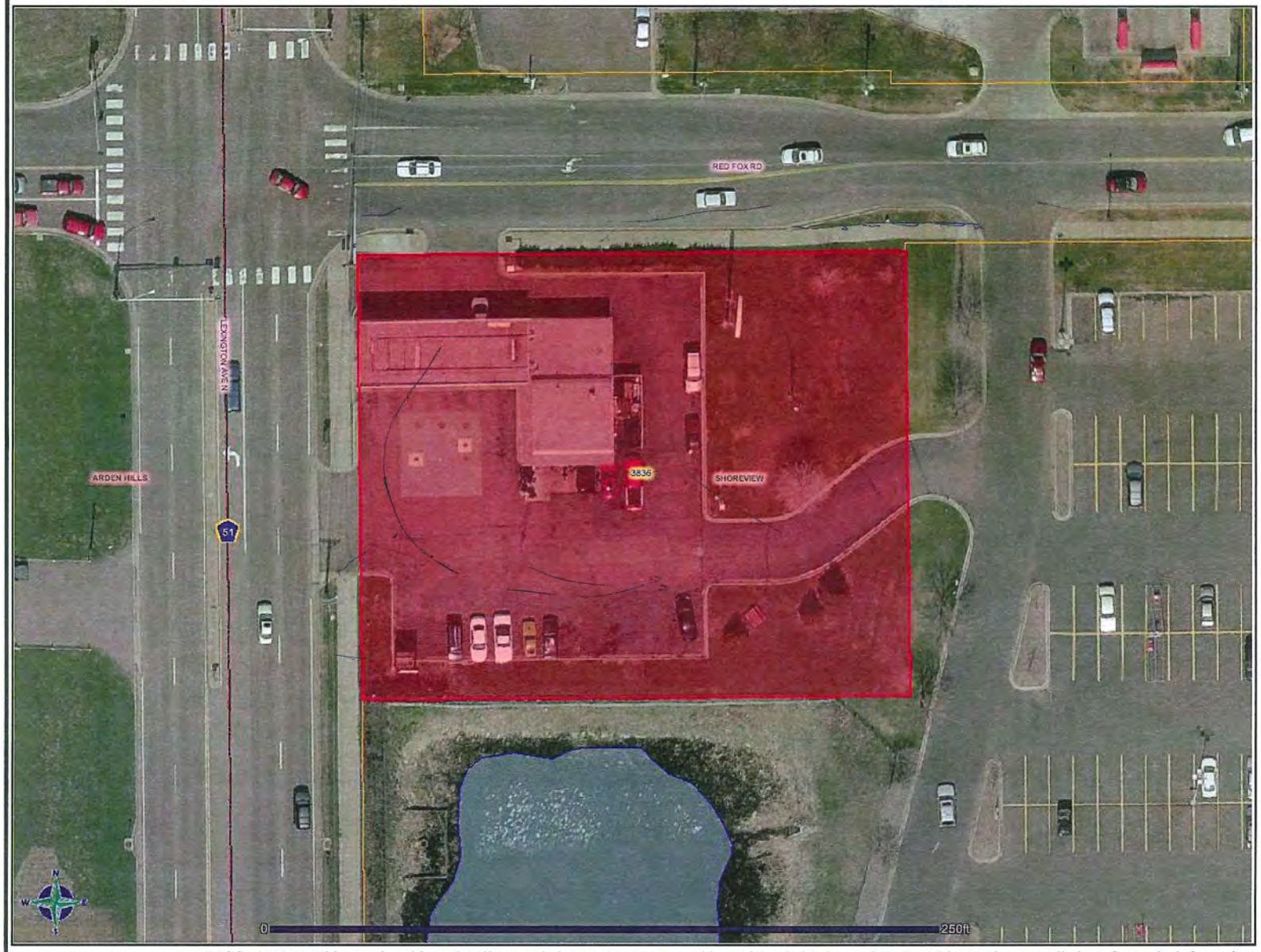
- The proposed access to the property from Lexington Avenue, located approximately 110 feet south of Red Fox Road is unacceptably close to the intersection and will not be allowed. Minnesota Rules 8810.5200 states, "In the event of a change in land use or major change in the traffic pattern of an existing facility, existing driveways are not automatically perpetuated and new driveway access applications shall be submitted." Thus, the proposed development is reviewed as a "clean sheet of paper" and the presence of an existing driveway for the Sinclair station is irrelevant to consideration of a new driveway on Lexington Avenue. While Ramsey County does not have its own access management policy, we do try to implement the standards of the MnDOT Access Management Manual when properties redevelop. Even the small number of trips generated by the Sinclair station at this location slows movements through the Red Fox Road intersection and increased use would exacerbate the issue. Safe, efficient, and reasonable access to the property can be obtained from Red Fox Road and/or the Target drive aisle.
- We have not yet modeled the effects of a northbound right-turn lane from Lexington Avenue to Red Fox Road, but based on the operational improvements that a right-turn lane at the ramp to eastbound I-694 showed, we would expect substantial benefits from adding a right-turn lane at Red Fox Road. If it is possible for right of way to be dedicated for a right-turn lane at this location, we request that it be done with the development. If that is not possible, we request that the City require setbacks that will allow a turn lane to be built in the future.
- It is crucial to maintain three westbound lanes of approach at the Red Fox Road/Lexington Avenue intersection. The protected left-turn signal phase was added in 2004 in response to drivers' difficulties in making left turns at the intersection. If the left turns and through movements shared a single lane, we would have to split the eastbound and westbound signal phases and operations would suffer. Because Red Fox Road is only about 500 feet from the ramp to eastbound I-694, southbound vehicle queues regularly extend through the ramp intersection. While the proposed improvements we've discussed on Lexington Avenue improve the situation, they remain unfunded so we should not assume that they will be in place immediately. Compounding the situation, the pedestrian signal phases lengthen the corresponding green signal phase and make the regular signal timing less effective.
- Traffic flow at the Lexington Avenue/Red Fox Road intersection would benefit from a second eastbound lane to allow drivers two receiving lanes from Lexington Avenue. This would allow concurrent left and right turns to be made and would serve as a right-turn lane into Target and the proposed TCF Bank. As we discussed at our meeting, it is preferable to

eliminate access from Red Fox Road to the Sinclair site due to its proximity to Lexington Avenue and to the westerly Target access

The Lexington Avenue/Red Fox Road intersection is highly congested due to its close proximity to I-694 and the traffic generated by the successful commercial area it serves. The redevelopment of the Sinclair station at 3836 Lexington Avenue provides an opportunity to manage access and to provide the turn lanes needed to increase the overall level of service at the intersection. We look forward to working with you on this development and are confident that we can find solutions that work for the developer and for the operation of the Red Fox Road/Lexington Avenue intersection.

# 3836 Lexington Avenue

TCF Bank - PUD




Selected Features
Municipalities
Road Centerlines (County)
County Road
Interstate Hwy
State Hwy
Roads
Water
Structures
Parcel Polygons
2008 Color Aerials
Highway Shields
Street Name Labels

DISCLAIMER: This map is neither a legally recorded map nor a survey and is not intended to be used as one. This map is a compilation of records, information and data located in various city, county, state and federal offices and other sources regarding the area shown, and is to be used for reference purposes only.

SOURCES: Ramsey County (April 30, 2012), The Lawrence Group;April 30, 2012 for County parcel and property records data; April 2012 for commercial and residential data; April 2009 for color aerial imagery; All other

# Site Development Plans

for

# TCF BANK

## Shoreview, Minnesota

Presented by:

## HTG ARCHITECTS

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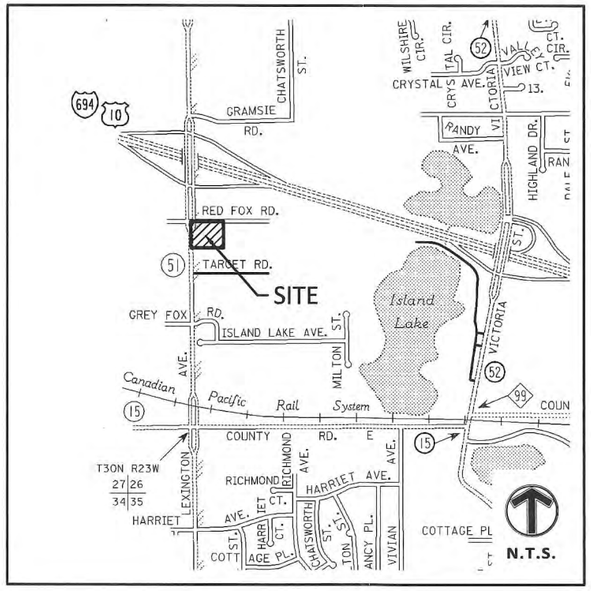
### BENCHMARKS

BM NO. 1
TNH AT NE CORNER OF SITE, SOUTH SIDE OF RED FOX ROAD
ELEV=948.77

BM NO. 2
TNH AT SW CORNER OF SITE, EAST SIDE OF LEXINGTON AVENUE
ELEV.=943.00




VICINITY MAP
NO SCALE

### SHEET INDEX


| SHEET | DESCRIPTION |
|---|---|
| C1.01 | TITLE SHEET |
| C2.01 | EXISTING CONDITIONS PLAN |
| C2.02 | DEMOLITION PLAN |
| C3.01 | SITE PLAN |
| C4.01 | GRADING AND DRAINAGE PLAN |
| C5.01 | PHASE I EROSION CONTROL PLAN |
| C5.02 | PHASE II EROSION CONTROL PLAN |
| C5.03 | EROSION CONTROL DETAILS AND NOTES |
| C6.01 | UTILITY PLAN |
| C9.01 | CONSTRUCTION DETAILS |
| L1.01 | LANDSCAPE PLAN |
| L1.02 | LANDSCAPE DETAILS |



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**Client**
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MINNEAPOLIS, MN 55347

**Project**
**TCF BANK**

**Location**
**SHOREVIEW, MINNESOTA**

**Certification**

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly licensed professional ENGINEER under the laws of the state of Minnesota.

NOT FOR CONSTRUCTION

Brad C. Wilkening
Registration No. 26908 Date: 05/08/2012

If applicable, contact us for a wet signed copy of this which is available upon request at MFRA, Inc., Plymouth, MN office.

**Summary**

Designed: BCW Drawn: JN
Approved: MCA Book / Page:
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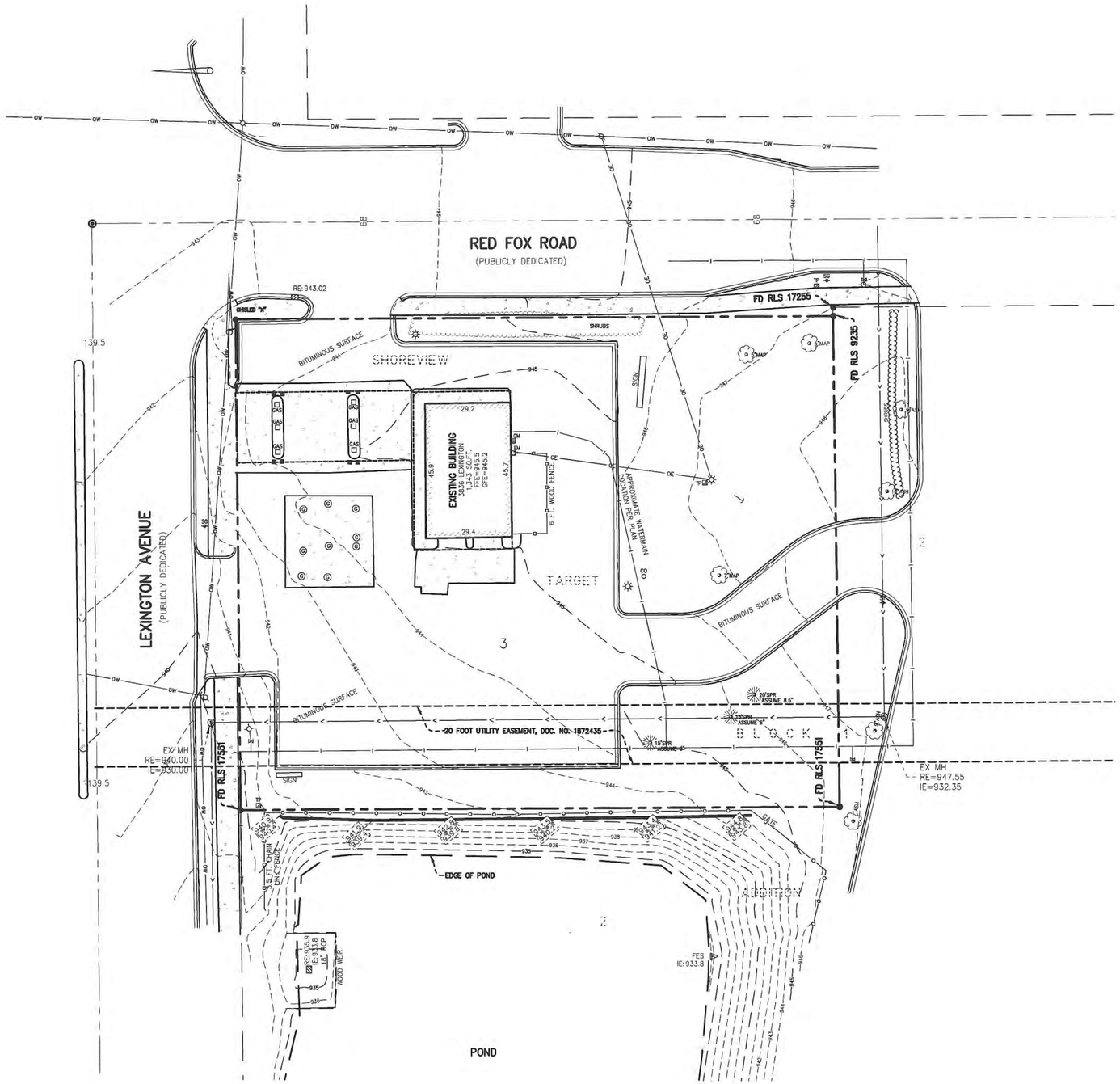
**Revision History**

| No. | Date | By | Submittal / Revision |
|---|---|---|---|
| A | 05/08/12 | JN | CITY COMMENTS |

**Sheet Title**
**TITLE SHEET**

**Sheet No. Revision**
**C1.01 A**

**Project No.** HTG19272




## LEGEND

- FOUND MONUMENT
- SET MONUMENT
- ELECTRIC METER
- LIGHT
- AIR CONDITIONER
- GUY ANCHOR
- HANDICAP STALL
- UTILITY POLE
- GUARD POST
- BOLLARD
- SIGN
- WATERMAIN
- SANITARY SEWER
- STORM SEWER
- FLARED END SECTION
- ELECTRIC TRANSFORMER
- TELEPHONE PEDESTAL
- GAS METER
- OVERHEAD WIRE
- CHAIN LINK FENCE
- IRON FENCE
- WIRE FENCE
- WOOD FENCE
- EASEMENT LINE
- SETBACK LINE
- RIGHT OF ACCESS
- CONCRETE CURB
- BUILDING LINE
- BUILDING CANOPY
- CONCRETE SURFACE
- LANDSCAPE SURFACE
- DECIDUOUS TREE
- CONIFEROUS TREE

## DESCRIPTION

LOT 3, BLOCK 1, SHOREVIEW TARGET ADDITION, RAMSEY COUNTY, MINNESOTA

NORTH

0 20 40
SCALE IN FEET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**Sheet Title**
**EXISTING CONDITIONS PLAN**

**Sheet No.** **C2.01** **Revision** **A**

**Project No.** HTG19272

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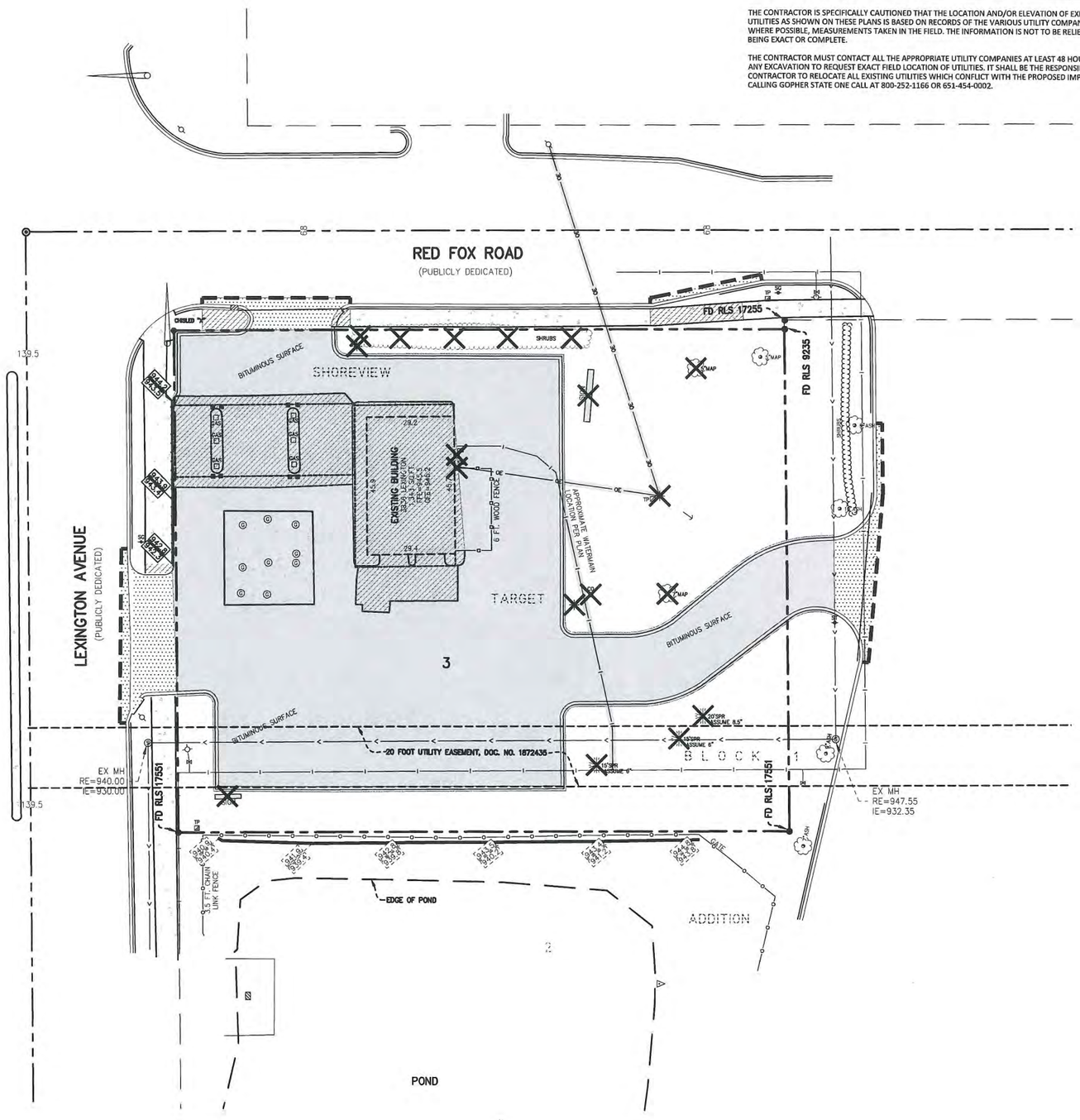
## CAUTION NOTES

THE CONTRACTOR IS SPECIFICALLY CAUTIONED THAT THE LOCATION AND/OR ELEVATION OF EXISTING UTILITIES AS SHOWN ON THESE PLANS IS BASED ON RECORDS OF THE VARIOUS UTILITY COMPANIES AND, WHERE POSSIBLE, MEASUREMENTS TAKEN IN THE FIELD. THE INFORMATION IS NOT TO BE RELIED ON AS BEING EXACT OR COMPLETE.

THE CONTRACTOR MUST CONTACT ALL THE APPROPRIATE UTILITY COMPANIES AT LEAST 48 HOURS BEFORE ANY EXCAVATION TO REQUEST EXACT FIELD LOCATION OF UTILITIES. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO RELOCATE ALL EXISTING UTILITIES WHICH CONFLICT WITH THE PROPOSED IMPROVEMENTS CALLING GOPHER STATE ONE CALL AT 800-252-1166 OR 651-454-0002.




## LEGEND

| | TO BE REMOVED | EXISTING |
|---|---|---|
| CURB & GUTTER | | |
| STORM SEWER | | SS |
| SANITARY SEWER | | SN |
| FORCEMAIN (SAN.) | | FM |
| WATERMAIN | | W |
| EASEMENT | | |
| GAS LINE | | GAS |
| ELECTRIC | | UE |
| TELEPHONE | | UT |
| BUILDING | | |
| CONCRETE | | |
| WALL | | |
| REMOVE EXISTING | X | |
| SAW CUT EXIST BITUMINOUS PAVEMENT | | |
| EXISTING BITUMINOUS TO BE REMOVED | | |
| EXISTING CONCRETE TO BE REMOVED | | |
| EXISTING IMPROVEMENTS TO BE REMOVED BY OTHERS | | |

## GENERAL DEMOLITION NOTES

1. THE CONTRACTOR IS RESPONSIBLE FOR THE DEMOLITION, REMOVAL, AND DISPOSING IN A LOCATION APPROVED BY ALL GOVERNING AUTHORITIES OF ALL DRIVES, UTILITIES, ETC., SUCH THAT THE IMPROVEMENTS SHOWN ON THE REMAINING PLANS CAN BE CONSTRUCTED. BUILDINGS, PADS, TANKS, PUMPING EQUIPMENT, GAS ISLANDS, CONCRETE PADS AND BITUMINOUS WILL BE REMOVED BY OTHERS AS INDICATED.
2. THE CONTRACTOR IS RESPONSIBLE FOR REMOVING ALL DEBRIS FROM THE SITE AND DISPOSING THE DEBRIS IN A LAWFUL MANNER. THE CONTRACTOR IS RESPONSIBLE FOR OBTAINING ALL PERMITS REQUIRED FOR DEMOLITION AND DISPOSAL , AND SHALL PROVIDE COPIES OF ALL PERMITS AND DISPOSAL TICKETS TO THE OWNER AND CITY.
3. THE CONTRACTOR SHALL MAINTAIN ALL UTILITY SERVICES TO THE EXISTING ADJACENT PROPERTIES AT ALL TIMES. UTILITY SERVICES SHALL NOT BE INTERRUPTED WITHOUT NOTIFICATION AND APPROVAL FROM THE CITY OF SHOREVIEW PUBLIC UTILITIES AND THE AFFECTED PROPERTY OWNERS.
4. THE CONTRACTOR SHALL COORDINATE WITH RESPECTIVE UTILITY COMPANIES PRIOR TO THE REMOVAL AND/OR RELOCATION OF UTILITIES. THE CONTRACTOR SHALL COORDINATE WITH THE UTILITY COMPANY CONCERNING PORTIONS OF WORK WHICH MAY BE PERFORMED BY THE UTILITY COMPANY'S FORCES AND ANY FEES WHICH ARE TO BE PAID TO THE UTILITY COMPANY FOR THEIR SERVICES, THE CONTRACTOR IS RESPONSIBLE FOR PAYING ALL FEES AND CHARGES.
5. THE LOCATIONS OF ALL EXISTING UTILITIES SHOWN ON THIS PLAN HAVE BEEN DETERMINED FROM INFORMATION AVAILABLE AND ARE GIVEN FOR THE CONVENIENCE OF THE CONTRACTOR. THE ENGINEER ASSUMES NO RESPONSIBILITY FOR THEIR ACCURACY. PRIOR TO THE START OF ANY DEMOLITION ACTIVITY, THE CONTRACTOR SHALL NOTIFY THE UTILITY COMPANIES FOR ONSITE LOCATIONS OF EXISTING UTILITIES.
6. ALL EXISTING SEWERS, PIPING AND UTILITIES SHOWN ARE NOT TO BE INTERPRETED AS THE EXACT LOCATION, OR AS THE ONLY OBSTACLES THAT MAY OCCUR ON THE SITE. VERIFY EXISTING CONDITIONS AND PROCEED WITH CAUTION AROUND ANY ANTICIPATED FEATURES. GIVE NOTICE TO ALL UTILITY COMPANIES REGARDING DESTRUCTION AND REMOVAL OF ALL SERVICE LINES AND CAP ALL LINES BEFORE PROCEEDING WITH THE WORK. UTILITIES DETERMINED TO BE ABANDONED AND LEFT IN PLACE SHALL BE GROUTED IF UNDER BUILDING.
7. ALL EXISTING UTILITIES TO BE ABANDONED SHALL BE DISCONNECTED AT THE MAIN LINE. MANHOLES SHALL BE REMOVED OR FILLED IN AN BOTTOMS DRILLED WITH HOLES.
8. ELECTRICAL, TELEPHONE, CABLE, WATER, FIBER OPTIC CABLE AND/OR GAS LINES NEEDING TO BE REMOVED OR RELOCATED SHALL BE COORDINATED WITH THE AFFECTED UTILITY COMPANY. ADEQUATE TIME SHALL BE PROVIDED FOR RELOCATION AND CLOSE COORDINATION WITH THE UTILITY COMPANY IS NECESSARY TO PROVIDE A SMOOTH TRANSITION IN UTILITY SERVICE. CONTRACTOR SHALL PAY CLOSE ATTENTION TO EXISTING UTILITIES WITHIN THE ROAD RIGHT OF WAY DURING CONSTRUCTION.
9. CONTRACTOR MUST PROTECT THE PUBLIC AT ALL TIMES WITH FENCING, BARRICADES, ENCLOSURES, ETC., TO THE BEST PRACTICES AND APPROVED BY CITY OF SHOREVIEW.
10. CONTINUOUS ACCESS SHALL BE MAINTAINED FOR THE SURROUNDING PROPERTIES AT ALL TIMES DURING DEMOLITION OF THE EXISTING FACILITIES.
11. PRIOR TO DEMOLITION OCCURRING, ALL EROSION CONTROL DEVICES ARE TO BE INSTALLED.
12. THE EXISTING BITUMINOUS TO BE REMOVED SHALL BE SAW CUT FULL DEPTH OF THE BITUMINOUS AT THE LIMIT OF THE BITUMINOUS REMOVAL AS SHOWN.
13. CONTRACTOR MAY LIMIT SAW-CUT & PAVEMENT REMOVAL TO ONLY THOSE AREAS WHERE IT IS REQUIRED AS SHOWN ON THESE CONSTRUCTION PLANS BUT IF ANY DAMAGE IS INCURRED ON ANY OF THE SURROUNDING PAVEMENT, ETC. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ITS REMOVAL AND REPAIR.
14. THE CONTRACTOR SHALL COORDINATE WATERMAIN WORK WITH THE FIRE DEPARTMENT AND THE CITY UTILITY DEPARTMENT TO PLAN PROPOSED IMPROVEMENTS AND TO ENSURE ADEQUATE FIRE PROTECTION IS CONSTANTLY AVAILABLE TO THE SITE THROUGH OUT THIS SPECIFIC WORK AND THROUGH ALL PHASES OF CONSTRUCTION. CONTRACTOR WILL BE RESPONSIBLE FOR ARRANGING/PROVIDING ANY REQUIRED WATERMAIN SHUT OFFS WITH THE CITY DURING CONSTRUCTION. ANY COSTS ASSOCIATED WITH WATERMAIN SHUT OFFS WILL BE THE RESPONSIBILITY OF THE CONTRACTOR AND NO EXTRA COMPENSATION WILL BE PROVIDED.
15. DAMAGE TO ALL EXISTING ITEMS TO REMAIN WILL BE REPLACED AT CONTRACTOR'S EXPENSE.
16. CONTRACTOR IS RESPONSIBLE FOR OBTAINING ALL PERMITS AND REMOVING ALL FUEL TANKS AND EQUIPMENT IN ACCORDANCE TO ALL LOCAL AND MPCA REQUIREMENTS. THE CONTRACTOR SHALL PROVIDE ALL REQUIRED TEST RESULTS AND DOCUMENTATION TO THE OWNER, CITY AND MPCA TO SHOW THE FUEL SYSTEM WAS REMOVED AND DISPOSED OF PROPERLY.

NORTH

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SCALE IN FEET

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MINNEAPOLIS, MN 55347

**Project**
**TCF BANK**

**Location**
**SHOREVIEW, MINNESOTA**

**Certification**

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed professional ENGINEER under the laws of the state of Minnesota.

NOT FOR CONSTRUCTION

Brad C. Wickening
Registration No. 26908 Date: 05/08/2012

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**Summary**

Designed: BCW Drawn: JN
Approved: MCA Book / Page:
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**Revision History**

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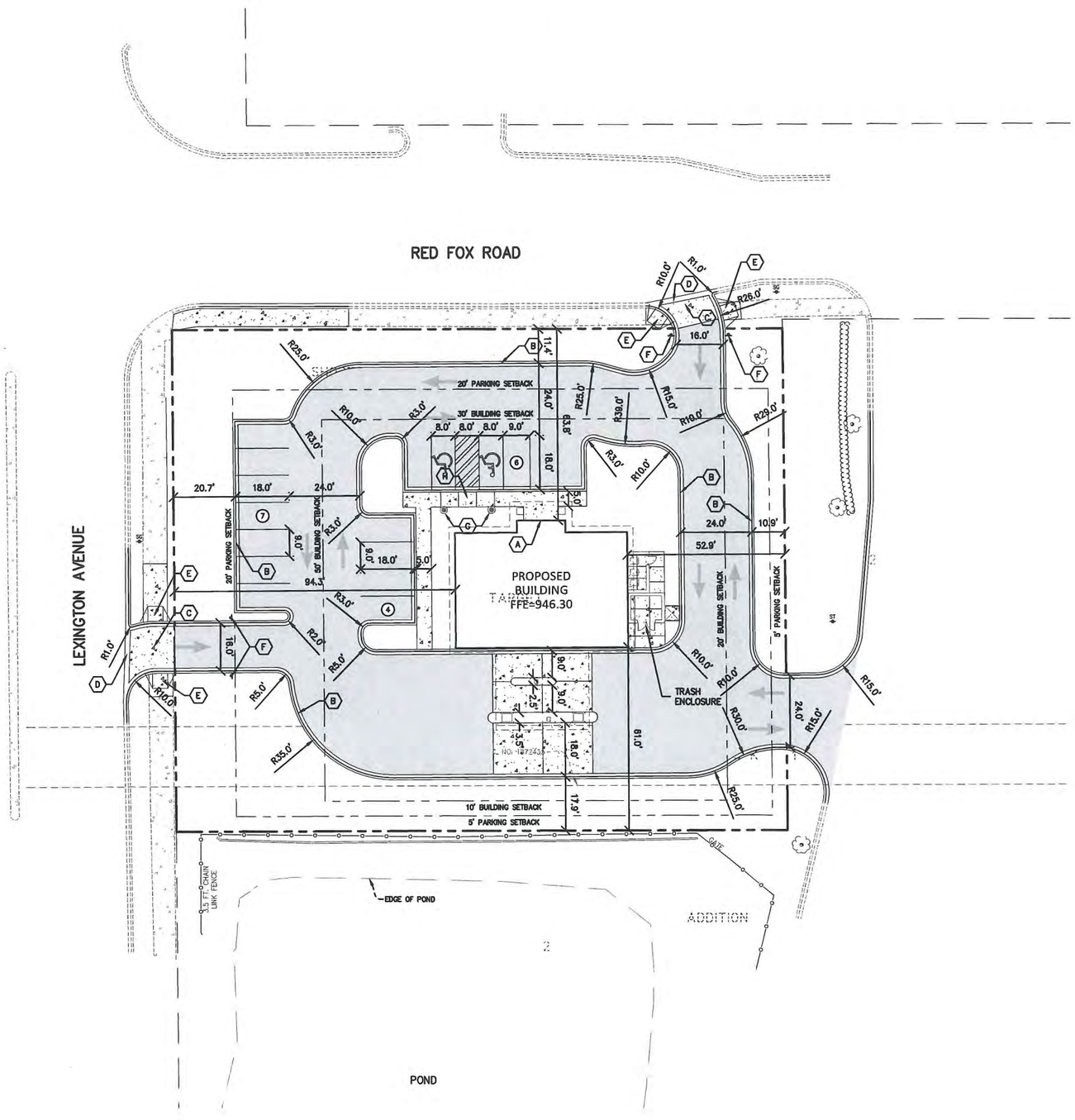
|---|---|---|---|
| A | 05/08/12 | JN | CITY COMMENTS |

**Sheet Title**
**DEMOLITION PLAN**

**Sheet No.** **Revision**
**C2.02** **A**

**Project No.** HTG19272




## LEGEND

| | PROPOSED | EXISTING |
|---|---|---|
| PROPERTY LIMIT | | |
| CURB & GUTTER | | |
| EASEMENT | | |
| BUILDING | | |
| RETAINING WALL | | |
| SIGN | | |
| PIPE BOLLARD | | |
| NUMBER OF PARKING STALLS PER ROW | XX | |
| KEY NOTE | XX | |

STANDARD DUTY ASPHALT PAVING

CONCRETE PAVING

## DEVELOPMENT SUMMARY

| | | |
|---|---|---|
| **AREA** | | |
| GROSS SITE AREA | 34,168 SF | 0.78 AC |
| NET SITE AREA | 34,168 SF | 0.78 AC |
| **BUILDING SETBACKS** | | |
| FRONT YARD (OFF LEXINGTON AVENUE) | | 50 FEET |
| REAR YARD (EAST) | | 20 FEET |
| SIDE YARD (OFF RED FOX ROAD) | | 30 FEET |
| SIDE YARD (SOUTH) | | 10 FEET |
| **PARKING SETBACKS** | | |
| FRONT YARD (OFF LEXINGTON AVENUE) | | 20 FEET |
| REAR YARD (EAST) | | 5 FEET |
| SIDE YARD (OFF RED FOX ROAD) | | 20 FEET |
| SIDE YARD (SOUTH) | | 5 FEET |
| MINIMUM LOT SIZE | | NONE |
| **ZONING** | | |
| EXISTING ZONING | | PUD |
| PROPOSED ZONING | | C1-PUD |
| **PROPOSED PARKING COUNT** | | |
| STANDARD PARKING STALLS | | 15 STALLS |
| HANDICAP STALLS | | 2 STALLS |
| TOTAL STALLS | | 17 STALLS |

## DEVELOPMENT NOTES

A. ALL DIMENSIONS ARE ROUNDED TO THE NEAREST TENTH FOOT.

B. ALL DIMENSIONS SHOWN ARE TO THE FACE OF CURB TO FACE OF CURB UNLESS OTHERWISE NOTED. BACK OF CURB IS SHOWN GRAPHICALLY ONLY.

C. ALL PARKING STALLS TO BE 9' IN WIDTH AND 18' IN LENGTH UNLESS OTHERWISE INDICATED.

D. CONTRACTOR SHALL REFER TO ARCHITECTURAL PLANS FOR EXACT LOCATIONS AND DIMENSIONS OF EXIT PORCHES, RAMPS, PRECISE BUILDING DIMENSIONS AND EXACT BUILDING UTILITY ENTRANCE LOCATIONS.

E. REFER TO FINAL PLAT FOR LOT BOUNDARIES, LOT NUMBERS, LOT AREAS, AND LOT DIMENSIONS.

F. ALL GRADIENTS ON SIDEWALKS ALONG THE ADA ROUTE ARE SHALL HAVE A MAXIMUM LONGITUDINAL SLOPE OF 5% (1:20), EXCEPT AT CURB RAMPS (1:12), AND A MAXIMUM CROSS SLOPE OF 2.08% (1:48). THE MAXIMUM SLOPE IN ANY DIRECTION ON AN ADA PARKING STALL OR ACCESS ISLE SHALL BE 2.08% (1:48). THE CONTRACTOR SHALL REVIEW AND VERIFY THE GRADIENT IN THE FIELD ALONG THE ADA ROUTES PRIOR TO PLACING CONCRETE OR BITUMINOUS. THE CONTRACTOR SHALL NOTIFY THE ENGINEER IMMEDIATELY IF THERE IS A DISCREPANCY BETWEEN THE GRADIENT IN THE FIELD VERSUS THE DESIGN GRADIENT.

## KEY NOTES

A. BUILDING, STOOPS, STAIRS SEE ARCHITECTURAL PLANS.

B. B-612 CONCRETE CURB AND GUTTER.

C. CONCRETE APRON

D. VALLEY GUTTER.

E. ACCESSIBLE RAMP.

F. DO NOT ENTER, ENTRANCE ONLY SIGN.

G. H/C PARKING SIGN WITH BOLLARD.

H. ACCESSIBLE RAMP SPECIAL.

### AREA SUMMARY IN ACRES

| | |
|---|---|
| PAVEMENT AREA | 0.47 AC± |
| BUILDING AREA | 0.03 AC± |
| SEEDED AREA | 0.28 AC± |
| TOTAL DISTURBED | 0.78 AC± |
| PRE - CONSTRUCTION IMPERVIOUS | 0.50 AC± |
| POST - CONSTRUCTION IMPERVIOUS | 0.50 AC± |

Entrance Only

Handicap Parking Only

F STREET VIEW

G FRONT VIEW

NORTH

0 20 40
SCALE IN FEET

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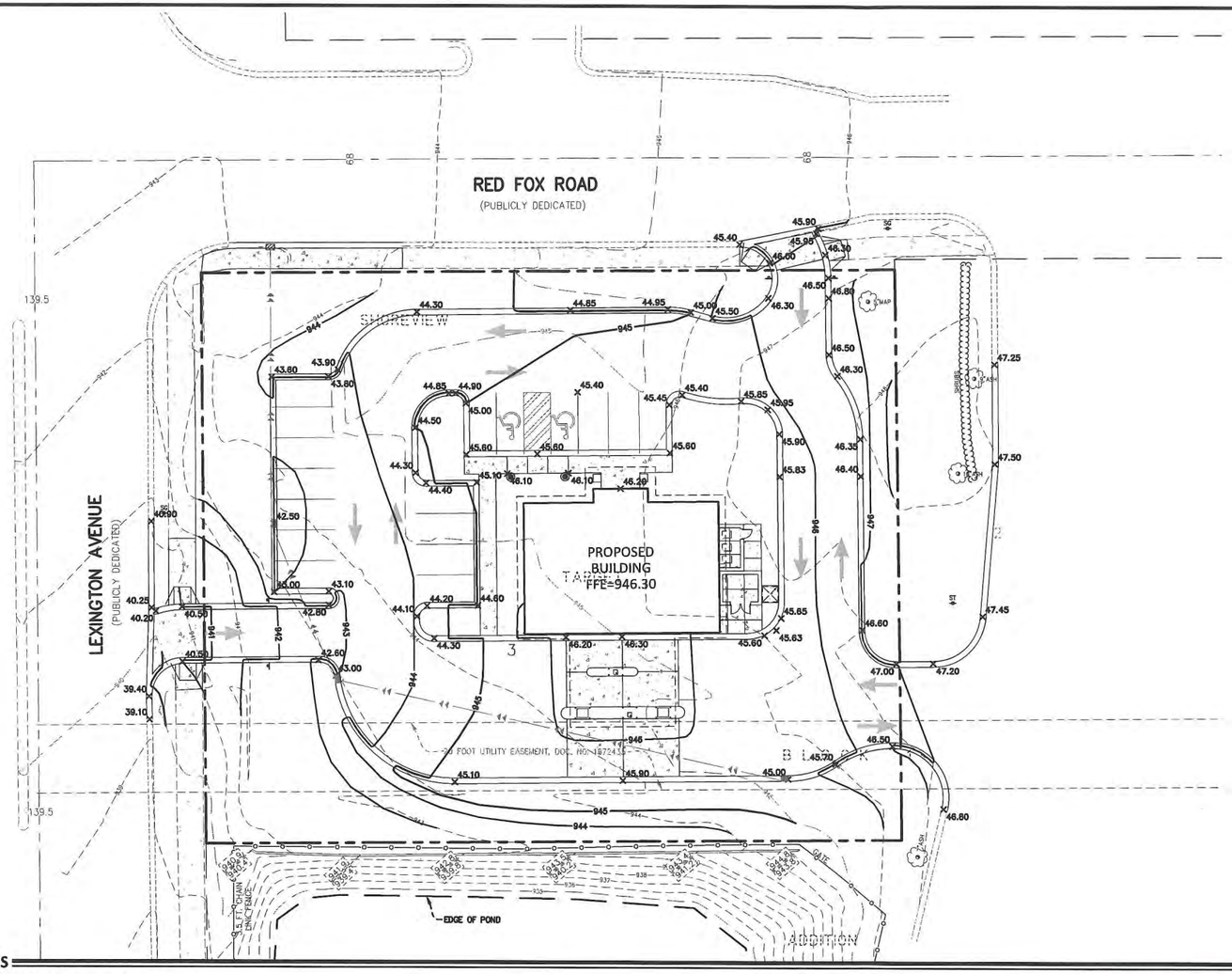
| A | 05/08/12 | JN | CITY COMMENTS |

**Sheet Title**
**SITE PLAN**

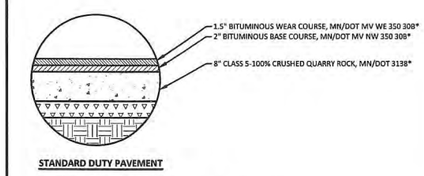
**Sheet No.** **Revision**
**C3.01** **A**

**Project No.** HTG19272




## LEGEND

| | PROPOSED | EXISTING |
|---|---|---|
| PROPERTY LIMIT | | |
| CURB & GUTTER | | |
| STORM SEWER | | |
| DRAINTILE | | |
| BUILDING | | |
| RETAINING WALL | | |
| WETLAND LIMITS | | |
| TREELINE | | |
| SPOT ELEVATION | 962.5 X | 962.5 X |
| CONTOUR | 902 | 902 |
| RIP RAP | | |
| OVERFLOW ELEV. | EOF XXX.X | |
| SOIL BORINGS | | ST 1042.56 |




STANDARD DUTY PAVEMENT

* REFER TO MN/DOT SPECIFICATIONS

NOTES:

1. THE PAVEMENT SECTIONS SHALL BE CONSTRUCTED IN ACCORDANCE WITH MNDOT "STANDARD SPECIFICATION FOR CONSTRUCTION", AND ALSO THE REQUIREMENTS OF THE OWNER'S SOIL ENGINEER.
2. ALL THICKNESSES, AS SPECIFIED, ARE TO BE CONSIDERED MINIMUM DEPTHS, AFTER COMPACTION.
3. MN/DOT SPEC. 2357 BITUMINOUS TACK COAT SHALL BE PLACED BETWEEN SUCCESSIVE BITUMINOUS LIFTS AND AGAINST ABUTTING CONCRETE CURB EDGES.
4. RECYCLED BITUMINOUS WEAR COURSE MIX WILL NOT BE ALLOWED.

STRT-04
04/12
NO SCALE

**PAVEMENT SECTIONS**

mfra
transition beyond design

## GRADING NOTES

1. PROPOSED CONTOURS ARE TO FINISHED SURFACE ELEVATION. SPOT ELEVATIONS ALONG PROPOSED CURB DENOTE GUTTER GRADE.

2. THE CONTRACTOR IS CAUTIONED THAT "THE SUBSURFACE UTILITY INFORMATION SHOWN ON THESE PLANS IS A UTILITY QUALITY LEVEL D . THIS QUALITY LEVEL WAS DETERMINED ACCORDING TO THE GUIDELINES OF CI/ASCE 38-02 TITLED "STANDARD GUIDELINES FOR THE COLLECTION AND DEPICTION OF EXISTING SUBSURFACE UTILITY DATA". THE CONTRACTOR AND/OR SUBCONTRACTORS SHALL DETERMINE THE EXACT LOCATION OF ALL EXISTING UTILITIES BEFORE COMMENCING WORK, BY CONTACTING THE NOTIFICATION CENTER (GOPHER STATE ONE FOR MINNESOTA AT 1-800-252-1166). THE CONTRACTOR AND/OR SUBCONTRACTOR AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES WHICH MIGHT BE OCCASIONED BY HIS OR HER FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL UTILITIES (UNDERGROUND AND OVERHEAD).

   IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO RELOCATE ALL EXISTING UTILITIES WHICH CONFLICT WITH THE PROPOSED IMPROVEMENTS SHOWN ON THE PLANS.

3. THE CONTRACTOR SHALL TAKE ALL PRECAUTIONS NECESSARY TO AVOID PROPERTY DAMAGE TO ADJACENT PROPERTIES DURING THE CONSTRUCTION PHASES OF THIS PROJECT. THE CONTRACTOR WILL BE HELD SOLELY RESPONSIBLE FOR ANY DAMAGES TO THE ADJACENT PROPERTIES OCCURRING DURING THE CONSTRUCTION PHASES OF THIS PROJECT.

4. SAFETY NOTICE TO CONTRACTORS: IN ACCORDANCE WITH GENERALLY ACCEPTED CONSTRUCTION PRACTICES, THE CONTRACTOR WILL BE SOLELY AND COMPLETELY RESPONSIBLE FOR CONDITIONS ON THE JOB SITE, INCLUDING SAFETY OF ALL PERSONS AND PROPERTY DURING PERFORMANCE OF THE WORK. THIS REQUIREMENT WILL APPLY CONTINUOUSLY AND NOT BE LIMITED TO NORMAL WORKING HOURS. THE DUTY OF THE ENGINEER OR THE DEVELOPER TO CONDUCT CONSTRUCTION REVIEW OF THE CONTRACTOR'S PERFORMANCE IS NOT INTENDED TO INCLUDE REVIEW OF THE ADEQUACY OF THE CONTRACTOR'S SAFETY MEASURES IN, ON OR NEAR THE CONSTRUCTION SITE.

5. THE CONTRACTOR SHALL COMPLETE THE SITE GRADING CONSTRUCTION IN ACCORDANCE WITH THE REQUIREMENTS OF THE OWNER'S SOILS ENGINEER. ALL SOIL TESTING SHALL BE COMPLETED BY THE OWNER'S SOILS ENGINEER. THE CONTRACTOR SHALL BE RESPONSIBLE FOR COORDINATING ALL REQUIRED SOIL TESTS AND INSPECTIONS WITH THE SOILS ENGINEER.

6. A GEOTECHNICAL ENGINEERING SOILS REPORT HAS BEEN COMPLETED BY:

   COMPANY:____TBD_____
   ADDRESS:_____
   PHONE:_____
   DATED:_____

7. THE CONTRACTOR SHALL OBTAIN A COPY OF THE SOILS REPORT.

8. PRIOR TO PLACEMENT OF THE AGGREGATE BASE, A TEST ROLL WILL BE REQUIRED ON THE STREET AND PARKING AREA SUBGRADE. THE CONTRACTOR SHALL PROVIDE A LOADED TANDEM AXLE TRUCK WITH A GROSS WEIGHT OF 25 TONS. THE TEST ROLLING SHALL BE AT THE DIRECTION OF THE SOILS ENGINEER AND SHALL BE COMPLETED IN AREAS AS DIRECTED BY THE SOILS ENGINEER. THE SOILS ENGINEER SHALL DETERMINE WHICH SECTIONS OF THE STREET OR PARKING AREA ARE UNSTABLE. CORRECTION OF THE SUBGRADE SOILS SHALL BE COMPLETED IN ACCORDANCE WITH THE REQUIREMENTS OF THE SOILS ENGINEER.

9. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROVIDING AND MAINTAINING TRAFFIC CONTROL DEVICES SUCH AS BARRICADES, WARNING SIGNS, DIRECTIONAL SIGNS, FLAGMEN AND LIGHTS TO CONTROL THE MOVEMENT OF TRAFFIC WHERE NECESSARY. TRAFFIC CONTROL DEVICES SHALL CONFORM TO APPROPRIATE MINNESOTA DEPARTMENT OF TRANSPORTATION STANDARDS.

10. THE TREES AND OTHER NATURAL VEGETATION WITHIN THE PROJECT AND/OR ADJACENT TO THE PROJECT ARE OF PRIME CONCERN TO THE CONTRACTOR'S OPERATIONS. HE WILL BE REQUIRED TO PROTECT THE TREES WHICH ARE TO BE SAVED TO BE SURE THAT EQUIPMENT IS NOT NEEDLESSLY OPERATED UNDER NEARBY TREES AND SHALL EXERCISE EXTREME CAUTION IN WORKING ADJACENT TO TREES. SHOULD ANY PORTION OF THE TREE BRANCHES REQUIRE REMOVAL TO PERMIT OPERATION OF THE CONTRACTOR'S EQUIPMENT, HE SHALL OBTAIN THE SERVICES OF A PROFESSIONAL TREE TRIMMING SERVICE TO TRIM THE TREES PRIOR TO THE BEGINNING OF OPERATION. SHOULD THE CONTRACTOR'S OPERATIONS RESULT IN THE BREAKING OF ANY LIMBS, THE BROKEN LIMBS SHOULD BE REMOVED IMMEDIATELY AND CUTS SHALL BE PROPERLY PROTECTED TO MINIMIZE ANY LASTING DAMAGE TO THE TREE. NO TREES SHALL BE REMOVED WITHOUT AUTHORIZATION BY THE ENGINEER. COSTS FOR TRIMMING SERVICES SHALL BE CONSIDERED INCIDENTAL TO THE GRADING CONSTRUCTION AND NO SPECIAL PAYMENT WILL BE MADE.

11. RESTRICTED AREAS SHALL INCLUDE ALL DESIGNATED TREED AREAS OUTSIDE OF THE DESIGNATED CONSTRUCTION ZONE. ALL VEGETATION WITHIN THE RESTRICTED AREAS SHALL REMAIN.

12. CONTRACTOR SHALL RESTRICT ALL GRADING AND CONSTRUCTION ACTIVITIES TO AREAS DESIGNATED ON THE PLANS. ACTIVITIES WITHIN THE CONSTRUCTION MAY BE RESTRICTED TO A NARROWER WIDTH IN THE FIELD TO SAVE ADDITIONAL TREES AS DIRECTED BY THE OWNER.

13. ACTIVITIES PROHIBITED OUTSIDE OF THE CONSTRUCTION BOUNDARIES WOULD INCLUDE, BUT NOT BE LIMITED TO: SOIL AND OTHER MATERIAL STOCKPILING, EQUIPMENT OR MACHINERY STORAGE, DRIVING OF ANY VEHICLE, LEAKAGE OR SPILLAGE OF ANY "WASHOUT" OR OTHER TOXIC MATERIAL. THE COLLECTION OF OTHER DEBRIS AND SOIL STOCKPILING WILL BE IN AN AREA DETERMINED ON-SITE BY THE ENGINEER.

14. ALL RESTRICTED AREAS SHALL BE FENCED OFF WITH BRIGHT ORANGE POLYETHYLENE SAFETY NETTING AND STEEL STAKES AS SHOWN ON THE TREE PROTECTION DETAIL. AT NO TIME SHALL THIS FENCING BE REMOVED OR ACTIVITY OF ANY KIND TAKE PLACE WITHIN IT. FINAL PLACEMENT OF ALL PROTECTIVE FENCING SHALL BE COMPLETE BEFORE ANY WORK COMMENCES ON-SITE.

15. BEFORE COMMENCING WITH ANY EXCAVATION THE CONTRACTOR SHALL COMPLETE ALL PREPARATORY WORK REGARDING TREE REMOVAL, ROOT PRUNING, TREE PRUNING AND STUMP REMOVAL TO THE SATISFACTION OF THE OWNER.

16. PREPARATORY WORK SHALL INCLUDE THE FOLLOWING AND SHALL BE COMPLETED UNDER THE DIRECT SUPERVISION OF THE OWNER'S REPRESENTATIVE:

17. TREE REMOVAL: THE CONTRACTOR SHALL FELL THE TREES. AT NO TIME SHALL TREES BE BULLDOZED OUT, BUT SHALL BE CUT DOWN AND STUMPS REMOVED SEPARATELY. PRIOR TO THE FELLING OF ALL TREES, PROPER REMOVAL OF A PORTION OR ALL OF THE CANOPY SHALL BE COMPLETED SO THAT TREES IN THE RESTRICTED AREAS SHALL NOT BE INJURED IN THE PROCESS.

18. TREE PRUNING: PROPER PRUNING OF TREES IN THE RESTRICTED ZONE SHALL BE DIRECTED BY AND SUPERVISION AT ALL TIMES BY THE OWNER'S REPRESENTATIVE.

19. EXCAVATE TOPSOIL FROM AREAS TO BE FURTHER EXCAVATED OR REGRADED AND STOCKPILE IN AREAS DESIGNATED ON THE SITE. THE CONTRACTOR SHALL SALVAGE ENOUGH TOPSOIL FOR RESPREADING ON THE SITE AS SPECIFIED. EXCESS TOPSOIL SHALL BE PLACED IN EMBANKMENT AREAS, OUTSIDE OF BUILDING PADS, ROADWAYS AND PARKING AREAS. THE CONTRACTOR SHALL SUBCUT CUT AREAS, WHERE TURF IS TO BE ESTABLISHED, TO A DEPTH OF 4 INCHES. RESPREAD TOPSOIL IN AREAS WHERE TURF IS TO BE ESTABLISHED TO A MINIMUM DEPTH OF 4 INCHES.

20. FINISHED GRADING SHALL BE COMPLETED, THE CONTRACTOR SHALL UNIFORMLY GRADE AREAS WITHIN LIMITS OF GRADING, INCLUDING ADJACENT TRANSITION AREAS. PROVIDE A SMOOTH FINISHED SURFACE WITHIN SPECIFIED TOLERANCES, WITH UNIFORM LEVELS OR SLOPES BETWEEN POINTS WHERE ELEVATIONS ARE SHOWN, OR BETWEEN SUCH POINTS AND EXISTING GRADES. AREAS THAT HAVE BEEN FINISHED GRADED SHALL BE PROTECTED FROM SUBSEQUENT CONSTRUCTION OPERATIONS, TRAFFIC AND EROSION. REPAIR ALL AREAS THAT HAVE BECOME RUTTED BY TRAFFIC OR ERODED BY WATER OR HAS SETTLED BELOW THE CORRECT GRADE. ALL AREAS DISTURBED BY THE CONTRACTOR'S OPERATIONS SHALL BE RESTORED TO EQUAL OR BETTER THAN ORIGINAL CONDITION OR TO THE REQUIREMENTS OF THE NEW WORK.

21. TOLERANCES

    a. THE BUILDING SUBGRADE FINISHED SURFACE ELEVATION SHALL NOT VARY BY MORE THAN 0.10 FOOT ABOVE, OR 0.10 FOOT BELOW, THE PRESCRIBED ELEVATION AT ANY POINT WHERE MEASUREMENT IS MADE.

    b. THE STREET OR PARKING AREA SUBGRADE FINISHED SURFACE ELEVATION SHALL NOT VARY BY MORE THAN 0.05 FOOT ABOVE, OR 0.10 FOOT BELOW, THE PRESCRIBED ELEVATION OF ANY POINT WHERE MEASUREMENT IS MADE.

    c. AREAS WHICH ARE TO RECEIVE TOPSOIL SHALL BE GRADED TO WITHIN 0.30 FOOT ABOVE OR BELOW THE REQUIRED ELEVATION, UNLESS DIRECTED OTHERWISE BY THE ENGINEER.

    d. TOPSOIL SHALL BE GRADED TO PLUS OR MINUS 1/2 INCH OF THE SPECIFIED THICKNESS.

    e. AFTER THE SITE GRADING IS COMPLETED, IF EXCESS OR SHORTAGE OF SOIL MATERIAL EXISTS, THE CONTRACTOR SHALL TRANSPORT ALL EXCESS SOIL MATERIAL OFF THE SITE TO AN AREA SELECTED BY THE CONTRACTOR, OR IMPORT SUITABLE MATERIAL TO THE SITE.

28. WHEN THE SITE GRADING CONSTRUCTION IS COMPLETED, THE CONTRACTOR SHALL SEED AND MULCH THOSE AREAS AS DIRECTED BY THE OWNER. THE SEEDING SHALL COMPLY WITH MN/DOT SPECIFICATION NO. 3876 WITH THE USE OF MN/DOT MIXTURE NO. 50B OR 250 GR AND APPLIED AT A RATE OF 100 POUNDS PER ACRE. THE SEEDED AREA SHALL BE MULCHED. THE MULCH SHALL COMPLY WITH MN/DOT SPECIFICATION 3882, TYPE 1. THE MULCH SHALL BE APPLIED AND ANCHORED IN ACCORDANCE WITH MN/DOT SPECIFICATION NO. 2575.3, F1. MULCH SHALL BE APPLIED AT THE RATE OF 2 TONS PER ACRE. THE MULCH SHALL BE ANCHORED WITH A DISC, CLODBUSTER OR OTHER APPROVED EQUIPMENT.

29. THE CONTRACTOR SHALL DETERMINE THE LOCATION OF ANY HAUL ROADS THAT MAY BE REQUIRED TO COMPLETE THE SITE GRADING CONSTRUCTION AND SHALL INDICATE HAUL ROADS ON EROSION AND SEDIMENT CONTROL "SITE MAP". THE CONTRACTOR SHALL COMPLY WITH THE REQUIREMENTS OF THE GOVERNING AUTHORITY OF EACH ROADWAY. THE CONTRACTOR SHALL POST WHATEVER SECURITY, AND COMPLY WITH ALL CONDITIONS WHICH ARE REQUIRED BY EACH GOVERNING AUTHORITY OF EACH ROADWAY.

NORTH

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SCALE IN FEET

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MINNEAPOLIS, MN 55347

**Project**
**TCF BANK**

**Location**
**SHOREVIEW, MINNESOTA**

**Certification**

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed professional ENGINEER under the laws of the state of Minnesota.

NOT FOR CONSTRUCTION

Brad C. Wickening
Registration No. 26908 Date: 05/08/2012

If applicable, contact us for a wet signed copy of this which is available upon request at MFRA, Inc., Plymouth, MN office.

**Summary**

Designed: BCW Drawn: JN
Approved: MCA Book / Page:
Phase: PRELIM Initial Issue: 04/30/2012

**Revision History**

| No. | Date | By | Submittal / Revision |
|---|---|---|---|
| A | 05/08/12 | JN | CITY COMMENTS |

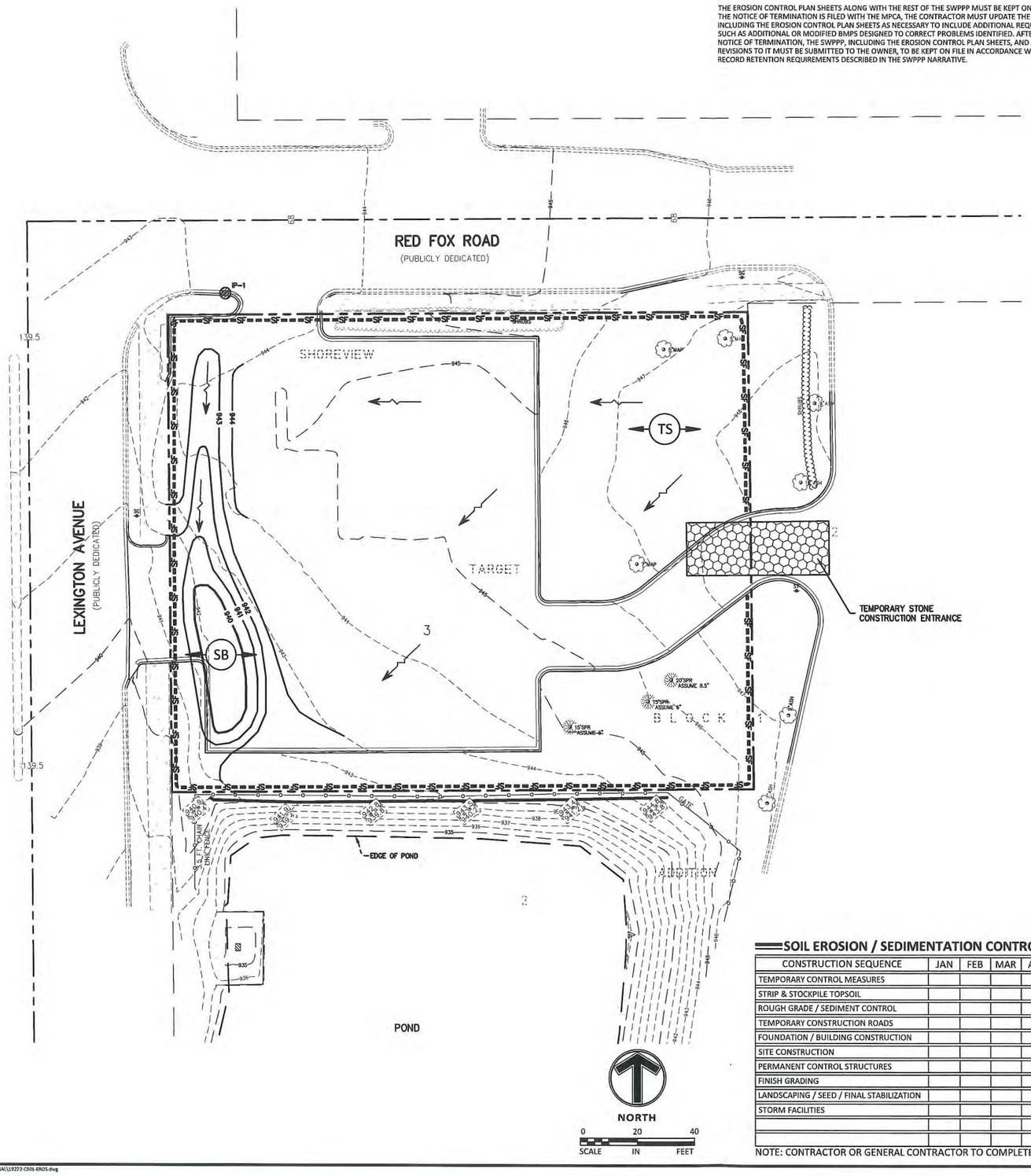
**Sheet Title**
**GRADING AND DRAINAGE PLAN**

**Sheet No. Revision**
**C4.01 A**

**Project No.** HTG19272

## NOTE TO CONTRACTOR

THE EROSION CONTROL PLAN SHEETS ALONG WITH THE REST OF THE SWPPP MUST BE KEPT ONSITE UNTIL THE NOTICE OF TERMINATION IS FILED WITH THE MPCA, THE CONTRACTOR MUST UPDATE THE SWPPP, INCLUDING THE EROSION CONTROL PLAN SHEETS AS NECESSARY TO INCLUDE ADDITIONAL REQUIREMENTS, SUCH AS ADDITIONAL OR MODIFIED BMPS DESIGNED TO CORRECT PROBLEMS IDENTIFIED. AFTER FILING THE NOTICE OF TERMINATION, THE SWPPP, INCLUDING THE EROSION CONTROL PLAN SHEETS, AND ALL REVISIONS TO IT MUST BE SUBMITTED TO THE OWNER, TO BE KEPT ON FILE IN ACCORDANCE WITH THE RECORD RETENTION REQUIREMENTS DESCRIBED IN THE SWPPP NARRATIVE.




## LEGEND

| | PROPOSED | EXISTING |
|---|---|---|
| CURB & GUTTER | | |
| STORM SEWER | | |
| DRAINTILE | | |
| CONTOUR | 902 | 902 |
| RIP RAP | | |
| OVERFLOW ELEV. | EOF XXX.X | |
| SILT FENCE | SF | |
| SILT DIKE | SD | |
| LIMITS OF DISTURBANCE | | |
| SOIL BORINGS | ST-9 | PA-10 |
| DIRECTION OF OVERLAND FLOW | | |
| TEMPORARY DIVERSION DITCH | | |
| CHECK DAM | | |
| LIMITS OF DRAINAGE SUB-BASIN | | |
| BIO-ROLL | | |
| INLET PROTECTION DEVICE 1 | IP-1 | |
| TEMPORARY STONE CONSTRUCTION ENTRANCE | | |
| TEMPORARY SEDIMENT BASIN | SB | |
| TEMPORARY STORAGE AND PARKING AREA | TS | |
| TEMPORARY STABILIZATION MEASURES (SEED, MULCH, MATS OR BLANKETS AS OUTLINED IN THE SWPPP) | TSM | |

## SEQUENCE OF CONSTRUCTION

PHASE I:

1. INSTALL STABILIZED CONSTRUCTION ENTRANCES.
2. PREPARE TEMPORARY PARKING AND STORAGE AREA.
3. CONSTRUCT THE SILT FENCES ON THE SITE.
4. CONSTRUCT THE SEDIMENTATION AND SEDIMENT TRAP BASINS.
5. HALT ALL ACTIVITIES AND CONTACT THE CIVIL ENGINEERING CONSULTANT TO PERFORM INSPECTION OF BMPs. GENERAL CONTRACTOR SHALL SCHEDULE AND CONDUCT STORM WATER PRE-CONSTRUCTION MEETING WITH ENGINEER AND ALL GROUND DISTURBING CONTRACTORS BEFORE PROCEEDING WITH CONSTRUCTION.
6. CLEAR AND GRUB THE SITE.
7. BEGIN GRADING THE SITE.
8. START CONSTRUCTION OF BUILDING PAD AND STRUCTURES.

PHASE II:

1. TEMPORARILY SEED DENUDED AREAS.
2. INSTALL UTILITIES, UNDERDRAINS, STORM SEWERS, CURBS AND GUTTERS.
3. INSTALL RIP RAP AROUND OUTLET STRUCTURES.
4. INSTALL INLET PROTECTION AROUND ALL STORM SEWER STRUCTURES.
5. PREPARE SITE FOR PAVING.
6. PAVE SITE.
7. INSTALL INLET PROTECTION DEVICES.
8. COMPLETE GRADING AND INSTALL PERMANENT SEEDING AND PLANTING.
9. REMOVE ALL TEMPORARY EROSION AND SEDIMENT CONTROL DEVICES (ONLY IF SITE IS STABILIZED), IF REQUIRED BY THE CONTRACT

### EROSION CONTROL MATERIALS QUANTITIES

| ITEM | UNIT | QUANTITY |
|---|---|---|
| SILT FENCE | LINEAR FEET | 700 |
| CONSTRUCTION ENTRANCE | UNIT | 1 |
| INLET PROTECTION DEVICE (IP-1) | UNIT | 1 |

### AREA SUMMARY IN ACRES

| | |
|---|---|
| PAVEMENT AREA | 0.47 AC± |
| BUILDING AREA | 0.03 AC± |
| SEEDED AREA | 0.28 AC± |
| TOTAL DISTURBED | 0.78 AC± |
| PRE - CONSTRUCTION IMPERVIOUS | 0.50 AC± |
| POST - CONSTRUCTION IMPERVIOUS | 0.50 AC± |

* REFER TO SHEET C5.03 FOR GENERAL NOTES, MAINTENANCE NOTES, LOCATION MAPS, AND STANDARD DETAILS

## SOIL EROSION / SEDIMENTATION CONTROL OPERATION TIME SCHEDULE

| CONSTRUCTION SEQUENCE | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TEMPORARY CONTROL MEASURES | | | | | | | | | | | | | | | | | | |
| STRIP & STOCKPILE TOPSOIL | | | | | | | | | | | | | | | | | | |
| ROUGH GRADE / SEDIMENT CONTROL | | | | | | | | | | | | | | | | | | |
| TEMPORARY CONSTRUCTION ROADS | | | | | | | | | | | | | | | | | | |
| FOUNDATION / BUILDING CONSTRUCTION | | | | | | | | | | | | | | | | | | |
| SITE CONSTRUCTION | | | | | | | | | | | | | | | | | | |
| PERMANENT CONTROL STRUCTURES | | | | | | | | | | | | | | | | | | |
| FINISH GRADING | | | | | | | | | | | | | | | | | | |
| LANDSCAPING / SEED / FINAL STABILIZATION | | | | | | | | | | | | | | | | | | |
| STORM FACILITIES | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
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NOTE: CONTRACTOR OR GENERAL CONTRACTOR TO COMPLETE TABLE WITH THEIR SPECIFIC PROJECT SCHEDULE


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**Project**
TCF BANK

**Location**
SHOREVIEW, MINNESOTA

**Certification**

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed professional ENGINEER under the laws of the state of Minnesota.

MODIFIED FOR CONSTRUCTION

Brad C. Wickening
Registration No. 26908 Date: 05/08/2012

If applicable, contact us for a wet signed copy of this which is available upon request at MFRA, Inc., Plymouth, MN office.

**Summary**

Designed: BCW Drawn: JN
Approved: MCA Book / Page:
Phase: PRELIM Initial Issue: 04/30/2012

**Revision History**

| No. | Date | By | Submittal / Revision |
|---|---|---|---|
| A | 05/08/12 | JN | CITY COMMENTS |

**Sheet Title**
PHASE I EROSION CONTROL PLAN

**Sheet No.** C5.01 **Revision** A

**Project No.** HTG19272

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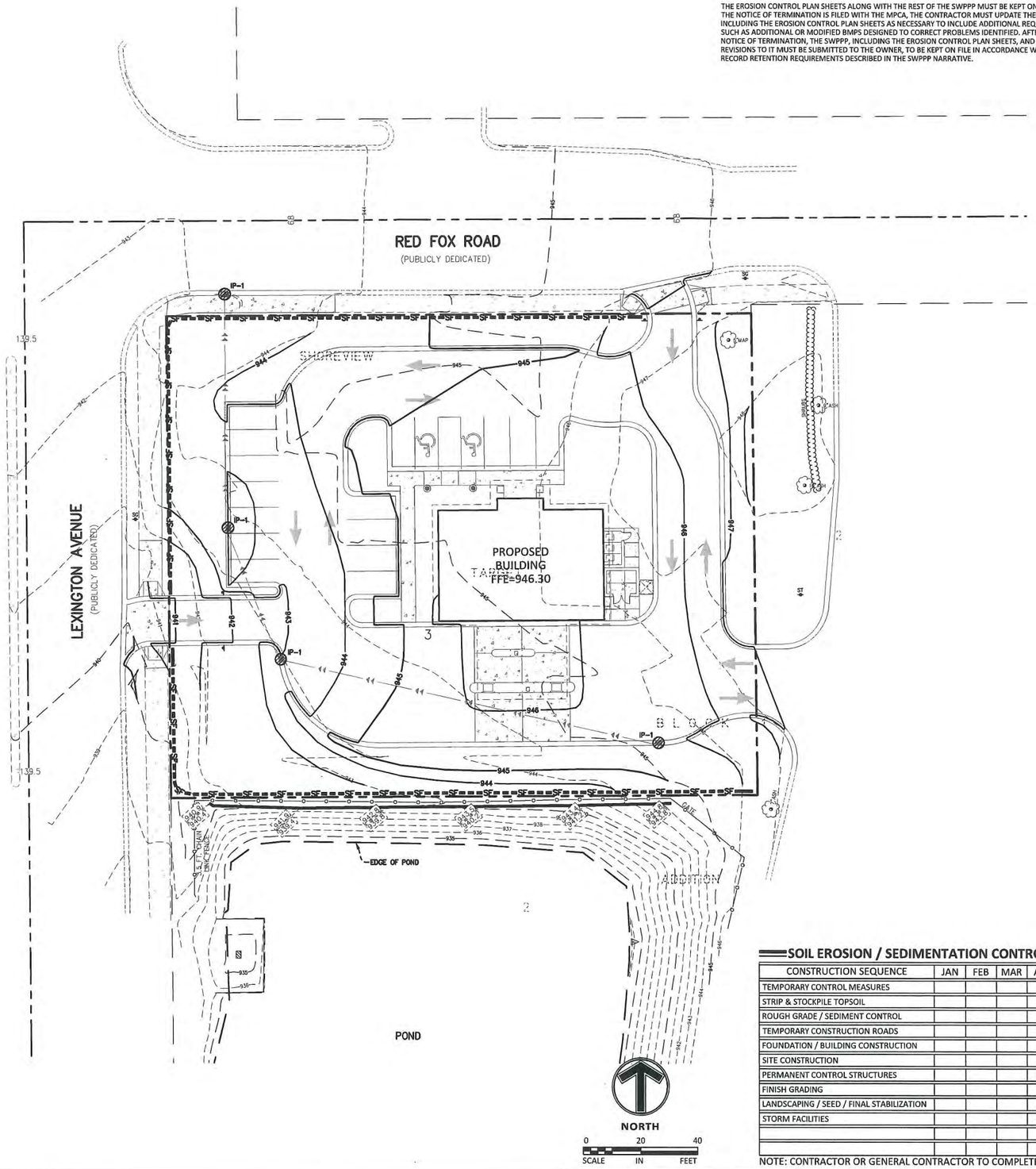
## NOTE TO CONTRACTOR

THE EROSION CONTROL PLAN SHEETS ALONG WITH THE REST OF THE SWPPP MUST BE KEPT ONSITE UNTIL THE NOTICE OF TERMINATION IS FILED WITH THE MPCA, THE CONTRACTOR MUST UPDATE THE SWPPP, INCLUDING THE EROSION CONTROL PLAN SHEETS AS NECESSARY TO INCLUDE ADDITIONAL REQUIREMENTS, SUCH AS ADDITIONAL OR MODIFIED BMPS DESIGNED TO CORRECT PROBLEMS IDENTIFIED. AFTER FILING THE NOTICE OF TERMINATION, THE SWPPP, INCLUDING THE EROSION CONTROL PLAN SHEETS, AND ALL REVISIONS TO IT MUST BE SUBMITTED TO THE OWNER, TO BE KEPT ON FILE IN ACCORDANCE WITH THE RECORD RETENTION REQUIREMENTS DESCRIBED IN THE SWPPP NARRATIVE.




## LEGEND

| | PROPOSED | EXISTING |
|---|---|---|
| CURB & GUTTER | | |
| STORM SEWER | | |
| DRAINTILE | | |
| CONTOUR | 902 | 902 |
| RIP RAP | | |
| OVERFLOW ELEV. | EOF XXX.X | |
| SILT FENCE | SF | |
| SILT DIKE | SD | |
| LIMITS OF DISTURBANCE | | |
| SOIL BORINGS | | ST-9 PA-10 |
| DIRECTION OF OVERLAND FLOW | | |
| TEMPORARY DIVERSION DITCH | | |
| CHECK DAM | | |
| LIMITS OF DRAINAGE SUB-BASIN | | |
| BIO-ROLL | | |
| INLET PROTECTION DEVICE 1 | IP-1 | |
| TEMPORARY STONE CONSTRUCTION ENTRANCE | | |
| TEMPORARY SEDIMENT BASIN | SB | |
| TEMPORARY STORAGE AND PARKING AREA | TS | |
| TEMPORARY STABILIZATION MEASURES (SEED, MULCH, MATS OR BLANKETS AS OUTLINED IN THE SWPPP) | TSM | |

## SEQUENCE OF CONSTRUCTION

PHASE I:

1. INSTALL STABILIZED CONSTRUCTION ENTRANCES.
2. PREPARE TEMPORARY PARKING AND STORAGE AREA.
3. CONSTRUCT THE SILT FENCES ON THE SITE.
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5. HALT ALL ACTIVITIES AND CONTACT THE CIVIL ENGINEERING CONSULTANT TO PERFORM INSPECTION OF BMPs. GENERAL CONTRACTOR SHALL SCHEDULE AND CONDUCT STORM WATER PRE-CONSTRUCTION MEETING WITH ENGINEER AND ALL GROUND DISTURBING CONTRACTORS BEFORE PROCEEDING WITH CONSTRUCTION.
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7. BEGIN GRADING THE SITE.
8. START CONSTRUCTION OF BUILDING PAD AND STRUCTURES.

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### EROSION CONTROL MATERIALS QUANTITIES

| ITEM | UNIT | QUANTITY |
|---|---|---|
| SILT FENCE | LINEAR FEET | 510 |
| INLET PROTECTION DEVICE (IP-1) | UNIT | 4 |

### AREA SUMMARY IN ACRES

| | |
|---|---|
| PAVEMENT AREA | 0.44 AC± |
| BUILDING AREA | 0.05 AC± |
| SEEDED AND LANDSCAPE AREA | 0.29 AC± |
| TOTAL DISTURBED | 0.78 AC± |
| PRE - CONSTRUCTION IMPERVIOUS | 0.50 AC± |
| POST - CONSTRUCTION IMPERVIOUS | 0.49 AC± |

* REFER TO SHEET C5.03 FOR GENERAL NOTES, MAINTENANCE NOTES, LOCATION MAPS, AND STANDARD DETAILS

## SOIL EROSION / SEDIMENTATION CONTROL OPERATION TIME SCHEDULE

| CONSTRUCTION SEQUENCE | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUN |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TEMPORARY CONTROL MEASURES | | | | | | | | | | | | | | | | | | |
| STRIP & STOCKPILE TOPSOIL | | | | | | | | | | | | | | | | | | |
| ROUGH GRADE / SEDIMENT CONTROL | | | | | | | | | | | | | | | | | | |
| TEMPORARY CONSTRUCTION ROADS | | | | | | | | | | | | | | | | | | |
| FOUNDATION / BUILDING CONSTRUCTION | | | | | | | | | | | | | | | | | | |
| SITE CONSTRUCTION | | | | | | | | | | | | | | | | | | |
| PERMANENT CONTROL STRUCTURES | | | | | | | | | | | | | | | | | | |
| FINISH GRADING | | | | | | | | | | | | | | | | | | |
| LANDSCAPING / SEED / FINAL STABILIZATION | | | | | | | | | | | | | | | | | | |
| STORM FACILITIES | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
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NOTE: CONTRACTOR OR GENERAL CONTRACTOR TO COMPLETE TABLE WITH THEIR SPECIFIC PROJECT SCHEDULE


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**Certification**

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NOT FOR CONSTRUCTION

Brad C. Wickening
Registration No. 26908 Date: 05/08/2012

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**Summary**

Designed: BCW Drawn: JN
Approved: MCA Book / Page:
Phase: PRELIM Initial Issue: 04/30/2012

**Revision History**

| No. | Date | By | Submittal / Revision |
|---|---|---|---|
| A | 05/08/12 | JN | CITY COMMENTS |

**Sheet Title**
PHASE II EROSION CONTROL PLAN

**Sheet No. Revision**
C5.02 A

**Project No.** HTG19272

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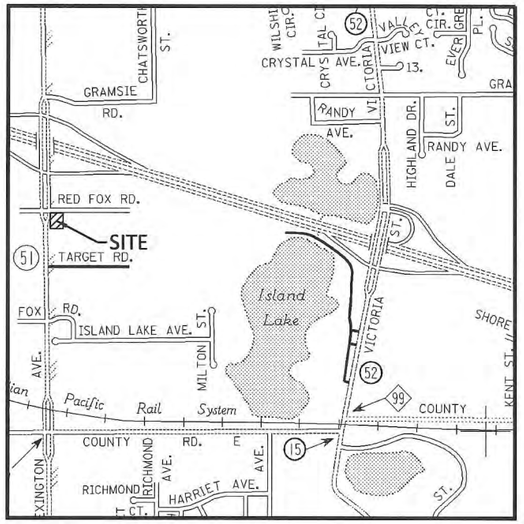
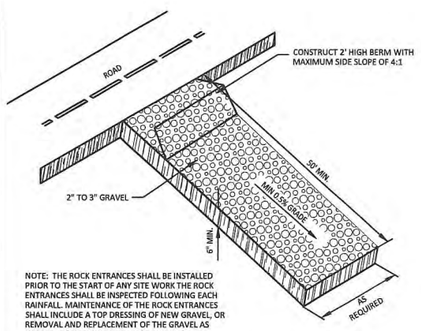



## SITE LOCATION MAP

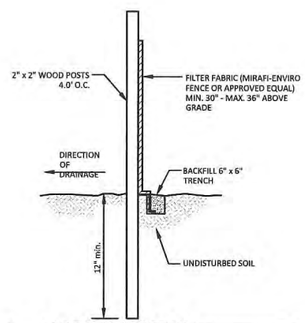
## USGS MAP




NOTE: THE ROCK ENTRANCES SHALL BE INSTALLED PRIOR TO THE START OF ANY SITE WORK THE ROCK ENTRANCES SHALL BE INSPECTED FOLLOWING EACH RAINFALL. MAINTENANCE OF THE ROCK ENTRANCES SHALL INCLUDE A TOP DRESSING OF NEW GRAVEL, OR REMOVAL AND REPLACEMENT OF THE GRAVEL AS NEEDED, TO KEEP THE ENTRANCE FREE FROM COLLECTED MUD.

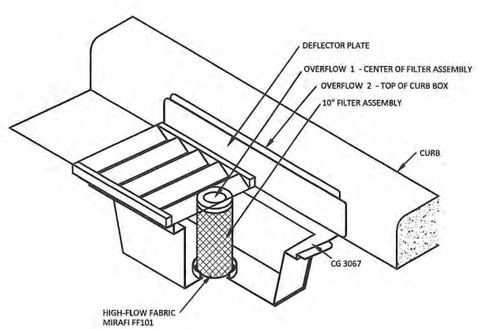
## ROCK ENTRANCE DRIVE

NOT TO SCALE




## SILT FENCE DETAIL

NOT TO SCALE




ROAD DRAIN CASTING APPLICABILTY

- NEENAH R-3067
- NEENAH R-3512

## ROAD DRAIN INLET PROTECTION (IP-1)

NOT TO SCALE

## SEQUENCE OF CONSTRUCTION

PHASE I:

1. INSTALL STABILIZED CONSTRUCTION ENTRANCES.
2. PREPARE TEMPORARY PARKING AND STORAGE AREA.
3. CONSTRUCT THE SILT FENCES ON THE SITE.
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6. CLEAR AND GRUB THE SITE.
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PHASE II:

1. TEMPORARILY SEED DENUDED AREAS.
2. INSTALL UTILITIES, UNDERDRAINS, STORM SEWERS, CURBS AND GUTTERS.
3. INSTALL RIP RAP AROUND OUTLET STRUCTURES.
4. INSTALL INLET PROTECTION AROUND ALL STORM SEWER STRUCTURES.
5. PREPARE SITE FOR PAVING.
6. PAVE SITE.
7. INSTALL INLET PROTECTION DEVICES.
8. COMPLETE GRADING AND INSTALL PERMANENT SEEDING AND PLANTING.
9. REMOVE ALL TEMPORARY EROSION AND SEDIMENT CONTROL DEVICES (ONLY IF SITE IS STABILIZED), IF REQUIRED BY THE CONTRACT

| ACREAGE SUMMARY IN ACRES | |
|---|---|
| PAVEMENT AREA | 0.44 AC± |
| BUILDING AREA | 0.05 AC± |
| SEEDED AREA | 0.29 AC± |
| TOTAL DISTURBED | 0.78 AC± |

| |
|---|
| DEVELOPER/OWNER: |
| SITE OPERATOR / CONTRACTOR/GENERAL CONTRACTOR |
| SUPERINTENDENT: |

## GENERAL EROSION CONTROL NOTES

1. CONSTRUCTION SHALL COMPLY WITH ALL APPLICABLE GOVERNING CODES AND BE CONSTRUCTED TO SAME. WHERE A CONFLICT EXISTS BETWEEN LOCAL JURISDICTIONAL STANDARD SPECIFICATIONS AND MFRA STANDARD SPECIFICATIONS, THE MORE STRINGENT SPECIFICATION SHALL APPLY.
2. THE CONTRACTOR IS SPECIFICALLY CAUTIONED THAT THE LOCATIONS AND/OR ELEVATIONS OF EXISTING UTILITIES AS SHOWN ON THESE PLANS ARE BASED ON RECORDS OF THE VARIOUS UTILITY COMPANIES AND, WHERE POSSIBLE, MEASUREMENTS TAKEN IN THE FIELD. THE SUBSURFACE UTILITY INFORMATION SHOWN ON THESE PLANS IS A UTILITY QUALITY LEVEL D. THIS QUALITY LEVEL WAS DETERMINED ACCORDING TO THE GUIDELINES OF CI/ASCE 38-02, ENTITLED "STANDARD GUIDELINES FOR THE COLLECTION AND DEPICTION OF EXISTING SUBSURFACE UTILITY DATA." THE INFORMATION IS NOT TO BE RELIED ON AS BEING EXACT OR COMPLETE. THE CONTRACTOR MUST CONTACT ALL THE APPROPRIATE UTILITY COMPANIES AT LEAST 48 HOURS BEFORE ANY EXCAVATION TO REQUEST EXACT FIELD LOCATION OF UTILITIES. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO RELOCATE ALL EXISTING UTILITIES WHICH CONFLICT WITH THE PROPOSED IMPROVEMENTS SHOWN ON THE PLANS. THE LOCATIONS OF SMALL UTILITIES SHALL BE OBTAINED BY THE CONTRACTOR BY CALLING MINNESOTA GOPHER STATE ONE CALL AT 800-252-1166 OR 651-454-0002
3. THE DESIGN SHOWN IS BASED UPON THE ENGINEER'S UNDERSTANDING OF THE EXISTING CONDITIONS. THE EXISTING CONDITIONS SHOWN ON THIS PLAN ARE BASED UPON AN ALTA OR TOPOGRAPHIC SURVEY PREPARED BY MFRA DATED 03-17-2008. IF CONTRACTOR DOES NOT ACCEPT EXISTING TOPOGRAPHY AS SHOWN ON THE PLANS WITHOUT EXCEPTION, THEY SHALL HAVE MADE, AT THEIR EXPENSE, A TOPOGRAPHIC SURVEY BY A REGISTERED LAND SURVEYOR AND SUBMIT IT TO THE OWNER FOR REVIEW. SEE ATTACHED SURVEY SHEETS.
4. THE GENERAL CONTRACTOR SHALL TAKE ALL PRECAUTIONS NECESSARY TO AVOID PROPERTY DAMAGE TO ADJACENT PROPERTIES DURING THE CONSTRUCTION PHASES OF THIS PROJECT. THE CONTRACTOR WILL BE HELD SOLELY RESPONSIBLE FOR ANY DAMAGES OCCURRING TO THE ADJACENT PROPERTIES DURING THE CONSTRUCTION PHASES OF THIS PROJECT.
5. THE STORMWATER POLLUTION PREVENTION PLAN (SWPPP) IS COMPRISED OF THIS DRAWING (EROSION & SEDIMENTATION CONTROL PLAN-ESC PLAN), THE STANDARD DETAILS, THE PLAN NARRATIVE, AND ITS APPENDICES, PLUS THE PERMIT AND ALL SUBSEQUENT REPORTS AND RELATED DOCUMENTS.
6. THE CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLETING & SUBMITTING THE APPLICATION FOR THE MPCA GENERAL STORMWATER PERMIT FOR CONSTRUCTION ACTIVITY. ALL CONTRACTORS AND SUBCONTRACTORS INVOLVED WITH STORM WATER POLLUTION PREVENTION SHALL OBTAIN A COPY OF THE SWPPP AND THE STATE OF MINNESOTA NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM GENERAL PERMIT (NPDES PERMIT) AND BECOME FAMILIAR WITH THEIR CONTENTS. THE SWPPP AND ALL OTHER RELATED DOCUMENTS MUST BE KEPT AT THE SITE DURING CONSTRUCTION.
7. CONTRACTOR SHALL IMPLEMENT BEST MANAGEMENT PRACTICES (BMP'S) AS REQUIRED BY THE SWPPP & PERMITS. THE CONTRACTOR SHALL OVERSEE THE INSPECTION & MAINTENANCE OF THE BMP'S AND EROSION PREVENTION FROM BEGINNING OF CONSTRUCTION AND UNTIL CONSTRUCTION IS COMPLETED, IS APPROVED BY ALL AUTHORITIES, THE NOTICE OF TERMINATION (NOT) HAS BEEN FILED WITH THE MPCA BY EITHER THE OWNER OR OPERATOR AS APPROVED ON PERMIT. ADDITIONAL BMP'S SHALL BE IMPLEMENTED AS DICTATED BY CONDITIONS AT NO ADDITIONAL COST TO OWNER THROUGHOUT ALL PHASES OF CONSTRUCTION.
8. BMP'S AND CONTROLS SHALL CONFORM TO FEDERAL, STATE, OR LOCAL REQUIREMENTS OR MANUAL OF PRACTICE, AS APPLICABLE. CONTRACTOR SHALL IMPLEMENT ADDITIONAL CONTROLS AS DIRECTED BY PERMITTING AGENCY OR OWNER.
9. ESC PLAN MUST CLEARLY DELINEATE ALL STATE WATERS. PERMITS FOR ANY CONSTRUCTION ACTIVITY IMPACTING STATE WATERS OR REGULATED WETLANDS MUST BE MAINTAINED ON SITE AT ALL TIMES.
10. CONTRACTOR SHALL MINIMIZE CLEARING TO THE MAXIMUM EXTENT PRACTICAL OR AS REQUIRED BY THE GENERAL PERMIT. THE BOUNDARIES OF THE CLEARING LIMITS SHOWN ON THE ESC PLANS SHALL BE CLEARLY DELINEATED (E.G. WITH FLAGS, STAKES, SIGNS, SILT FENCE, ETC.) ON THE DEVELOPMENT SITE BEFORE WORK BEGINS. GROUND DISTURBING ACTIVITIES MUST NOT OCCUR OUTSIDE THE LIMITS OF DISTURBANCE.
11. GENERAL CONTRACTOR SHALL DENOTE ON PLAN THE TEMPORARY PARKING AND STORAGE AREA WHICH SHALL ALSO BE USED AS THE EQUIPMENT MAINTENANCE AND CLEANING AREA, EMPLOYEE PARKING AREA, AND AREA FOR LOCATING PORTABLE FACILITIES, OFFICE TRAILERS, AND TOILET FACILITIES.
12. ALL WASH WATER (CONCRETE TRUCKS, VEHICLE CLEANING, EQUIPMENT CLEANING, ETC.) MUST BE LIMITED TO A DEFINED AREA OF THE SITE AND SHALL BE CONTAINED AND PROPERLY TREATED OR DISPOSED. NO ENGINE DEGREASING IS ALLOWED ON SITE.
13. SUFFICIENT OIL AND GREASE ABSORBING MATERIALS AND FLOTATION BOOMS SHALL BE MAINTAINED ON SITE OR READILY AVAILABLE TO CONTAIN AND CLEAN-UP FUEL OR CHEMICAL SPILLS AND LEAKS.
14. DUST ON THE SITE SHALL BE CONTROLLED. THE USE OF MOTOR OILS AND OTHER PETROLEUM BASED OR TOXIC LIQUIDS FOR DUST SUPPRESSION OPERATIONS IS PROHIBITED.
15. SOLID WASTE: COLLECTED SEDIMENT, ASPHALT & CONCRETE MILLINGS, FLOATING DEBRIS, PAPER, PLASTIC, FABRIC, CONSTRUCTION & DEMOLITION DEBRIS & OTHER WASTES MUST BE DISPOSED OF PROPERLY & MUST COMPLY WITH MPCA DISPOSAL REQUIREMENTS.
16. HAZARDOUS MATERIALS: OIL, GASOLINE, PAINT & ANY HAZARDOUS SUBSTANCES MUST BE PROPERLY STORED, INCLUDING SECONDARY CONTAINMENT, TO PREVENT SPILLS, LEAKS OR OTHER DISCHARGE. RESTRICTED ACCESS TO STORAGE AREAS MUST BE PROVIDED TO PREVENT VANDALISM. STORAGE & DISPOSAL OF HAZARDOUS WASTE MUST BE IN COMPLIANCE WITH MPCA REGULATIONS.
17. ALL STORM WATER POLLUTION PREVENTION MEASURES PRESENTED ON THIS PLAN, AND IN THE SWPPP, SHALL BE INITIATED AS SOON AS PRACTICABLE AND PRIOR TO SOIL DISTURBING ACTIVITIES UPSLOPE.
18. DISTURBED PORTIONS OF THE SITE WITHIN 200 FEET OF AND FLOWING TO A SURFACE WATER, AS DEFINED IN THE GENERAL PERMIT, WHERE CONSTRUCTION ACTIVITY HAS STOPPED SHALL BE TEMPORARILY SEEDED. SEEDING SHALL BE IN ACCORDANCE WITH MN/DOT SEED MIXTURE NUMBER 100 OR 110 DEPENDING ON THE SEASON OF PLANTING ( SEE MN/DOT SPECIFICATION SECTION 2575.3) SEEDING METHOD AND APPLICATION RATE SHALL CONFORM TO MN/DOT SPECIFICATION SECTION 2575.3, TIMING OF TEMPORARY SEEDING SHALL BE IN ACCORDANCE WITH THE FOLLOWING GUIDELINES:

| TYPE OF SLOPE | TIME | (MAX TIME AN AREA CAN REMAIN OPEN WHEN THE AREA IS NOT ACTIVELY BEING WORKED) |
|---|---|---|
| STEEPER THAN 3:1 | 7 DAYS | |
| 10:1 TO 3:1 | 14 DAYS | |
| FLATTER THAN 10:1 | 21 DAYS | |

DISTURBED PORTIONS OF THE SITE WHERE CONSTRUCTION ACTIVITY HAS PERMANENTLY STOPPED SHALL BE PERMANENTLY SEEDED. THESE AREAS SHALL BE SEEDED IN ACCORDANCE WITH THE TIME TABLE DESCRIBED ABOVE. REFER TO THE GRADING PLAN AND/OR LANDSCAPE PLAN FOR VEGETATIVE COVER.

19. CONTRACTORS OR SUBCONTRACTORS WILL BE RESPONSIBLE FOR REMOVING SEDIMENT FROM CONVEYANCES & FROM TEMPORARY SEDIMENTATION BASINS THAT ARE TO BE USED AS PERMANENT WATER QUALITY MANAGEMENT BASINS. SEDIMENT MUST BE STABILIZED TO PREVENT IT FROM BEING WASHED BACK INTO THE BASIN, CONVEYANCES, OR DRAINAGEWAYS DISCHARGING OFF-SITE OR TO SURFACE WATERS. THE CLEANOUT OF PERMANENT BASINS MUST BE SUFFICIENT TO RETURN THE BASIN TO DESIGN CAPACITY.
20. ON-SITE & OFF-SITE SOIL STOCKPILE AND BORROW AREAS SHALL BE PROTECTED FROM EROSION AND SEDIMENTATION THROUGH IMPLEMENTATION OF BMP'S. STOCKPILE AND BORROW AREA LOCATIONS SHALL BE NOTED ON THE SITE MAP AND PERMITTED IN ACCORDANCE WITH GENERAL PERMIT REQUIREMENTS.
21. TEMPORARY SOIL STOCKPILES MUST HAVE SILT FENCE OR OTHER EFFECTIVE SEDIMENT CONTROLS & CANNOT BE PLACED IN SURFACE WATERS, INCLUDING STORMWATER CONVEYANCES SUCH AS CURB & GUTTER SYSTEMS OR CONDUITS & DITCHES.
22. SLOPES SHALL BE LEFT IN A ROUGHENED CONDITION DURING THE GRADING PHASE TO REDUCE RUNOFF VELOCITIES AND EROSION.
23. DUE TO THE GRADE CHANGES DURING THE DEVELOPMENT OF THE PROJECT, THE CONTRACTOR SHALL BE RESPONSIBLE FOR ADJUSTING THE EROSION CONTROL MEASURES (SILT FENCES, CHECK DAMS, INLET PROTECTION DEVICES, ETC.) TO PREVENT EROSION.
24. ALL CONSTRUCTION SHALL BE STABILIZED AT THE END OF EACH WORKING DAY, THIS INCLUDES BACKFILLING OF TRENCHES FOR UTILITY CONSTRUCTION AND PLACEMENT OF GRAVEL OR BITUMINOUS PAVING FOR ROAD CONSTRUCTION.

## MAINTENANCE

ALL MEASURES STATED ON THIS EROSION AND SEDIMENT CONTROL PLAN, AND IN THE STORM WATER POLLUTION PREVENTION PLAN SHALL BE MAINTAINED IN FULLY FUNCTIONAL CONDITION UNTIL NO LONGER REQUIRED FOR A COMPLETED PHASE OF WORK OR FINAL STABILIZATION OF THE SITE. THE DESIGNATED CONTACT PERSON NOTED ON THIS PLAN MUST ROUTINELY INSPECT THE CONSTRUCTION ON SITE ONCE EVERY SEVEN DAYS DURING ACTIVE CONSTRUCTION AND WITHIN 24 HOURS AFTER A RAINFALL EVENT GREATER THAN 0.5 INCHES IN 24 HOURS. ALL EROSION AND SEDIMENTATION CONTROL MEASURES SHALL BE CLEANED AND REPAIRED IN ACCORDANCE WITH THE FOLLOWING:

1. ALL SILT FENCES MUST BE REPAIRED, REPLACED, OR SUPPLEMENTED WHEN THEY BECOME NONFUNCTIONAL OR THE SEDIMENT REACHES 1/3 OF THE HEIGHT OF THE FENCE. THESE REPAIRS MUST BE MADE WITHIN 24 HOURS OF DISCOVERY, OR AS SOON AS FIELD CONDITIONS ALLOW ACCESS.
2. TEMPORARY AND PERMANENT SEDIMENTATION BASINS MUST BE DRAINED AND THE SEDIMENT REMOVED WHEN THE DEPTH OF SEDIMENT COLLECTED IN THE BASIN REACHES 1/2 THE STORAGE VOLUME. DRAINAGE AND REMOVAL MUST BE COMPLETED WITHIN 72 HOURS OF DISCOVERY, OR AS SOON AS FIELD CONDITIONS ALLOW ACCESS (SEE PART IV.D. OF THE GENERAL PERMIT).
3. SURFACE WATERS, INCLUDING DRAINAGE DITCHES AND CONVEYANCE SYSTEMS, MUST BE INSPECTED FOR EVIDENCE OF SEDIMENT BEING DEPOSITED BY EROSION. THE CONTRACTOR MUST REMOVE ALL DELTAS AND SEDIMENT DEPOSITED IN SURFACE WATERS, INCLUDING DRAINAGE WAYS, CATCH BASINS, AND OTHER DRAINAGE SYSTEMS, AND RESTABILIZE THE AREAS WHERE SEDIMENT REMOVAL RESULTS IN EXPOSED SOIL. THE REMOVAL AND STABILIZATION MUST TAKE PLACE WITHIN SEVEN (7) DAYS OF DISCOVERY UNLESS PRECLUDED BY LEGAL, REGULATORY, OR PHYSICAL ACCESS CONSTRAINTS. THE CONTRACTOR SHALL USE ALL REASONABLE EFFORTS TO OBTAIN ACCESS. IF PRECLUDED, REMOVAL AND STABILIZATION MUST TAKE PLACE WITHIN SEVEN (7) CALENDAR DAYS OF OBTAINING ACCESS. THE CONTRACTOR IS RESPONSIBLE FOR CONTACTING ALL LOCAL, REGIONAL, STATE AND FEDERAL AUTHORITIES AND RECEIVING ANY APPLICABLE PERMITS, PRIOR TO CONDUCTING ANY WORK.
4. CONSTRUCTION SITE VEHICLE EXIT LOCATIONS MUST BE INSPECTED FOR EVIDENCE OF OFF-SITE SEDIMENT TRACKING ONTO PAVED SURFACES. TRACKED SEDIMENT MUST BE REMOVED FROM ALL OFF-SITE PAVED SURFACES, WITHIN 24 HOURS OF DISCOVERY, OR IF APPLICABLE, WITHIN A SHORTER TIME TO COMPLY WITH PART IV.C.6 OF THE GENERAL PERMIT.
5. THE CONTRACTOR IS RESPONSIBLE FOR THE OPERATION AND MAINTENANCE OF TEMPORARY AND PERMANENT WATER QUALITY MANAGEMENT BMPS, AS WELL AS ALL EROSION PREVENTION AND SEDIMENT CONTROL BMPS, FOR THE DURATION OF THE CONSTRUCTION WORK AT THE SITE. THE PERMITTEE(S) ARE RESPONSIBLE UNTIL ANOTHER PERMITTEE HAS ASSUMED CONTROL ACCORDING TO PART II.B.5 OVER ALL AREAS OF THE SITE THAT HAVE NOT BEEN FINALLY STABILIZED OR THE SITE HAS UNDERGONE FINAL STABILIZATION, AND A NOT HAS BEEN SUBMITTED TO THE MPCA.
6. IF SEDIMENT ESCAPES THE CONSTRUCTION SITE, OFF-SITE ACCUMULATIONS OF SEDIMENT MUST BE REMOVED IN A MANNER AND AT A FREQUENCY SUFFICIENT TO MINIMIZE OFF-SITE IMPACTS (E.G., FUGITIVE SEDIMENT IN STREETS COULD BE WASHED INTO STORM SEWERS BY THE NEXT RAIN AND/OR POSE A SAFETY HAZARD TO USERS OF PUBLIC STREETS).
7. ALL INFILTRATION AREAS MUST BE INSPECTED TO ENSURE THAT NO SEDIMENT FROM ONGOING CONSTRUCTION ACTIVITIES IS REACHING THE INFILTRATION AREA AND THESE AREAS ARE PROTECTED FROM COMPACTION DUE TO CONSTRUCTION EQUIPMENT DRIVING ACROSS THE INFILTRATION AREA.


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**Project**
**TCF BANK**

**Location**
**SHOREVIEW, MINNESOTA**

**Certification**

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed professional ENGINEER under the laws of the state of Minnesota.

NOT FOR CONSTRUCTION

Brad C. Wickening
Registration No. 26908 Date: 05/08/2012

If applicable, contact us for a wet signed copy of this document which is available upon request at MFRA, Inc., Plymouth, MN office.

**Summary**

Designed: BCW Drawn: JN
Approved: MCA Book / Page:
Phase: PRELIM Initial Issue: 04/30/2012

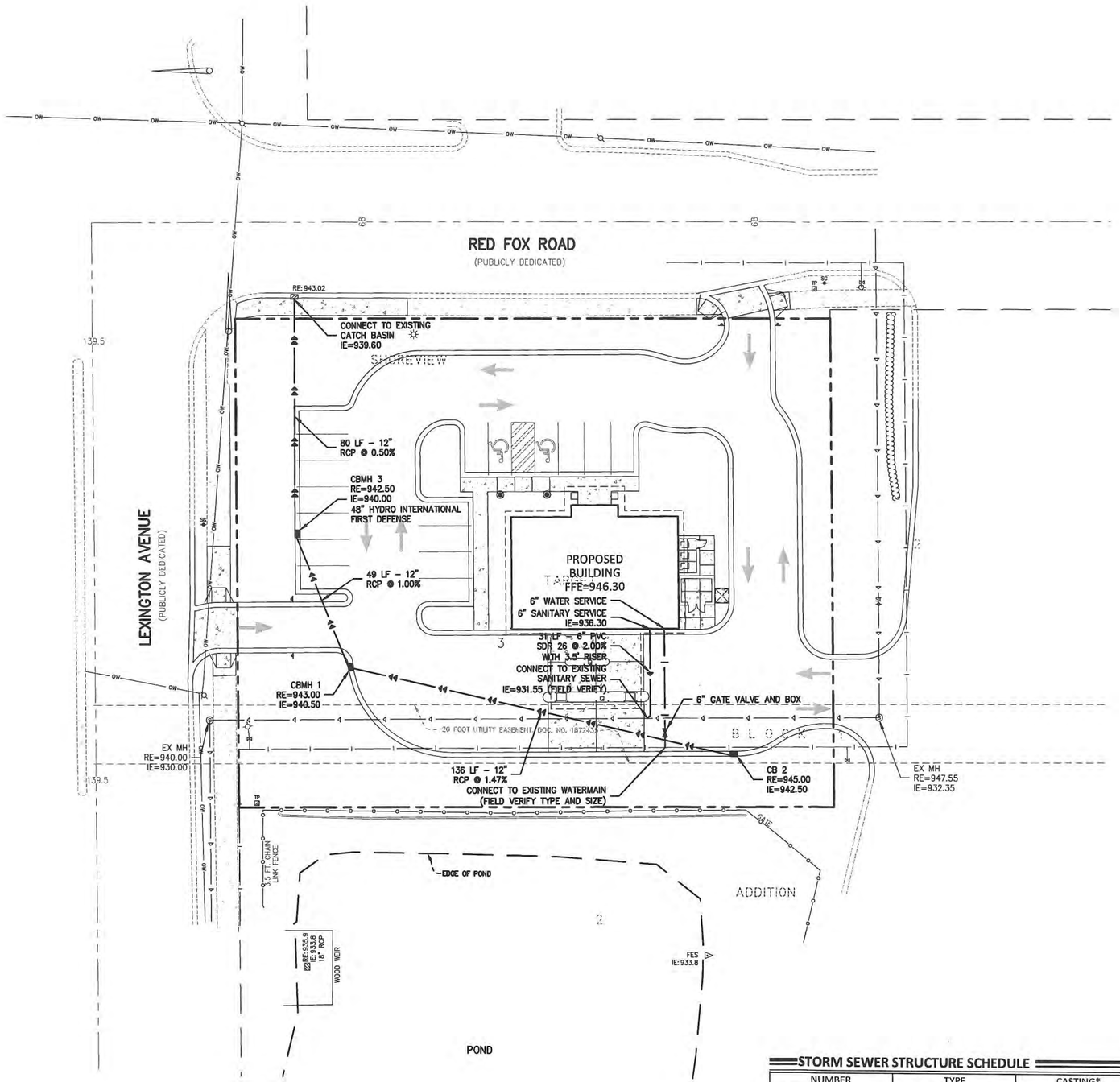
**Revision History**

| No. | Date | By | Submittal / Revision |
|---|---|---|---|
| A | 05/08/12 | JN | CITY COMMENTS |

**Sheet Title**
**EROSION CONTROL DETAILS AND NOTES**

**Sheet No.** **Revision**
**C5.03** **A**

**Project No.** HTG19272




## LEGEND

| | PROPOSED | EXISTING |
|---|---|---|
| CURB & GUTTER | | |
| STORM SEWER | | |
| SANITARY SEWER | | |
| FORCEMAIN (SAN.) | | |
| WATERMAIN | | |
| EASEMENT | | |
| DRAINTILE | | |
| GAS LINE | UG | UG |
| ELECTRIC | UE | UE |
| TELEPHONE | UT | UT |

## UTILITY CONSTRUCTION NOTES

THE UTILITY IMPROVEMENTS FOR THIS PROJECT SHALL BE CONSTRUCTED IN ACCORDANCE WITH THE "STANDARD UTILITIES SPECIFICATIONS" AS PUBLISHED BY THE CITY ENGINEERS ASSOCIATION OF MINNESOTA (CEAM), EXCEPT AS MODIFIED HEREIN. CONTRACTOR SHALL OBTAIN A COPY OF THESE SPECIFICATIONS.

1. ALL UTILITIES SHALL BE CONSTRUCTED IN ACCORDANCE TO CITY REQUIREMENTS.
2. CONTRACTOR SHALL NOT OPEN, TURN OFF, INTERFERE WITH, OR ATTACH ANY PIPE OR HOSE TO OR TAP WATERMAIN BELONGING TO THE CITY UNLESS DULY AUTHORIZED TO DO SO BY THE CITY. ANY ADVERSE CONSEQUENCES OF ANY SCHEDULED OR UNSCHEDULED DISRUPTIONS OF SERVICE TO THE PUBLIC ARE THE LIABILITY OF THE CONTRACTOR
3. A MINIMUM VERTICAL SEPARATION OF 18 INCHES IS REQUIRED AT ALL WATERMAIN AND SEWER MAIN CROSSINGS.
4. ALL MATERIALS SHALL BE AS SPECIFIED IN CEAM SPECIFICATIONS EXCEPT AS MODIFIED HEREIN.
5. ALL MATERIALS SHALL COMPLY WITH THE REQUIREMENTS OF THE CITY.
6. ALL SANITARY SEWER TO BE PVC SDR-35, UNLESS NOTED OTHERWISE.
7. ALL WATERMAIN TO BE DUCTILE IRON - CLASS 52, WITH 7.5 FEET MINIMUM COVER.
8. ALL STORM SEWER PIPE TO BE REINFORCED CONCRETE PIPE WITH R-4 JOINTS, AND RUBBER GASKETS.
9. RIP RAP SHALL BE Mn/DOT CLASS 3.
10. CONTRACTOR SHALL REFER TO ARCHITECTURAL PLANS FOR EXACT LOCATIONS AND DIMENSIONS OF VESTIBULE, EXIT PORCHES, RAMPS, TRUCK DOCKS, PRECISE BUILDING DIMENSIONS AND EXACT BUILDING UTILITY ENTRANCE LOCATIONS.
11. THE CONTRACTOR IS SPECIFICALLY CAUTIONED THAT THE LOCATION AND/OR ELEVATION OF EXISTING UTILITIES AS SHOWN ON THESE PLANS IS BASED ON RECORDS OF THE VARIOUS UTILITY COMPANIES AND, WHERE POSSIBLE, MEASUREMENTS TAKEN IN THE FIELD. THE INFORMATION IS NOT TO BE RELIED ON AS BEING EXACT OR COMPLETE. THE CONTRACTOR MUST CALL THE APPROPRIATE UTILITY COMPANY AT LEAST 48 HOURS BEFORE ANY EXCAVATION TO REQUEST EXACT FIELD LOCATION OF UTILITIES. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO RELOCATE ALL EXISTING UTILITIES WHICH CONFLICT WITH THE PROPOSED IMPROVEMENTS SHOWN ON THE PLANS. THE LOCATIONS OF SMALL UTILITIES SHALL BE OBTAINED BY THE CONTRACTOR, BY CALLING GOPHER STATE ONE CALL AT 454-0002.
12. THE CONTRACTOR SHALL TAKE ALL PRECAUTIONS NECESSARY TO AVOID PROPERTY DAMAGE TO ADJACENT PROPERTIES DURING THE CONSTRUCTION PHASES OF THIS PROJECT. THE CONTRACTOR WILL BE HELD SOLELY RESPONSIBLE FOR ANY DAMAGES TO THE ADJACENT PROPERTIES OCCURRING DURING THE CONSTRUCTION PHASES OF THIS PROJECT.
13. SAFETY NOTICE TO CONTRACTORS: IN ACCORDANCE WITH GENERALLY ACCEPTED CONSTRUCTION PRACTICES, THE CONTRACTOR WILL BE SOLELY AND COMPLETELY RESPONSIBLE FOR CONDITIONS ON THE JOB SITE, INCLUDING SAFETY OF ALL PERSONS AND PROPERTY DURING PERFORMANCE OF THE WORK. THIS REQUIREMENT WILL APPLY CONTINUOUSLY AND NOT BE LIMITED TO NORMAL WORKING HOURS. THE DUTY OF THE ENGINEER OR THE DEVELOPER TO CONDUCT CONSTRUCTION REVIEW OF THE CONTRACTOR'S PERFORMANCE IS NOT INTENDED TO INCLUDE REVIEW OF THE ADEQUACY OF THE CONTRACTOR'S SAFETY MEASURES IN, ON OR NEAR THE CONSTRUCTION SITE.
14. ALL AREAS OUTSIDE THE PROPERTY BOUNDARIES THAT ARE DISTURBED BY UTILITY CONSTRUCTION SHALL BE RESTORED IN KIND. SODDED AREAS SHALL BE RESTORED WITH 6 INCHES OF TOPSOIL PLACED BENEATH THE SOD.
15. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROVIDING AND MAINTAINING TRAFFIC CONTROL DEVICES SUCH AS BARRICADES, WARNING SIGNS, DIRECTIONAL SIGNS, FLAGMEN AND LIGHTS TO CONTROL THE MOVEMENT OF TRAFFIC WHERE NECESSARY. TRAFFIC CONTROL DEVICES SHALL CONFORM TO APPROPRIATE MINNESOTA DEPARTMENT OF TRANSPORTATION STANDARDS.
16. ALL SOILS TESTING SHALL BE COMPLETED BY AN INDEPENDENT SOILS ENGINEER. EXCAVATION FOR THE PURPOSE OF REMOVING UNSTABLE OR UNSUITABLE SOILS SHALL BE COMPLETED AS REQUIRED BY THE SOILS ENGINEER. THE UTILITY BACKFILL CONSTRUCTION SHALL COMPLY WITH THE REQUIREMENTS OF THE SOILS ENGINEER. THE CONTRACTOR SHALL BE RESPONSIBLE FOR COORDINATING ALL REQUIRED SOILS TESTS AND SOIL INSPECTIONS WITH THE SOILS ENGINEER.

    A GEOTECHNICAL ENGINEERING REPORT HAS BEEN COMPLETED BY:

    COMPANY: TBD
    ADDRESS:
    PHONE:
    DATED:

    THE CONTRACTOR SHALL OBTAIN A COPY OF THIS SOILS REPORT.
17. PRIOR TO PLACEMENT OF AGGREGATE BASE, A TEST ROLL WILL BE REQUIRED ON THE STREET AND PARKING AREA SUBGRADE. THE CONTRACTOR SHALL PROVIDE A LOADED TANDEM AXLE TRUCK WITH A GROSS WEIGHT OF 25 TONS. THE TEST ROLLING SHALL BE AT THE DIRECTION OF THE SOILS ENGINEER AND SHALL BE COMPLETED IN AREAS AS DIRECTED BY THE SOILS ENGINEER. THE SOILS ENGINEER SHALL DETERMINE WHICH SECTIONS OF THE STREET OR PARKING AREA ARE UNSTABLE. CORRECTION OF THE SUBGRADE SOILS SHALL BE COMPLETED IN ACCORDANCE WITH THE REQUIREMENTS OF THE SOILS ENGINEER.
18. THE TREES AND OTHER NATURAL VEGETATION WITHIN THE PROJECT AND/OR ADJACENT TO THE PROJECT ARE OF PRIME CONCERN TO THE CONTRACTOR'S OPERATIONS. HE WILL BE REQUIRED TO PROTECT THE TREES WHICH ARE TO BE SAVED TO BE SURE THAT EQUIPMENT IS NOT NEEDLESSLY OPERATED UNDER NEARBY TREES AND SHALL EXERCISE EXTREME CAUTION IN WORKING ADJACENT TO TREES. SHOULD ANY PORTION OF THE TREE BRANCHES REQUIRE REMOVAL TO PERMIT OPERATION OF THE CONTRACTOR'S EQUIPMENT, HE SHALL OBTAIN THE SERVICES OF A PROFESSIONAL TREE TRIMMING SERVICE TO TRIM THE TREES PRIOR TO THE BEGINNING OF THE OPERATION. SHOULD THE CONTRACTORS' OPERATIONS RESULT IN THE BREAKING OF ANY LIMBS, THE BROKEN LIMBS SHOULD BE REMOVED IMMEDIATELY AND CUTS SHALL BE PROPERLY PROTECTED TO MINIMIZE ANY AUTHORIZATION BY THE ENGINEER. COSTS FOR TRIMMING SERVICES SHALL BE CONSIDERED INCIDENTAL TO THE GRADING CONSTRUCTION AND NO SPECIAL PAYMENT WILL BE MADE.

## STORM SEWER STRUCTURE SCHEDULE

| NUMBER | TYPE | CASTING* |
|---|---|---|
| CBMH1 | CATCH BASIN MANHOLE | R-3067-V |
| CB2 | CATCH BASIN | R-3067-V |
| CBMH3 | TREATMENT DEVICE | R-3067-V |
| *INDICATES NEENAH FOUNDRY CASTING NO., OR APPROVED EQUAL | | |
| NOTE: THE CONTRACTOR AND THEIR SUPPLIER SHALL DETERMINE THE MINIMUM DIAMETER REQUIRED FOR EACH STORM SEWER STRUCTURE. | | |

NORTH

0 20 40
SCALE IN FEET

May 08, 2012 - 9:01am - User:249 L:\PROJECTS\HTG19272\dwg\Civil\FINAL\19272-C601-UTIL.dwg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**Project**
**TCF BANK**

**Location**
**SHOREVIEW, MINNESOTA**

**Certification**

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed professional ENGINEER under the laws of the state of Minnesota.

NOT FOR CONSTRUCTION

Brad C. Wickening
Registration No. 26908 Date: 05/08/2012

If applicable, contact us for a wet signed copy of this which is available upon request at MFRA, Inc., Plymouth, MN office.

**Summary**

Designed: BCW Drawn: JN
Approved: MCA Book / Page:
Phase: PRELIM Initial Issue: 04/30/2012

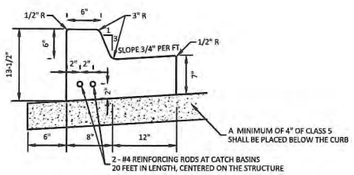
**Revision History**

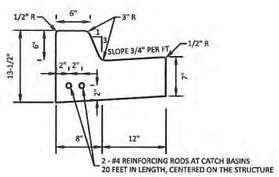
| No. | Date | By | Submittal / Revision |
|---|---|---|---|
| A | 05/08/12 | JN | CITY COMMENTS |

**Sheet Title**
**UTILITY PLAN**

**Sheet No. Revision**
**C6.01 A**

**Project No.** HTG19272




C-01A
12/11
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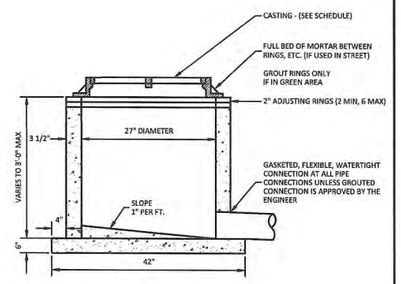
## B612 CONCRETE CURB AND GUTTER




SS-04
04/12
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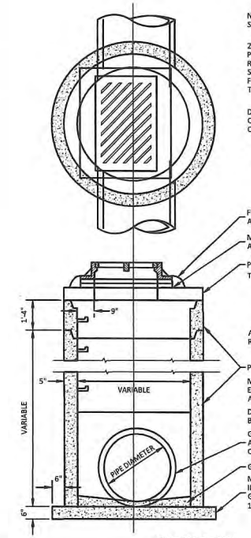
## 27" DIAMETER CATCH BASIN




NOTE: SEE STORM SEWER STRUCTURE SCHEDULE FOR CASTING TYPE.

24"X 36" SLAB OPENING
PROVIDE 27" DIAMETER OPENING IF ROUND CASTING TO BE PROVIDED. SEE STORM SEWER STRUCTURE SCHEDULE FOR DIMENSIONS FROM BACK OF CURB TO CENTER OF STRUCTURE.

DIMENSION FROM BACK OF CURB TO CENTER OF PIPE. FOR A 24" GRATE OPENING.

4' DIA. M.H.-9" IN FROM BACK OF CURB
6' DIA. M.H.-3" BEHIND BACK OF CURB
8' DIA. M.H.-15" BEHIND BACK OF CURB

FULL BED OF MORTAR BETWEEN RINGS, AND A 6" COLLAR ON THE OUTSIDE OF THE RINGS

MINIMUM OF 2, MAXIMUM OF 4 CONCRETE ADJUSTING RINGS

PRECAST REINFORCED CONCRETE SLAB
THICKNESS: 6" FOR 42" TO 48" DIA.
8" FOR 54" TO 102" DIA.
12" FOR 108" TO 120" DIA.

ALL JOINTS IN MANHOLE TO HAVE "O" RING RUBBER GASKETS.

PRECAST CONCRETE MANHOLE SECTIONS

MANHOLE STEPS NEENAH R1981J OR EQUAL, 16" O.C.- ALUMINUM STEPS APPROVED.

DOGHOUSES SHALL BE GROUTED ON BOTH THE OUTSIDE AND THE INSIDE.

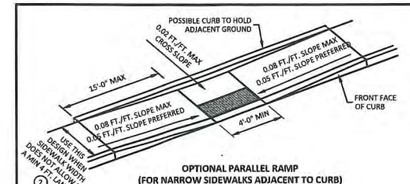
GASKETED, FLEXIBLE, WATERTIGHT CONNECTION AT ALL PIPE CONNECTIONS UNLESS GROUTED CONNECTION IS APPROVED BY THE ENGINEER

GROUT BOTTOM

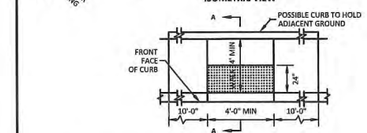
MINIMUM SLAB THICKNESS 6" FOR 14' DEPTH. INCREASE THICKNESS 1" FOR EACH 4' OF DEPTH GREATER THAN 14' AND REINFORCE WITH 6"x6", 10/10 MESH

SS-02
04/12
NO SCALE

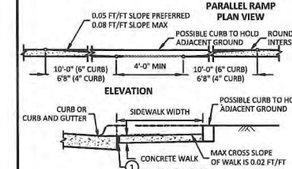
## CATCH BASIN MANHOLE



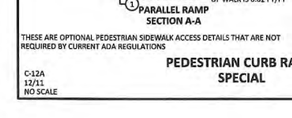

OPTIONAL PARALLEL RAMP
(FOR NARROW SIDEWALKS ADJACENT TO CURB)
ISOMETRIC VIEW




PARALLEL RAMP
PLAN VIEW




ELEVATION




PARALLEL RAMP
SECTION A-A

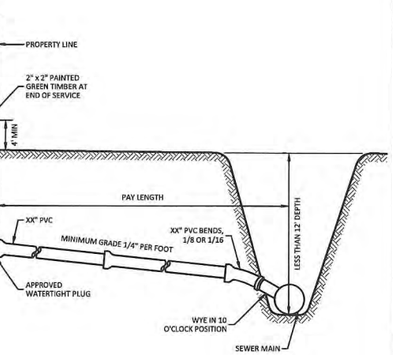
NOTES:

1. 1/2 INCH PREFORMED JOINT FILLER MATERIAL, AASHTO M 213.
2. THE REASON FOR USING THIS VARIATION INSTEAD OF THE OFFICIAL DESIGN SHALL BE DOCUMENTED. IF A LARGE AMOUNT OF WATER IS EXPECTED FROM THE ADJACENT PROPERTY, THE DESIGNER SHOULD PLAN ACCORDINGLY.

THESE ARE OPTIONAL PEDESTRIAN SIDEWALK ACCESS DETAILS THAT ARE NOT REQUIRED BY CURRENT ADA REGULATIONS

C-12A
12/11
NO SCALE

## PEDESTRIAN CURB RAMP SPECIAL



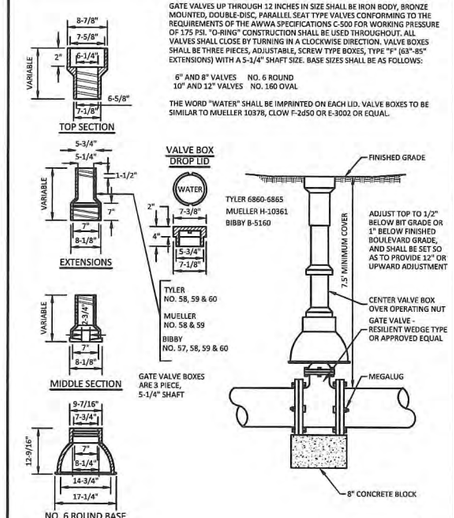

S-04
04/12
NO SCALE

## SANITARY SEWER SERVICE CONNECTION

GATE VALVES UP THROUGH 12 INCHES IN SIZE SHALL BE IRON BODY, BRONZE MOUNTED, DOUBLE-DISC, PARALLEL SEAT TYPE VALVES CONFORMING TO THE REQUIREMENTS OF THE AWWA SPECIFICATIONS C-500 FOR WORKING PRESSURE OF 175 PSI. "O-RING" CONSTRUCTION SHALL BE USED THROUGHOUT. ALL VALVES SHALL CLOSE BY TURNING IN A CLOCKWISE DIRECTION. VALVE BOXES SHALL BE THREE PIECES, ADJUSTABLE, SCREW TYPE BOXES, TYPE "F" (63"-85" EXTENSIONS) WITH A 5-1/4" SHAFT SIZE. BASE SIZES SHALL BE AS FOLLOWS:

6" AND 8" VALVES NO. 6 ROUND
10" AND 12" VALVES NO. 160 OVAL

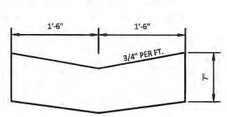
THE WORD "WATER" SHALL BE IMPRINTED ON EACH LID. VALVE BOXES TO BE SIMILAR TO MUELLER 10378, CLOW F-2d50 OR E-3002 OR EQUAL.




W-05
04/12
NO SCALE

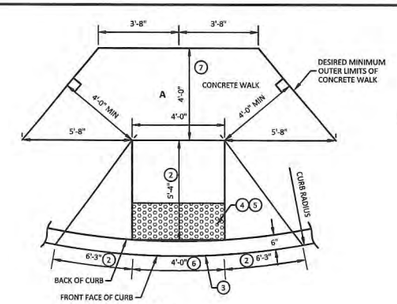
## GATE VALVE AND BOX INSTALLATION

AT ALL UTILITY TRENCH CROSSINGS, 2 #4 REINFORCING RODS SHALL BE PLACED IN THE LOWER PORTION OF THE GUTTER; RODS TO BE 20 FEET IN LENGTH.

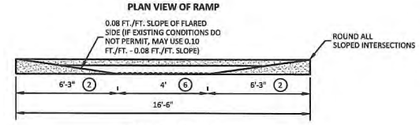



C-10
12/11
NO SCALE

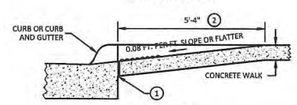
## CONCRETE VALLEY GUTTER



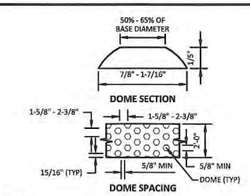

PLAN VIEW OF RAMP




ELEVATION OF RAMP




SECTION A-A




NOTE:

THE CURB AND CURB TRANSITION ON THE RAMP WILL BE PAID FOR AS LINEAR FEET OF CONCRETE CURB OR CONCRETE CURB AND GUTTER. THE RAMP AREA WILL BE PAID AS SQUARE FEET OF CONCRETE WALK, UNLESS SPECIFIED OTHERWISE. THE TRUNCATED DOME AREA WILL BE CONSIDERED INCIDENTAL.

1. 1/2 INCH PREFORMED JOINT FILLER MATERIAL, AASHTO M 213.
2. VARIES WITH CURB HEIGHT. EXAMPLE SHOWN IS FOR 6" CURB HEIGHT.
3. 6" TO 8" IS THE REQUIRED OFFSET OF THE DETECTABLE WARNINGS/TRUNCATED DOME AREA FROM THE FRONT FACE OF CURB, OR PLACE THE DETECTABLE WARNINGS AT THE BACK OF CURB.
4. ADA REQUIRED TRUNCATED DOME AREA SHALL BE 2' 0" MIN. IN DIRECTION OF TRAVEL AND SHALL EXTEND THE FULL WIDTH (3' 0" OR 4' 0" TYP.) OF THE CURB RAMP. THIS 2' 0" BY 3' 0" OR 4' 0" WIDTH (TYP.) TRUNCATED DOME AREA SHALL CONTRAST VISUALLY WITH THE ADJACENT WALKING SURFACE. THE ENTIRE TRUNCATED DOME AREA SHALL BE A LIGHT COLOR (LIGHT GRAY, WHITE, OR YELLOW) WHEN THE ADJACENT SIDEWALK IS A DARK COLOR. THE ENTIRE TRUNCATED DOME AREA SHALL BE A DARK COLOR (RED, BLACK, DARK GRAY, OR BRIGHT YELLOW) WHEN THE ADJACENT SIDEWALK IS A "WHITE" OR LIGHT GRAY CEMENT COLOR.
5. THE TRUNCATED DOME AREA MAY BE EITHER GRANITE PANEL OR STAMPED CONCRETE, INSTALLED IN STRICT ACCORDANCE WITH MANUFACTURES RECOMMENDATIONS. GRANITE PANELS SHALL BE 2" NOMINAL THICKNESS WITH SANDED TEXTURED FINISH, FREE OF ANY CRACKS, CHIPS OR COLOR DEFORMATIONS. STAMPED CONCRETE SHALL MEET REQUIREMENTS OF 3A36 CONCRETE MIX AND HAVE INTEGRATED HOMOGENEOUS COLORING.
6. 4' 0" FOR NEW CONSTRUCTION. 3' 0" ALLOWED FOR RETROFITS OR PRESERVATION PROJECTS.
7. WHEN POSSIBLE, PROVIDE A PATH OF TRAVEL 4'0" WIDE BEHIND THE PEDESTRIAN RAMP. A RELATIVELY FLAT (2% MAXIMUM SLOPE) 4' X 4' LANDING WILL ALLOW WHEELCHAIRS TO NAVIGATE AROUND THE PEDESTRIAN RAMP.

C-12
05/06
NO SCALE

## PEDESTRIAN CURB RAMP


mfra
engineering surveying planning energy
14800 28th Ave. N, Ste 140
Plymouth, Minnesota 55447
(763) 476.6010 telephone
(763) 476.8532 facsimile
www.mfra.com


**Client**
**HTG ARCHITECTS**
9300 HENNEPIN TOWN ROAD
MINNEAPOLIS, MN 55347

**Project**
**TCF BANK**

**Location**
**SHOREVIEW, MINNESOTA**

**Certification**

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed professional ENGINEER under the laws of the state of Minnesota.

NOT FOR CONSTRUCTION

Brad C. Wirening
Registration No. 26908 Date: 05/08/2012

If applicable, contact us for a wet signed copy of this which is available upon request at MFRA, Inc., Plymouth, MN office.

**Summary**

Designed: BCW Drawn: JN
Approved: MCA Book / Page:
Phase: PRELIM Initial Issue: 04/30/2012

**Revision History**

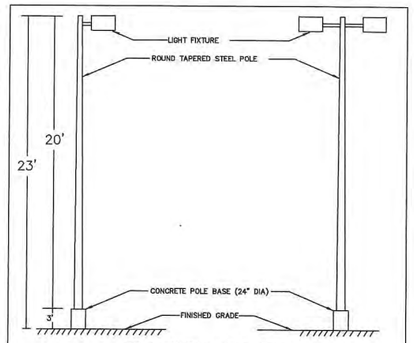
| No. | Date | By | Submittal / Revision |
|---|---|---|---|
| A | 05/08/12 | JN | CITY COMMENTS |

**Sheet Title**
**CONSTRUCTION DETAILS**

**Sheet No. Revision**
**C9.01 A**

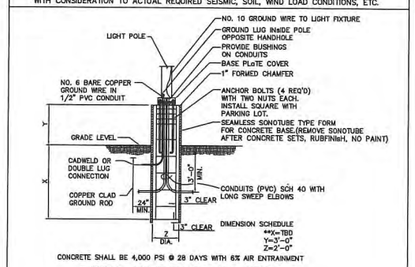
**Project No.** HTG19272

May 08, 2012 - 9:02am - User:349 L:\PROJECTS\HTG19272\dwg\Civil\FINAL\19272-C901-DETL.dwg




SITE LIGHTING POLE DETAIL
NTS

**THIS POLE FOOTING DETAIL IS TYPICAL, FOR INFORMATIONAL PURPOSES ONLY; ACTUAL FOOTING SHOULD BE DESIGNED FOR THE SPECIFIC APPLICATION AND LOCATION WITH CONSIDERATION TO ACTUAL REQUIRED SEISMIC, SOIL, WIND LOAD CONDITIONS, ETC.




CONCRETE SHALL BE 4,000 PSI @ 28 DAYS WITH 6% AIR ENTRAINMENT

TYPICAL LIGHT POLE BASE DETAIL
NTS

TECHLIGHT

| Catalog Number | |
|---|---|
| DCMB1-C-N-1-PS-X | |
| Project: TCF Bank | Type: A |

**Features & Specifications**

**ATLAS SERIES**
**Medium Die Cast Area Light**

*Construction*
The housing and door frame are constructed of die cast aluminum. The flat tempered glass lens is sealed in place and a door gasket is provided for weather tight protection. ETL listed for wet locations.

*Optical System*
Made with a state of the art high performance reflectors that use high gloss components to achieve precise photometric distributions The fixture is a full cut-off light fixture and is Dark Sky Friendly in the horizontal position only.

*Electrical System*
Available in 175W thru 400W standard metal halide, pulse-start metal halide, and high pressure sodium. Comes standard with a 4KV pulse rated mogul base socket. Each 50HZ CWA multi-tap or 480V ballast is pre-wired and installed for convenience.

*Mounting*
Standard mounting options include 2", 8" and 10.75" Straight Arms with internal bell guides for square and round pole mounting on shoebox models. 2" Adjustable Slip Fitter and Yoke Mount available for floodlight models. Additional mounting options are available.

*Finish*
A Super Durable Polyester powder coat finish is electrostatically applied in our state of the art paint facility. Standard colors available: Black, Bronze, US Green, White. Custom colors available upon request.

DIMENSIONS

Est Shipping Weight: 22 lbs
EPA: .95 at 0° Tilt

Please contact your Techlight Sales Representative for more information.
All dimensions subject to change without notice.

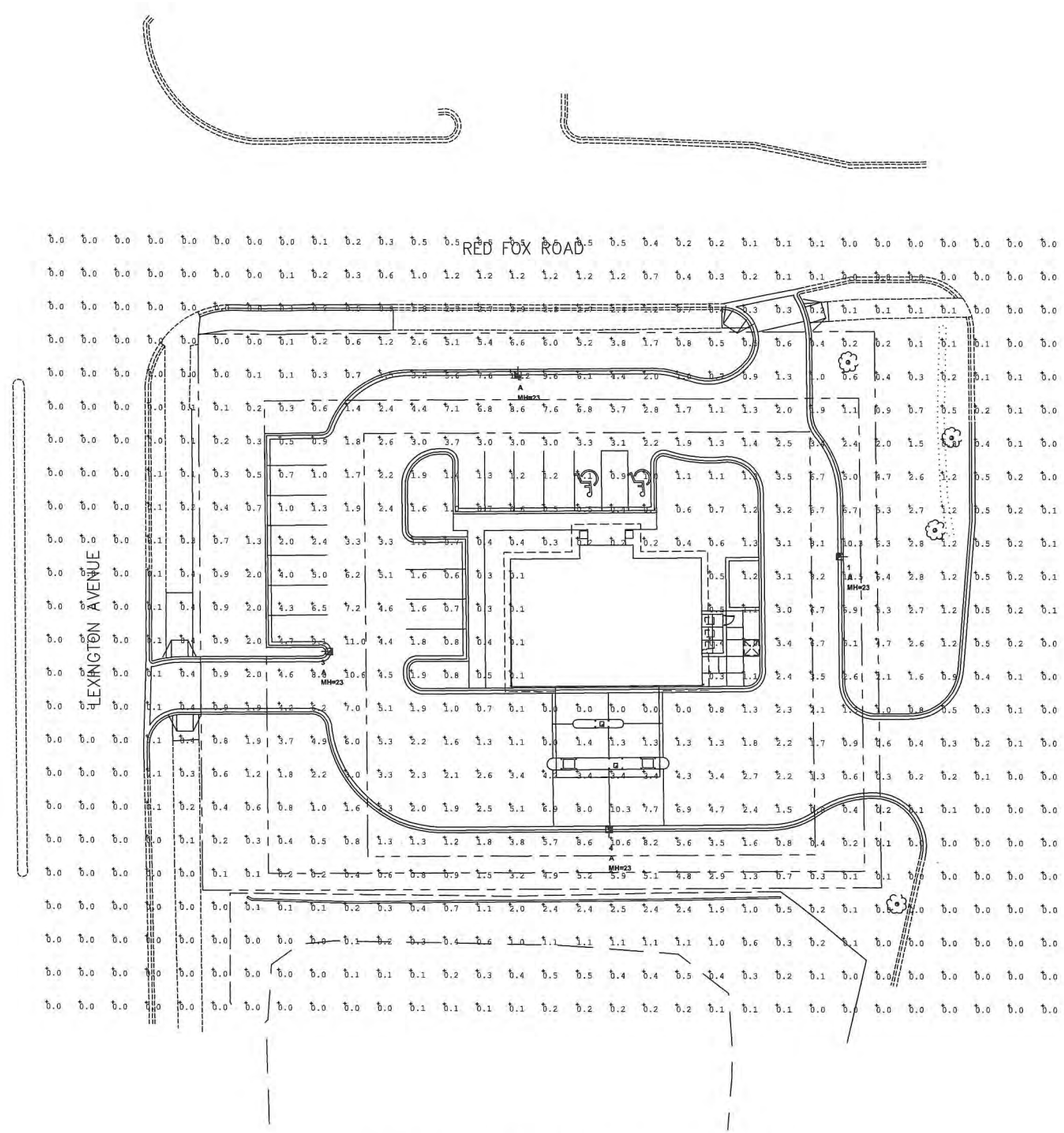
Ordering Nomenclature
Ex: Die Cast Medium, Type IV Forward Throw, 175W MH, Mogul Tap, Pulse-Start, Bronze = DCM181L1-PS-BZ

| DCMB1 | C | N | 1 | PS | X |
|---|---|---|---|---|---|
| SERIES | REFLECTOR | BALLAST/LAMP | VOLTAGE | PULSE-START | FINISH |
| DCMB1 | A - Standard Flood<br>D - Cutoff Flood<br>H - Narrow Parabolic<br>J - Medium Parabolic<br>K - Type I<br>F - Type II<br>C - Type III Hydroformed<br>L - Type III Faceted<br>B - Type IV<br>E - Type V | V - 150W PSMH<br>O - 150W HPS<br>L - 175W MH<br>M - 250W MH<br>E - 250W HPS<br>T - 320W PSMH<br>R - 350W PSMH<br>N - 400W MH<br>F - 400W HPS | 1 - Multi-Tap<br>2 - 480V | PS - Pulse-Start | BK - Black<br>BZ - Bronze<br>GR - US Green<br>WH - White<br>SP - Special |

TECHLIGHT, INC.
214.390.0991

2707 BATALLA DRIVE
800.232.0127

DALLAS, TX 75229
WWW.TECHLIGHTUSA.COM




1 SITE LIGHTING PHOTOMETRIC PLAN
SCALE: 1" = 20'

| Luminaire Location Summary | | |
|---|---|---|
| LumNo | Label | Z |
| 4 | A | 23 |
| 3 | A | 23 |
| 2 | A | 23 |
| 1 | A | 23 |

| Luminaire Schedule | | | | | | |
|---|---|---|---|---|---|---|
| Symbol | Qty | Label | Arrangement | Lumens | LLF | Description |
| | 4 | A | SINGLE | 42600 | 0.810 | Techlight DCMB1-C-N-1-PS 400 Watt PSMH |

| Calculation Summary | | | | | | | |
|---|---|---|---|---|---|---|---|
| Label | CalcType | Units | Avg | Max | Min | Avg/Min | Max/Min |
| All at Grade Calc Pts | Illuminance | Fc | 1.33 | 11.2 | 0.0 | N.A. | N.A. |
| Parking Area | Illuminance | Fc | 2.51 | 11.0 | 0.4 | 6.28 | 27.50 |

For Additional Lighting Information and Pricing Contact:
On-Site Lighting & Survey, LLC PH: 763-684-1548

Project No. 7120427

Based on the information provided, all dimensions and luminaire locations shown represent recommended positions. The engineer and/or architect must determine applicability of the of the layout to existing or future field conditions.

This lighting pattern represents illumination levels calculated from laboratory data taken under controlled conditions utilizing current industry standard lamp ratings in accordance with Illuminating Engineering Society approved methods. Actual performance of any manufacturer's luminaire may vary due to variation in electrical voltage, tolerance in lamps And other variable field conditions.

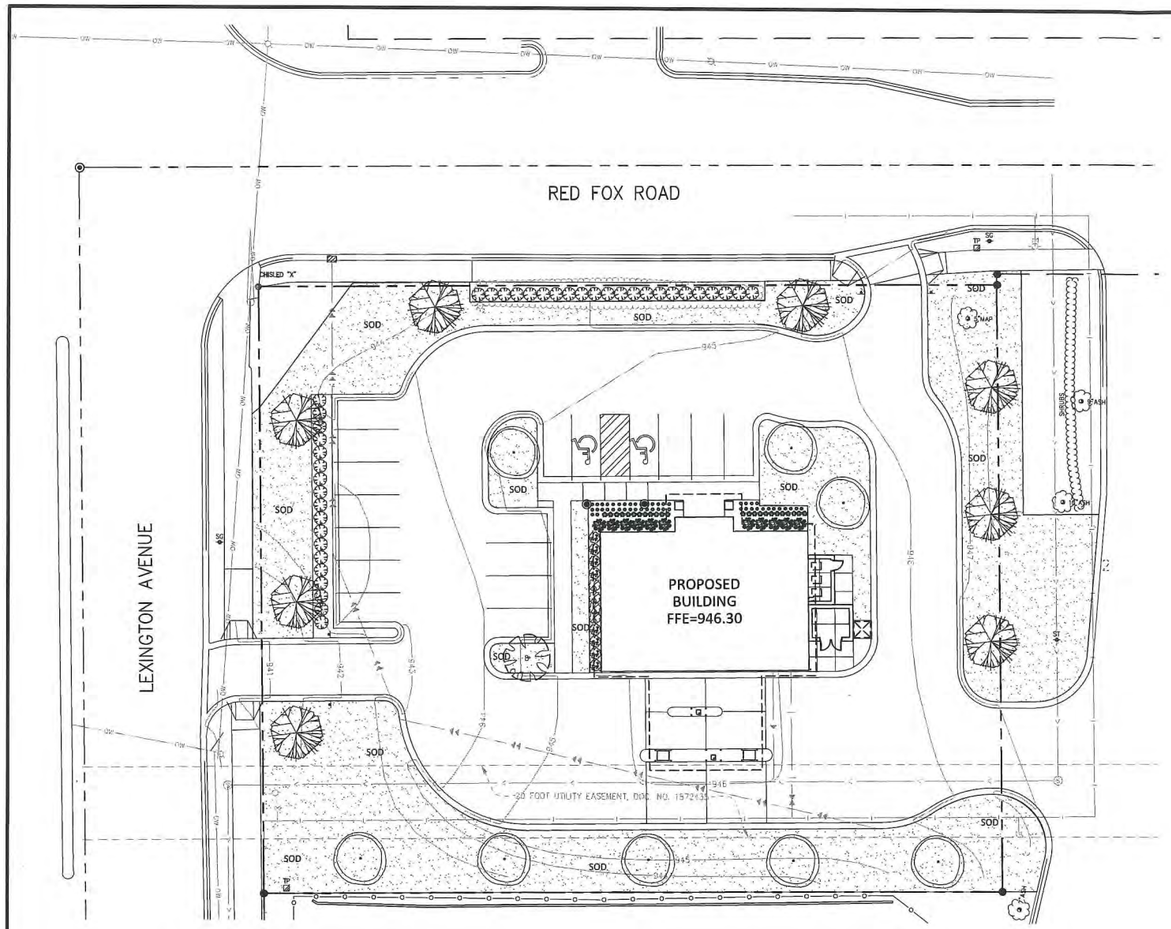

On-Site Lighting & Survey, LLC
1111 Hwy 25 North, Suite # 201
Buffalo, MN. 55313
Ph 763-684-1548 Fax 763-682-9048


| Revision: | Date: |
|---|---|
| | |

Title: PHOTOMETRIC PLAN

Project: TCF BANK SHOREVIEW, MINNESOTA

Project #: 7120427
Contract #:
Issue Date: 04/27/2012
Scale: AS NOTED
Drawn/Checked: TDK/WRT
Sheet #: SL1
Rev. #: 0




## LANDSCAPE NOTES

1. ALL PLANTS MUST BE HEALTHY, VIGOROUS MATERIAL, FREE OF PESTS AND DISEASE AND BE CONTAINER GROWN OR BALLED AND BURLAPPED AS INDICATED IN THE LANDSCAPE LEGEND.
2. ALL TREES MUST BE STRAIGHT TRUNKED AND FULL HEADED AND MEET ALL REQUIREMENTS SPECIFIED.
3. THE LANDSCAPE ARCHITECT RESERVES THE RIGHT TO REJECT ANY PLANTS WHICH ARE DEEMED UNSATISFACTORY BEFORE, DURING, OR AFTER INSTALLATION.
4. NO SUBSTITUTIONS OF PLANT MATERIAL SHALL BE ACCEPTED UNLESS APPROVED IN WRITING BY THE LANDSCAPE ARCHITECT.
5. ALL PLANTING STOCK SHALL CONFORM TO THE "AMERICAN STANDARD FOR NURSERY STOCK," ANSI-Z60, LATEST EDITION, OF THE AMERICAN ASSOCIATION OF NURSERYMEN, INC. AND SHALL CONSTITUTE MINIMUM QUALITY REQUIREMENTS FOR PLANT MATERIALS.
6. EXISTING TREES AND SHRUBS TO REMAIN SHALL BE PROTECTED TO THE DRIP LINE FROM ALL CONSTRUCTION TRAFFIC, STORAGE OF MATERIALS ETC. WITH 4' HT. ORANGE PLASTIC SAFETY FENCING ADEQUATELY SUPPORTED BY STEEL FENCE POSTS 6' O.C. MAXIMUM SPACING.
7. ALL PLANT MATERIAL QUANTITIES, SHAPES OF BEDS AND LOCATIONS SHOWN ARE APPROXIMATE. CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLETE COVERAGE OF ALL PLANTING BEDS AT SPACING SHOWN AND ADJUSTED TO CONFORM TO THE EXACT CONDITIONS OF THE SITE. THE LANDSCAPE ARCHITECT SHALL APPROVE THE STAKING LOCATION OF ALL PLANT MATERIALS PRIOR TO INSTALLATION.
8. ALL TREES MUST BE PLANTED, MULCHED, AND STAKED AS SHOWN IN THE DETAILS.
9. ALL PLANTING AREAS MUST BE COMPLETELY MULCHED AS SPECIFIED.
10. MULCH: DOUBLE SHREDDED DARK HARDWOOD MULCH, CLEAN AND FREE OF NOXIOUS WEEDS OR OTHER DELETERIOUS MATERIAL, IN ALL STAND ALONE TREE PITS. SHRUB BEDS AND MONUMENT SIGNS SHALL BE ROCK MULCH. SUBMIT SAMPLE TO LANDSCAPE ARCHITECT PRIOR TO DELIVERY ON-SITE FOR APPROVAL. DELIVER MULCH ON DAY OF INSTALLATION. USE 4" FOR TREES UNLESS OTHERWISE DIRECTED.
11. STEEL LANDSCAPE EDGING: SHALL BE COLMET. EDGING SHALL BE MODEL #1007 (10'x7GAx$\frac{3}{8}$") COLOR SHALL BE BLACK.
12. THE PLAN TAKES PRECEDENCE OVER THE LANDSCAPE LEGEND IF DISCREPANCIES EXIST. THE SPECIFICATIONS TAKE PRECEDENCE OVER THE PLANTING NOTES AND GENERAL NOTES.
13. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL MULCHES AND PLANTING SOIL QUANTITIES TO COMPLETE THE WORK SHOWN ON THE PLAN. VERIFY ALL QUANTITIES SHOWN ON THE LANDSCAPE LEGEND.
14. LONG-TERM STORAGE OF MATERIALS OR SUPPLIES ON-SITE WILL NOT BE ALLOWED.
15. THE CONTRACTOR SHALL KEEP PAVEMENTS, PLANTERS AND BUILDINGS CLEAN AND UNSTAINED. ALL PEDESTRIAN AND VEHICLE ACCESS TO BE MAINTANED THROUGHOUT CONSTRUCTION PERIOD. ALL WASTES SHALL BE PROMPTLY REMOVED FROM THE SITE. ANY PLANT STOCK NOT PLANTED ON DAY OF DELIVERY SHALL BE HEELED IN AND WATERED UNTIL INSTALLATION. PLANTS NOT MAINTAINED IN THIS MANNER WILL BE REJECTED. ANY DAMAGE TO EXISTING FACILITIES SHALL BE REPAVED AT THE CONTRACTOR'S EXPENSE.
16. THE CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLYING WITH ALL APPLICABLE CODES, REGULATIONS, AND PERMITS GOVERNING THE WORK.
17. LOCATE AND VERIFY ALL UTILITIES, INCLUDING IRRIGATION LINES, WITH THE OWNER FOR PROPRIETARY UTILITIES AND GOPHER STATE ONE CALL AT 454-0002 (TWIN CITIES METRO AREA) OR 800-252-1166 (GREATER MINNESOTA) 48 HOURS BEFORE DIGGING. CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROTECTION AND REPAIR OF ANY DAMAGES TO SAME. NOTIFY THE LANDSCAPE ARCHITECT OF ANY CONFLICTS TO FACILITATE PLANT RELOCATION.
18. USE ANTI-DESICCANT (WILTPRUF OR APPROVED EQUAL) ON DECIDUOUS PLANTS MOVED IN LEAF AND FOR EVERGREENS MOVED ANYTIME. APPLY AS PER MANUFACTURER'S INSTRUCTION. ALL EVERGREENS SHALL BE SPRAYED IN THE LATE FALL FOR WINTER PROTECTION DURING WARRANTY PERIOD.
19. PLANTING SOIL FOR TREES, SHRUBS AND GROUND COVERS: FERTILE FRIABLE LOAM CONTAINING A LIBERAL AMOUNT OF HUMUS AND CAPABLE OF SUSTAINING VIGOROUS PLANT GROWTH. IT SHALL COMPLY WITH MN/DOT SPECIFICATION 3877 TYPE B SELECT TOPSOIL. MIXTURE SHALL BE FREE FROM HARDPACK SUBSOIL, STONES, CHEMICALS, NOXIOUS WEEDS, ETC. SOIL MIXTURE SHALL HAVE A PH BETWEEN 6.1 AND 7.5 AND 10-0-10 FERTILIZER AT THE RATE OF 3 POUNDS PER CUBIC YARD. IN PLANTING BEDS INCORPORATE THIS MIXTURE THROUGHOUT THE ENTIRE BED BY ROTOTILLING IT INTO THE TOP 12" OF SOIL.
20. ALL PLANTS SHALL BE GUARANTEED FOR TWO COMPLETE GROWING SEASONS (APRIL 1 - NOVEMBER 1), UNLESS OTHERWISE SPECIFIED. THE GUARANTEE SHALL COVER THE FULL COST OF REPLACEMENT INCLUDING LABOR AND PLANTS.
21. CONTRACTOR SHALL NOTIFY THE LANDSCAPE ARCHITECT AT LEAST 3 DAYS PRIOR TO PLANNED DELIVERY. THE CONTRACTOR SHALL NOTIFY THE LANDSCAPE ARCHITECT AT LEAST 24 HOURS IN ADVANCE OF BEGINNING PLANT INSTALLATION.
22. SEASONS/TIME OF PLANTING AND SEEDING: NOTE: THE CONTRACTOR MAY ELECT TO PLANT IN OFF-SEASONS ENTIRELY AT HIS/HER RISK.
    DECIDUOUS POTTED PLANTS: APRIL 1-JUNE 1; AUG. 21-NOV. 1
    DECIDUOUS B&B: APRIL 1-JUNE 1; AUG. 21-NOV. 1
    EVERGREEN POTTED PLANTS: APRIL 1-JUNE 1; AUG. 21-OCT. 1
    EVERGREEN B&B: APRIL 1-MAY 15; AUG. 21-SEPT. 15
23. MAINTENANCE SHALL BEGIN IMMEDIATELY AFTER EACH PORTION OF THE WORK IS IN PLACE. PLANT MATERIAL SHALL BE PROTECTED AND MAINTAINED UNTIL THE INSTALLATION OF THE PLANTS IS COMPLETE, INSPECTION HAS BEEN MADE, AND PLANTINGS ARE ACCEPTED EXCLUSIVE OF THE GUARANTEE. MAINTENANCE SHALL INCLUDE WATERING, CULTIVATING, MULCHING, REMOVAL OF DEAD MATERIALS, RE-SETTING PLANTS TO PROPER GRADE AND KEEPING PLANTS IN A PLUMB POSITION. AFTER ACCEPTANCE, THE OWNER SHALL ASSUME MAINTENANCE RESPONSIBILITIES. HOWEVER, THE CONTRACTOR SHALL CONTINUE TO BE RESPONSIBLE FOR KEEPING THE TREES PLUMB THOUGHOUT THE GUARANTEE PERIOD.
24. ANY PLANT MATERIAL WHICH DIES, TURNS BROWN, OR DEFOLIATES (PRIOR TO TOTAL ACCEPTANCE OF THE WORK) SHALL BE PROMPTLY REMOVED FROM THE SITE AND REPLACED WITH MATERIAL OF THE SAME SPECIES, QUANTITY, AND SIZE AND MEETING ALL LANDSCAPE LEGEND SPECIFICATIONS.
25. WATERING: MAINTAIN A WATERING SCHEDULE WHICH WILL THOROUGHLY WATER ALL PLANTS ONCE A WEEK. IN EXTREMELY HOT, DRY WEATHER, WATER MORE OFTEN AS REQUIRED BY INDICATIONS OF HEAT STRESS SUCH AS WILTING LEAVES. CHECK MOISTURE UNDER MULCH PRIOR TO WATERING TO DETERMINE NEED. CONTRACTOR SHALL MAKE THE NECESSARY ARRANGEMENTS FOR WATER.
26. CONTRACTOR SHALL REQUEST IN WRITING, A FINAL ACCEPTANCE INSPECTION.
27. ALL DISTURBED AREAS TO BE SODDED, ARE TO RECEIVE 4" TOP SOIL, AND WATER UNTIL A HEALTHY STAND OF GRASS IS OBTAINED.
28. IRRIGATION SYSTEM TO BE DESIGN BUILD, SUBMIT DRAWINGS FOR PRIOR APPROVAL. IRRIGATE ALL SOD WITH EITHER SPRAYS OR ROTORS AT A MINIMUM DESIGN OF 1" PER WEEK. IRRIGATE ALL PLANTERS WITH A DRIP STYLE SYSTEM AT .25" PER WEEK. INSTALL A TOTAL OF 4 QUICK COUPLERS AT THE CORNERS OF THE PROPERTY. A 2.5" TYPE K SOURCE PIPE IS PROVIDED BY MECHANICAL.
29. CONTRACTOR SHALL IRRIGATE THE ENTIRE PROPERTY.

## LANDSCAPE LEGEND

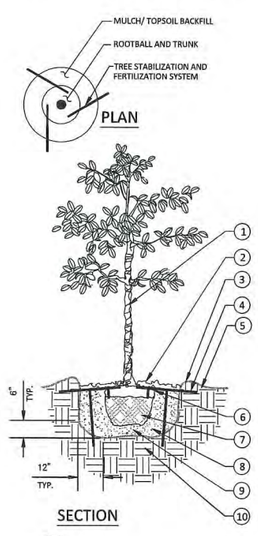
| KEY | BOTANICAL NAME | COMMON NAME | SIZE | ROOT | QTY. | | INSTALL HEIGHT | MATURE HEIGHT |
|---|---|---|---|---|---|---|---|---|
| | DECIDUOUS TREES | | | | | | | |
| | Acer saccharum | SUGAR MAPLE | 2.5" | BB | 8 | STRAIT LEADER NO "V" CROTCH | 15' | 50' |
| | Tilia americana 'Boulevard' | BOULEVARD LINDEN | 2.5" | BB | 8 | | 15' | 60' |
| | Celtis occidentalis | HACKBERRY | 2.5" | BB | 1 | | 14' | 55' |
| | SHRUBS | | | | | | | |
| | Ribes alpinum | ALPINE CURRENT | #5 | CONT. | 40 | | 1' | 3'x4' |
| | Spiraea x bumalda 'Anthony Waterer' | ANTHONY WATERER SPIREA | #5 | CONT. | 8 | | 1.5' | 3'x4' |
| | Amelanchier alnifolia 'Regent' | SERVICEBERRY | #5 | CONT. | 11 | | 1' | 3'x4' |
| | Spiraea x bumalda 'Gold Flame' | GOLD FLAME SPIREA | #5 | CONT. | 4 | | 1.5' | 3'x4' |
| | PERENNIALS | | | | | | | |
| | Hemerocallis 'Baja' | BAJA DAYLILY | #1 | CONT. | 25 | | 6" | 2'x1.5' |
| | Hemerocallis 'Stella d'Oro' | STELLA D'ORO DAYLILY | #1 | CONT. | 49 | | 6" | 1.5'x1.5' |

QUANTITIES SHOWN IN THE PLANTING SCHEDULE ARE FOR THE CONTRACTOR'S CONVENIENCE.CONTRACTOR TO VERIFY QUANTITIES SHOWN ON THE PLAN.

PER CITY CODE, TWO (2) TREES ARE REQUIRED FOR PARKING STALL QUANTITIES AND FOURTEEN (14) TREES ARE REQUIRED FOR THE 34 CAL. IN. OF EXISTING TREES REMOVED.

## SOD & MULCH LEGEND

| SYM. | TYPE | |
|---|---|---|
| | DOUBLE SHREDDED DARK HARDWOOD MULCH | |
| | SOD | HIGHLAND |




1. TREE WRAP
2. 4" MINIMUM OF HARDWOOD BARK MULCH COMPACTED OR AS SPECIFIED.
3. 3" HIGH SOIL BERM TO HOLD WATER.
4. STAKE SIZE SHALL BE ONE SIZE HIGHER THAN REQUIRED FOR SIZE OF TREE. REFER TO SITEWORK SPECIFICATIONS FOR APPROVED MATERIALS AND INSTALLATION REQUIREMENTS.
5. FINISHED GRADE (SEE GRADING PLAN)
6. TOP OF ROOTBALL MIN. 1" ABOVE FINISHED GRADE
7. B & B OR CONTAINERIZED (SEE SPECIFICATIONS FOR ROOT BALL REQUIREMENTS).
8. PREPARED PLANTING SOIL AS SPECIFIED.
9. ROOTBALLS GREATER THAN 24" DIAMETER SHALL BE PLACED ON MOUND OF UNDISTURBED SOIL TO PREVENT SETTLING ROOTBALLS SMALLER THAN 24" IN DIA. MAY SIT ON COMPACTED EARTH.
10. UNDISTURBED SUBSOIL

NOTES:

A. FINAL TREE STAKING DETAILS AND PLACEMENT TO BE APPROVED BY OWNER.

B. REMOVE BURLAP, WIRE AND STRAPS (ANYTHING THAT COULD GIRDLE TREE OR RESTRICT ROOT GROWTH) ON UPPER 1/3 OF ROOTBALL.

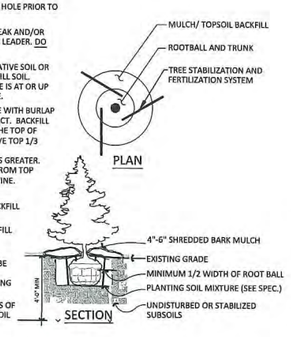
C. SEE LANDSCAPE NOTES FOR THE TYPE OF MULCH MATERIAL TO USE.

D. PRUNE TREE AS DIRECTED BY LANDSCAPE ARCHITECT.

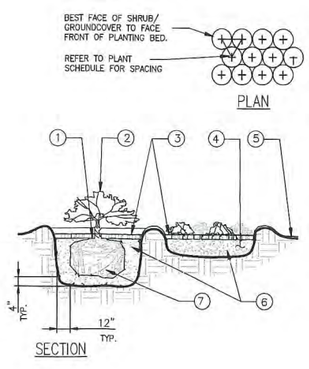
E. BRANCHING HEIGHT TO A.A.N. STANDARDS.

**1 / L1.01 SMALL TREE PLANTING**
14' OR LESS (NOT TO SCALE)

1. SCARIFY BOTTOM AND SIDES OF HOLE PRIOR TO PLANTING
2. TRIM OUT DEAD WOOD AND WEAK AND/OR DEFORMED TWIGS. DO NOT CUT A LEADER. DO NOT PAINT CUTS.
3. SET PLANT ON UNDISTURBED NATIVE SOIL OR THOROUGHLY COMPACTED BACKFILL SOIL. INSTALL PLANT SO THE ROOT FLARE IS AT OR UP TO 2" ABOVE THE FINISHED GRADE.
4. PLACE PLANT IN PLANTING HOLE WITH BURLAP AND WIRE BASKET, (IF USED), INTACT. BACKFILL WITHIN APPROXIMATELY 12" OF THE TOP OF ROOTBALL, WATER PLANT. REMOVE TOP 1/3 OF THE BASKET OR THE TOP TWO HORIZONTAL RINGS, WHICHEVER IS GREATER. REMOVE ALL BURLAP AND NAILS FROM TOP 1/3 OF THE BALL. REMOVE ALL TWINE.
5. PLUMB AND BACKFILL WITH BACKFILL SOIL.
6. WATER TO SETTLE PLANTS AND FILL VOIDS.
7. WATER WITHIN TWO HOURS OF INSTALLATION. WATERING MUST BE SUFFICIENT TO THOROUGHLY SATURATE ROOT BALL AND PLANTING HOLE.
8. PLACE MULCH WITHIN 48 HOURS OF THE SECOND WATERING UNLESS SOIL MOISTURE IS EXCESSIVE.




**2 / L1.01 CONIFEROUS TREE PLANTING DETAIL**
NOT TO SCALE




1. TOP OF SHRUB ROOTBALLS TO BE PLANTED 1" – 2" HIGH WITH SOIL MOUNDING UP TO THE TOP OF ROOTBALL.
2. WHEN USED IN MASSES– PRUNE ALL SHRUBS TO ACHIEVE A UNIFORM MASS/HEIGHT
3. 4" MINIMUM OF HARDWOOD BARK MULCH COMPACTED OR AS SPECIFIED.
4. EXCAVATE ENTIRE BED SPECIFIED FOR GROUNDCOVER BED.
5. 4" MINIMUM OF TOPSOIL TO BRING TO FINISHED GRADE (SEE GRADING PLAN).
6. PREPARED PLANTING SOIL AS SPECIFIED. NOTE: WHEN GROUND– COVERS AND SHRUBS USED IN MASSES ENTIRE BED TO BE AMENDED WITH PLANTING SOIL MIX AS SPECIFIED.
7. SCARIFY ROOTBALL SIDES AND BOTTOM.

**3 / L1.01 SHRUB/GROUNDCOVER PLANTING**
NOT TO SCALE

NORTH
0 20 40
SCALE IN FEET

May 08, 2012 - 9:02am - User:349 L:\PROJECTS\HTG19272\dwg\Civil\FINAL\19272-L101-LAND.dwg


mfra
engineering surveying planning energy
14800 28th Ave. N, Ste 140
Plymouth, Minnesota 55447
(763) 476.6010 telephone
(763) 476.8532 facsimile
www.mfra.com


**Client**
**HTG ARCHITECTS**
9300 HENNEPIN TOWN ROAD
MINNEAPOLIS, MN 55347

**Project**
**TCF BANK**

**Location**
**SHOREVIEW, MINNESOTA**

## Certification

I hereby certify that this survey, plan or report was prepared by me or under my direct supervision and that I am a duly Licensed LANDSCAPE ARCHITECT under the laws of the State of Minnesota.

NOT FOR CONSTRUCTION

Kevin Tegtmeier
Registration No. 269XXX Date: XX.XX.XX

This certification is not valid unless wet signed in blue ink. If applicable, contact us for a wet signed copy of this survey which is available upon request at MFRA, Inc., Plymouth, MN office.

## Summary

Designed: BCW Drawn: JN
Approved: MCA Book / Page:
Phase: PRELIM Initial Issue: 04/30/2012

## Revision History

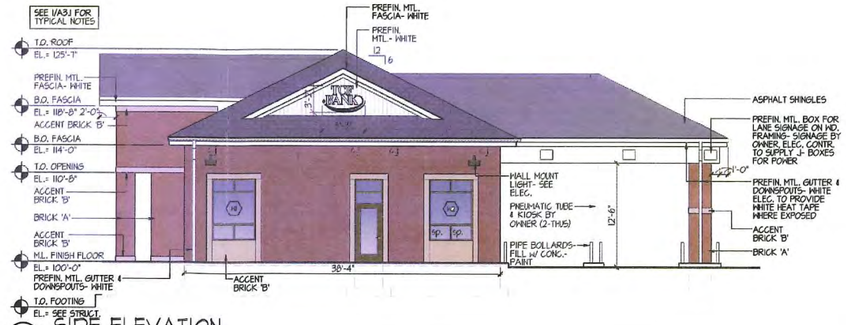
| No. | Date | By | Submittal / Revision |
|---|---|---|---|
| A | 05/08/12 | JN | CITY COMMENTS |

**Sheet Title**
**LANDSCAPE PLAN**

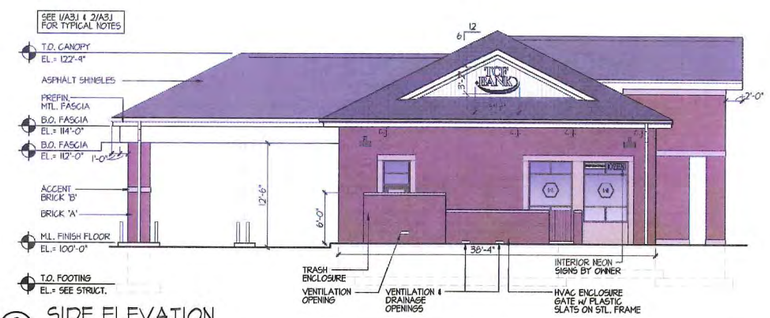
**Sheet No. Revision**
**L1.01 A**

**Project No.** HTG19272

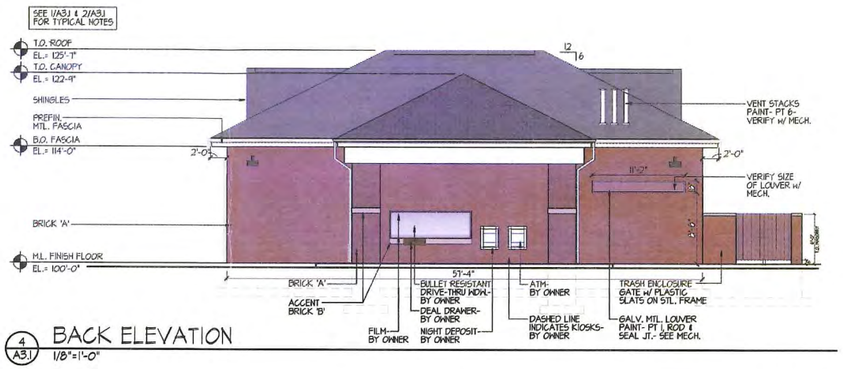
1 A3.1 FRONT ELEVATION
1/8"=1'-0"



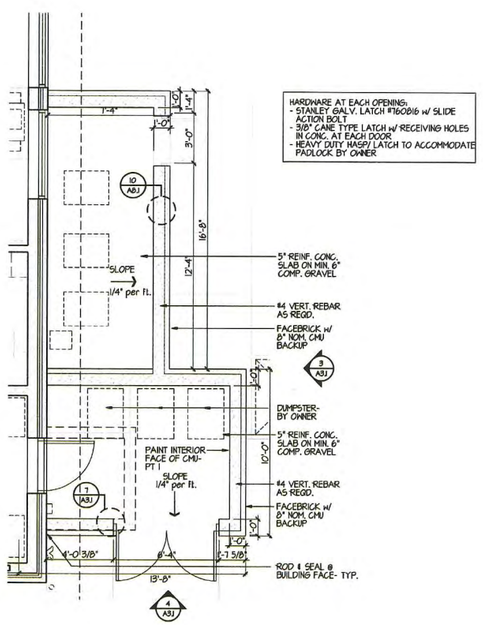

2 A3.1 SIDE ELEVATION
1/8"=1'-0"



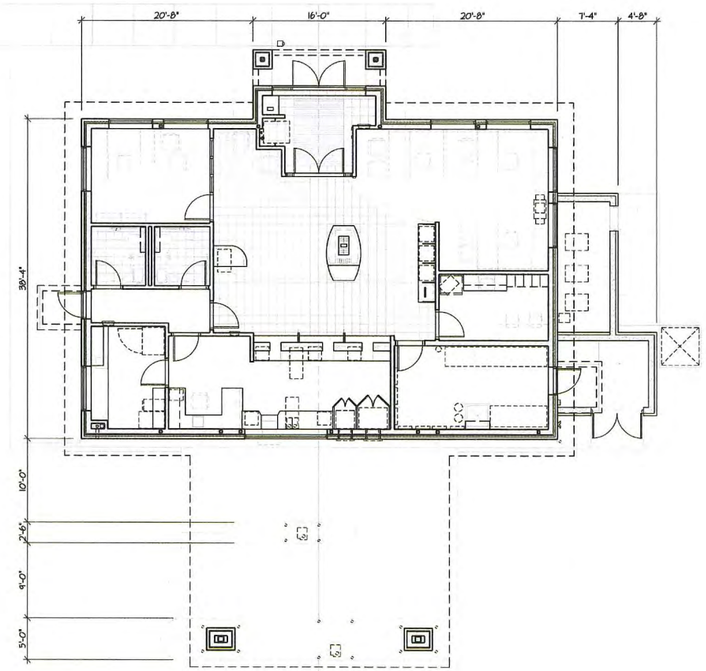

3 A3.1 SIDE ELEVATION
1/8"=1'-0"




4 A3.1 BACK ELEVATION
1/8"=1'-0"




5 A3.1 TRASH ENCLOSURE PLAN
1/4"=1'-0"




6 A3.1 MAIN LEVEL PLAN
1/8"=1'-0"

HTG architects
www.htg-architects.com
Minneapolis Phoenix Tampa

9300 Hennepin Town Road
Minneapolis, MN 55347
Tel: 952.278.8880
Fax: 952.278.8822

PROJECT

**TCF NATIONAL BANK SHOREVIEW, MN**

**NEW CONSTRUCTION**

ISSUED SET -
REVISIONS
DATE NO.

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION, AND THAT I AM A DULY LICENSED ARCHITECT UNDER THE LAWS OF THE STATE OF MINNESOTA

MICHAEL F. KRAFT

023538 -
REG. NO. DATE

EXTERIOR ELEVATIONS
ENCLOSURE PLANS
ENCLOSURE ELEVATIONS
ENCLOSURE DETAILS

DRAWN BY: JDZ CHECKED BY: MFK

**A3.1**

08139 EE-08139

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Shoreview

Kathleen Nordine <knordine@shoreviewmn.gov>

## Request for comment 3836 Lexington Avenue

1 message

**David Carland** <DCarland@stonehenge-usa.com> Wed, May 16, 2012 at 10:56 AM
To: "KATHLEEN NORDINE (KNORDINE@SHOREVIEWMN.GOV)" <KNORDINE@shoreviewmn.gov>
Cc: Randy Rauwerdink <RRauwerdink@stonehenge-usa.com>

Kathleen, per the Request for comment that we received from the City we want to go on the record as supporting the redevelopment of the Sinclair property for a TCF Bank branch. As you know Stonehenge has a considerable investment in the shopping center we are developing to the east on Red Fox Road and believe that replacing the current filling station with a new well designed bank facility will enhance the market acceptance of our project and encourage additional quality development in the area.

We do not plan on attending the public hearing but please communicate our support to the Planning Commission.

**Please note our new office location effective January 4, 2012**

Dave Carland

Stonehenge USA

6007 Culligan Way

Minnetonka, MN 55345

O: 952.288.2202

C: 612.963.9107

dcarland@stonehenge-usa.com

www.stonehenge-usa.com

**PROPOSED MOTION**

**MOVED BY COUNCILMEMBER** _____

**SECONDED BY COUNCILMEMBER** _____

To approve the quote for replacement of the sand filtration system for the Tropics Indoor Water Park to Horizon Commercial Pool Supply in the amount of $88,150.

| ROLL CALL: | AYES | NAYS |
|---|---|---|
| HUFFMAN | _____ | _____ |
| QUIGLEY | _____ | _____ |
| WICKSTROM | _____ | _____ |
| WITHHART | _____ | _____ |
| MARTIN | _____ | _____ |

Regular Council Meeting
June 4, 2012

**TO:** MAYOR AND COUNCILMEMBERS

**FROM:** TERRY SCHWERM
CITY MANAGER

**DATE:** MAY 30, 2012

**SUBJECT:** AWARD OF QUOTE—POOL FILTRATION SYSTEM REPLACEMENT

## INTRODUCTION

The City's Capital Improvement Program includes a project involving the replacement of the Tropics Water Park filtration system. The City Council is being asked to approve a quote for the replacement of the sand filtration system for the Community Center pool.

## BACKGROUND

The Tropics Indoor Water Park operates with two main filtration systems. The first system is a sand based system that is used to clean the water of suspended solids and other debris that pools normally collect. The City last replaced the sand filtration system in 2003. The second filtration system is the ultra-violet (UV) filtration that is used to treat the pool water for a variety of bacteria and contaminants that are found in all pool environments. The UV system was purchased in 2008 and continues to operate well.

The sand filtration system was originally scheduled for replacement in 2013, however, we have had increasing repair costs for this system and it is becoming more difficult for our staff and pool contractor to obtain parts in a timely manner. Further, in 2012 we are planning a 18-day pool shutdown (pool shutdowns normally are 11 days) because the entire pool needs to be regrouted. Since it will likely take additional time to install a new filtration system, staff felt that we should replace the system now rather than be closed for additional time again in 2013.

Our staff worked with our pool consultants to evaluate different types of filtration systems. After evaluating these systems, staff felt that the most cost effective system would be a new high rate sand filtration system that has a slightly higher capacity than our current system. The primary benefit of this new system is that it will allow staff to perform their backwash (cleaning of the filters) operations more effectively.

Staff solicited quotes from two local firms that have previously worked on the Shoreview pool. Listed below are the quotes for the filtration system:

| Company | Quote |
| --- | --- |
| Horizon Commercial Pool Supply | $88,150.00 |
| Signature Aquatics | $90,609.75 |

Based on the quotes submitted, staff is recommending awarding the quote to the lowest bidder, Horizon Commercial Pool Supply, in the amount of $88,150. This project would be funded from the City's fixed asset revolving fund. The fund has adequate fund balances to undertake the project in 2012, rather than 2013. The Building and Grounds Superintendent will also be delaying the project for replacement of the fire/smoke detectors ($60,000) at least one year to offset some of the costs associated with moving the project forward one year.

**RECOMMENDATION**

Based on the foregoing information, staff is recommending that the City Council approve the quote for replacement of the sand filtration system for the Tropics Indoor Water Park to Horizon Commercial Pool Supply in the amount of $88,150.

Signature Aquatics

info@signaquatics.com
www.signaturaquaticsinc.com
PO Box 474 • 1248 Bridge Ave. E
Delano, MN 55328

# Estimate

| Date | Estimate # |
|---|---|
| 05/28/2012 | 1213 |

| Exp. Date |
|---|
| 06/28/2012 |

| Address |
|---|
| Gary Chapman<br>Shoreview Community Center<br>4580 Victoria St<br>Shoreview, MN 55126 |

| P.O. Number | Rep |
|---|---|
| Pending | Ben |

| Date | Activity | Quantity | Rate | Amount |
|---|---|---|---|---|
| 05/25/2012 | Remove existing sand filter system and install a new high rate sand filter system. Work includes the following:<br>-Demo/remove existing filters from mechanical room and include removal and disposal of filter media<br>-Install 4 @ new high rate sand filters. Filters to be Neptune-Benson 3460SHFFG installed side-by-side and stacked.<br>- Include 3-way valve face piping.<br>Total square footage of filter area to be 61.6 sq/ft.<br>-Install new Neptune-Benson Hair and Lint strainer basket.<br>-Supply and Install associated piping needed to complete project<br>-Submission to the state health department. | 1 | 80,254.50 | 80,254.50T |
| 05/28/2012 | Modifications needed to existing plumbing in mechanical room to allow for stacking new filter system | 1 | 2,900.00 | 2,900.00T |
| 05/28/2012 | Performance Bond | 1 | 3,949.00 | 3,949.00 |

This estimate is good for 30 days.
Excludes all permits, fees and taxes.
Excludes electrical, gas and venting.
Proposals exceeding $10,000 require 25%payment with signed proposal.
Balance is net 10 days.

| | |
|---|---|
| **SubTotal** | $87,103.50 |
| **Tax** | $3,506.25 |
| **Total** | $90,609.75 |

Accepted By:

Accepted Date:

2125 ENERGY PARK DRIVE, ST. PAUL, MN 55108
WWW.HORIZONPOOLSUPPLY.COM
1-800-969-0454
LOCAL 651-917-3075
FAX 651-917-3087

# Cover Sheet

To: **Diana Buck**

From: **Jason Gillet**

Pages: **3**
(including cover)

Diana,

Here is the quote you requested for replacing your pool filtration system and pump strainer. We typically quote Neptune-Benson because they are recognized as one of the best quality filters and from your email it sounds like the filter specs you gave are for Neptune, but if you had another brand in mind let me know. I also included a line item for the required performance bond. Please don't hesitate to call with any questions or concerns.

Respectfully,

Jason Gillet

**Additional Services Offered:**

As an established commercial pool contractor & supplier we are here to provide additional services as needed including but not limited to:

- CPO training for your staff
- Training on local and state health codes
- Repair and maintenance of filter room equipment
- Repair and maintenance of pool vessel and plumbing
- Renovation services
- Online resources and purchasing
- Free ongoing consultation
- Water Quality Management Programs

2125 ENERGY PARK DRIVE, ST. PAUL, MN 55108
WWW.HORIZONPOOLSUPPLY.COM
1-800-969-0454
LOCAL 651-917-3075
FAX 651-917-3087

# Customer Proposal / Quotation

**Quoted to:**

Shoreview Community Center
4580 Victoria St N
Shoreview, MN 55126

**Contact 1:** Diana Buck
**Contact 2:**
**Phone:** (651) 490-4790
**Fax:** (651) 490-4797

**Date:** 5/29/12
**Good Through:** 6/30/12
**Quote #:** **20120529 SHO02**

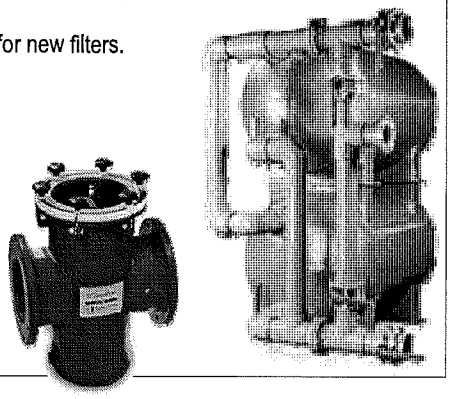
**Description:** *Quoted by:* **Jason Gillet**

**Replace Indoor Pool Filter System & Pump Strainer as follows:**

- Provide Minnesota Department of Health permit(s) and fees.
- Demo and remove existing two sand filters, media and piping and dispose of.
- Remove existing piping as necessary to provide space for new filter systems.
- Provide the following equipment:
  - (4) NEP-3460SHFFG Neptune-Benson 34" Horizontal Fiberglass High Rate Sand Filter w/ required media.
  - (1) NEP-*** Neptune-Benson 3-Way Face Piping and filter stacking kits (filters stacked 2 high side-by-side).
  - (1) NEP-*** Neptune-Benson Guardian Fiberglass Hair and Lint Strainer (or equivalent)
- Install specified equipment per manufacturer specifications.
- Modify and plumb return line piping on back wall, face piping, and misc SCH40 PVC to allow room for new filters.
- Plumb filters to existing lines to best utilize limited space.
- Perform system start-up and staff training as needed. Facilitate all MDH inspections.

**Performance Bond - Provide performance bond per City of Shoreview Requirements

NOTES:
- Quote includes all Use Tax on equipment, Freight and supplies.
- Quote excludes electrical, gas and venting if required.
- Complete information on Neptune-Benson equipment can be found at www.neptunebenson.com.



**Pricing:**

| Quantity | Item Number | Description | Unit Price | Total Price |
|---|---|---|---|---|
| | | | | |
| 1 | | Replace Pool Filter System and Pump Strainer as specified. | 86,000.00 | $86,000.00 |
| | | | | |
| 1 | | Project Performance Bond (2.5%) | 2,150.00 | $2,150.00 |
| | | | | |
| | | | | |
| | | | | |

ACCEPTANCE OF PROPOSAL – I am authorized to sign on behalf of the owner and I have read the attached **Terms & Conditions** and Proposal Notes and the above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment(s) will be made as specified.

**Quote Accepted By:** _____

**Date:** _____

**Authorized Signature:** _____

**Total:** **$88,150.00**

- Products and equipment used to complete job are subject to applicable state & city sales taxes.
- **Quotes exceeding $2,000 will require a payment of 50% upon quote acceptance and the remainder is due Net 10 Days.**
- Please read all attached Terms & Conditions, Proposal Notes, and product information. This quote, once signed, is a contract between Horizon Commercial Pool Supply & the property owner.

# TERMS AND CONDITIONS

**MECHANIC'S LIEN NOTICES (Minnesota & Wisconsin)**

**MINNESOTA: Pursuant to MINN. STAT. § 514.011 (a) Any person or company supplying labor or materials for this improvement to your property may file a lien against your property if that person or company is not paid for the contributions. (b) Under Minnesota law, you have the right to pay persons who supplied labor or materials for this improvement directly and deduct this amount from our contract price, or withhold the amounts due them from us until 120 days after completion of the improvement unless we give you a lien waiver signed by persons who supplied any labor or material for the improvement and who gave you timely notice.**

**WISCONSIN: As required by the Wisconsin construction lien law, claimant hereby notifies owner that persons or companies performing, furnishing, or procuring labor, services, materials, plans, or specifications for the construction on owner's land may have lien rights on owner's land and buildings if not paid. Those entitled to lien rights, in addition to the undersigned claimant, are those who contract directly with the owner or those who give the owner notice within 60 days after they first perform, furnish, or procure labor, services, materials, plans or specifications for the construction. Accordingly, owner probably will receive notices from those who perform, furnish, or procure labor, services, materials, plans, or specifications for the construction, and should give a copy of each notice received to the mortgage lender, if any. Claimant agrees to cooperate with the owner and the owner's lender, if any, to see that all potential lien claimants are duly paid.**

**PAYMENT:** On contracts exceeding two-thousand dollars ($2,000.00), unless otherwise agreed, in writing on the first page of this Contract, payment shall be made in two equal installments. The first installment shall be due as a deposit and paid at the time this contract is signed by the Customer. The second installment is due and payable upon completion of the Project. If, for any reason, any amount less than 50% of the Contract is paid in the first installment, the entire remaining balance shall be paid in the second installment even though such payment renders the installment unequal. All payments on account must be made within **10 days from the invoice date**, unless otherwise agreed to by Horizon Commercial Pool Supply and Customer in writing. Customer agrees that receipt of any invoice setting forth the amount owed to Horizon Commercial Pool Supply represents an account stated unless, within ten days (10) days of receipt of the invoice, Customer objects to the invoice in writing and said written objection is delivered to Horizon Commercial Pool Supply.

**INTEREST AND ATTORNEYS' FEES:** Horizon Commercial Pool Supply will charge, and Customer agrees to pay, a service charge of 1.5% per month (18.0% per annum) or the maximum rate allowed by law. The service charge will be assessed on the past due portion of the account. Customer agrees to pay on demand all costs and expenses including reasonable attorneys' fees incurred by Horizon Commercial Pool Supply in connection with this Contract, and any other document or agreement related thereto, including all costs, expenses and attorneys' fees incurred by Horizon Commercial Pool Supply in enforcing these Terms and Conditions.

**SCHEDULING AND ESTIMATES:** All time estimates, schedules, start dates, completion dates, etc., are subject to change at Horizon Commercial Pool Supply's sole discretion and Horizon shall not be liable for any changes thereof. Customer acknowledges that time estimates, schedules, start and completion dates can and will change due to weather, unforeseen changes to jobs, workforce variations, material availability, unforeseen delays due to other contractor's work, equipment breaking down and holidays, etc. Any quotes, estimates or representations as to pricing are subject to change at Horizon Commercial Pool Supply's sole discretion as well.

**LIMITED WARRANTY ON WORKMANSHIP:** Horizon Commercial Pool Supply provides a limited one year warranty on its workmanship. This Limited Warranty on Workmanship ("Warranty") covers labor provided by Horizon staff only. Any product or equipment warranties are limited to and provided by their respective manufacturer or supplier. This Warranty does not cover problems arising from normal wear and tear, chemical action, stains from pool water or pool water minerals, neglect, abuse, or acts of God. Failure to pay the full Contract price relieves Horizon Commercial Pool Supply of all of its responsibilities under this Warranty and shall render this Warranty void. Warranty claims can be made by contacting Horizon Commercial Pool Supply at (651) 917-3075 within 12 months of completion. Horizon Commercial Pool Supply shall not be responsible or held liable for damages resulting from causes beyond its control caused by fire, flood, accidents, delay in transit, labor difficulty, inability of our normal sources of supply, acts of god, any law, act or regulation of any governmental body. Customer acknowledges and agrees that Horizon Commercial Pool Supply's liability for any reason, including, without limitation, negligence, or strict liability, shall not include special, consequential or incidental damages.

Horizon Commercial Pool Supply, a division of Horizon Chemical Co., Inc.
2125 Energy Park Drive, St. Paul, MN 55108
651.917.3075 phone, 651.917.3087 fax
www.horizonpoolsupply.com

Shoreview

Diana Buck <dbuck@shoreviewmn.gov>

# Shoreview Community Center- filter replacement

**Jason Gillet** <jason.gillet@horizonpoolsupply.com> Wed, May 30, 2012 at 8:47 AM
To: Diana Buck <dbuck@shoreviewmn.gov>

Diana,

See below!! Thanks,

Jason Gillet

---

**From:** Jason Gillet
**Sent:** Tuesday, May 29, 2012 3:34 PM
**To:** 'Gary Chapman'
**Subject:** RE: Shoreview Community Center- filter replacement

Gary,

On large projects like this we pay Use Tax instead of Sales Tax on the equipment and supplies and that is included in the price I quoted. Use Tax allows us to pay the tax on our cost of equipment and materials and is common practice for renovation projects such as yours. I included a statement regarding Use Tax in the Notes section of the quote. I can provide proof that it was paid after the project is completed and after we file that month's tax return if you would like. Please don't hesitate to call with any questions or concerns.

Jason Gillet

---

**From:** Gary Chapman [mailto:gchapman@shoreviewmn.gov]
**Sent:** Tuesday, May 29, 2012 3:14 PM
**To:** Jason Gillet
**Subject:** Re: Shoreview Community Center- filter replacement

The tax would be on just the material. We do not pay tax on labor to install the filters.

[Quoted text hidden]

**PROPOSED MOTION**

MOVED BY COUNCILMEMBER _____

SECONDED BY COUNCILMEMBER _____

to appoint Megan Frye to the Park and Recreation Commission for a term ending January 31, 2015.

| ROLL CALL: | AYES | NAYS |
|---|---|---|
| HUFFMAN | _____ | _____ |
| QUIGLEY | _____ | _____ |
| WICKSTROM | _____ | _____ |
| WITHHART | _____ | _____ |
| MARTIN | _____ | _____ |

MOVED BY COUNCILMEMBER _____

SECONDED BY COUNCILMEMBER _____

to appoint Mark Hodkinson to the Human Rights Commission for a term ending January 31, 2014.

| ROLL CALL: | AYES | NAYS |
|---|---|---|
| HUFFMAN | _____ | _____ |
| QUIGLEY | _____ | _____ |
| WICKSTROM | _____ | _____ |
| WITHHART | _____ | _____ |
| MARTIN | _____ | _____ |

**TO:** MAYOR AND CITY COUNCILMEMBERS

**FROM:** TERRI HOFFARD
DEPUTY CLERK

**DATE:** MAY 30, 2012

**SUBJECT:** APPOINTMENTS TO HUMAN RIGHTS COMMISSION AND PARK AND RECREATION COMMISSION

## INTRODUCTION

Vacancies on city committees/commissions were advertised in the local newspapers late last year and earlier this year. After the deadline, all applications received were forwarded to the respective committee/commission for their review. The City Council is being asked to make appointments to the Human Rights Commission and the Park and Recreation Commission.

The following recommendations were made:

### Human Rights Commission

The Human Rights Commission currently has 8 members and one vacancy. Two applications were received for this commission. The Human Rights Commission extended an invitation to both applicants to attend one of their meetings prior to appointment. After both applicants attended a meeting, the Commission recommended appointment of Mark Hodkinson. Both applications are attached for your review.

### Park and Recreation Commission

The Park and Recreation Commission currently has eight members due to the recent resignation of Michael Murphy due to a job relocation. Megan Frye just recently inquired about becoming more involved in the City and submitted an application to serve on the Commission. Ms. Frye attended the April and May meetings and the Commission recommended her appointment. Her application is attached.

## RECOMMENDATION

It is recommended that the City Council appoint Mark Hodkinson to the Human Rights Commission, and Megan Frye to the Park and Recreation Commission.

**City of Shoreview**
**Citizen Advisory Committees and Commissions**
**Application Form**

Name Megan Frye

Address 519 Doris Ave

Shoreview, MN 55126

*Home phone number 612-695-1048 *Work phone number 612-695-1048

E-mail megan.shardlow@gmail.com

How long have you lived in the City of Shoreview? 2 years

Is there any reason that you would be unable to attend regular monthly meetings?

☐ Yes ☒ No

On which committee or commission are you interested in serving?

- ☐ Bikeways and Trailways Committee
- ☐ Economic Development Commission
- ☐ Environmental Quality Committee
- ☐ Grass Lake Watershed Management Organization
- ☐ Human Rights Commission
- ☐ Lake Regulations Commission
- ☒ Park and Recreation Commission
- ☐ Planning Commission
- ☐ Public Safety Committee
- ☐ Snail Lake Improvement District Board
- ☐ Telecommunications and Technology Committee

What are your specific areas of interest within this committee's or commission's scope of responsibilities? The rejuvenation of Shoreview's parks. Getting community input from those that frequent the parks and making them better for all ages.

Briefly describe your work experience or other background information that would relate to this committee. Graduate of U of M in Housing Studies. Focus on Community Development especially the impact of green space on community development and involvement. Ground level research on Central Corridor light rail system.

Please list other organizations or clubs that you have participated in. Certificate from University of St. Thomas in Project Mgmt. Discipline based on Project Mgmt Institute.

Why would you like to serve on this committee or commission? Parks can play a pivotal role in a family's life. In the 2 years we have lived here we frequent the local parks as much as we can. It's been a great opportunity for my kids to play ~~Additional Comments~~ with other kids and for my husband and I to meet families that live in our community. I would love the opportunity to help continue those connections and joy for other families.

*If appointed to a committee or commission, may we include your phone number(s) in the committee/commission handbook?

☐ Yes ☐ No

Shoreview

# Citizen Advisory Committees and Commissions
# Application Form

Name Mark P. Hodkinson

Address 1086 Bucher Avenue

Shoreview, MN 55126

*Home phone number (615) 482-8144 *Work phone number (612) 333-3000

E-mail mhodkinson@bassford.com

How long have you lived in the City of Shoreview? 17 years – since 1994

Is there any reason that you would be unable to attend regular monthly meetings?

☐ Yes ✓ No

On which committee or commission are you interested in serving? If interested in more than one, please prioritize your choices:

- ☐ Bike and Trails Committee
- ☐ Economic Development Authority *
- ☐ Economic Development Commission *
- ☐ Environmental Quality Committee
- ☐ Grass Lake Watershed Management Organization
- ✓ Human Rights Commission
- ☐ Lake Regulations Commission
- ☐ Park and Recreation Commission
- ☐ Planning Commission
- ☐ Public Safety Committee
- ☐ Snail Lake Improvement District Board
- ☐ Telecommunications and Technology Committee

* Persons who work in, own, or operate a business within City are eligible to serve on EDA and EDC

What are your specific areas of interest within this committee's or commission's scope of responsibilities? Collaborating with others to find new and effective ways to ensure Shoreview is a welcoming, non-discriminatory community for all people.

Briefly describe your work experience or other background information that would relate to this committee. I am an attorney with over 25 years experience handling civil litigation matters for all types of clients (organizations and individuals) in a wide variety of cases including employment, discrimination, and civil rights claims. I also regularly serve as an arbitrator and mediator.

Please list other organizations or clubs that you have participated in.

In addition to the professional organizations listed in my attached biographical information: William Mitchell College of Law Alumni Golf Tournament (chair)(2005 – present); Bassford Remele Recruiting and Associate Development Committees (chair)(various); Various Youth Sports Associations (coach)(1995 -2004); and United Way campaigns and related volunteer activities.

Why would you like to serve on this committee or commission?

There are too many people who currently may not be afforded equal opportunities to succeed. Shoreview needs to continually find creative and effective ways to foster a community free of discrimination. While I possess a strong commitment to social justice and improving our community for everyone, I have not done enough in the past. I endorse this Commission's mission and would like to be a contributing member.

Additional Comments: See attached professional biographical information.

If appointed to a committee or commission, may we include your phone number(s) in the committee/commission handbook?

✓ Yes ☐ No

Signature

1/19/12

Date

**Mark P. Hodkinson**
Shareholder
612.376.1616
mhodkinson@bassford.com

Mark Hodkinson is a trial lawyer with 25 years of experience successfully trying and resolving many types of disputes. His practice involves defending products liability, construction, professional liability, liquor liability and general liability lawsuits, as well as representing parties in business and commercial disputes. Mr. Hodkinson also regularly represents municipalities and law enforcement agencies in litigation matters.

Mr. Hodkinson's clients include Travelers Insurance Companies, Cemstone Products Company, Kraus-Anderson Construction Company, Zeman Construction Company, Burnham Corporation, the City of Edina, Riverport Insurance Company, Utica National Insurance Group, ECR International, Brother International, and Badger Mutual Insurance Company.

Mr. Hodkinson has been with the firm his entire career following his three years of experience working as a law clerk for a state district court judge while in law school and a one year clerkship with a federal magistrate judge. He is a frequent speaker on ethics, professionalism, and conflicts issues, and has served as chair of the firm's recruiting committee. He is a Minnesota State Bar Association Board Certified Civil Trial Specialist, and is an appointed member of the Minnesota State Bar Association Civil Trial Certification Board.

**Education:**
William Mitchell College of Law, St. Paul, Minnesota
J.D., 1984
*Honors:* Magna Cum Laude

University of Michigan, Ann Arbor, Michigan
B.A., 1978
Major: Anthropology

**Certifications/Specialties:**
Minnesota State Bar Association Board Certified Civil Trial Specialist

**Practice:**
BASSFORD REMELE, A Professional Association
33 South Sixth Street, Suite 3800
Minneapolis, MN 55402
Shareholder
Past Chair, Recruiting Committee

United States District Court (1984 - 1985)
Law Clerk to The Honorable J. Earl Cudd, U.S. Magistrate Judge

Ramsey County District Court (1981 - 1984)
Law Clerk to The Honorable Edward D. Mulally

**Areas of Practice:**
Commercial Litigation
Construction Litigation
General Liability
Intellectual Property Litigation
Legal Malpractice
Liquor Liability
Medical Malpractice
Municipal Liability
Personal Injury
Premises Liability
Product Liability
Professional Liability
School Law
Science & Technology Law
Toxic Tort Litigation

**Bar Admissions:**
Minnesota, 1984
U.S. District Court, District of Minnesota, 1984
U.S. Court of Appeals, Eighth Circuit, 1990

**Honors and Awards:**
Super Lawyer, *Minnesota Law & Politics*, 2002 - 2006
Top Lawyer, *MPLS.ST.PAUL Magazine*, 2002 - 2006
Super Lawyer, *Twin Cities Business*, 2002 - 2006

**Professional Associations:**
Association of Defense Trial Attorneys, 2003 - Present

American Bar Association

Minnesota State Bar Association
Civil Trial Certification Board, 2003 - Present

Ramsey County Bar Association

Hennepin County Bar Association

Defense Research Institute

Minnesota Defense Lawyers Association

Minnesota City/County Management Association

**Representative Cases:**

*Village Bank v. Sienna Corporation,* 2009 WL 2226460 (Minn. App. July 28, 2009).

*Housley v. City of Edina,* 2007 WL 42990 (8th Cir. Jan. 5, 2007).

*Richter v. ITW Ransburg Electrostatic Sys. Group*, No. 05-2832, 2006 WL 1130897 (8th Cir. Apr. 28, 2006).

*Hannon v. Sanner*, 441 F.3d 635 (8th Cir. 2006).

*Camacho v. Todd and Lieser Homes*, 706 N.W.2d 49 (Minn. 2005).

*Askari v. Kemp*, No. C1-03-88, 2003 WL 21791607 (Minn. Ct. App. Aug. 5, 2003).

*Yeazizw v. City of Edina*, No. 02-524, 2003 WL 1966285 (D. Minn. Apr. 28, 2003).

*Schendel v. Hennepin County Med. Ctr.*, 484 N.W.2d 803 (Minn. Ct. App. 1992).

*Whitney v. Buttrick*, No. C6-89-1505, 1990 WL 44 (Minn. Ct. App. Jan. 2, 1990).

*High Country Fashions, Inc. v. Travelers Ins. Co.*, No. C8-89-629, 1989 WL 113016 (Minn. Ct. App. Oct. 3, 1989).

*Padco, Inc. v. Kinney & Lange*, 444 N.W.2d 889 (Minn. Ct. App. 1989).

*Senger v. Minn. Lawyers Mut. Ins. Co.*, 415 N.W.2d 364 (Minn. Ct. App. 1987).

*Kissner v. Norton*, 412 N.W.2d 354 (Minn. Ct. App. 1987).

*Carstedt v. Grindeland*, 406 N.W.2d 39 (Minn. Ct. App. 1987).

*Ayers v. Rudolph's, Inc.*, 392 N.W.2d 647 (Minn. Ct. App. 1986).

*Fed. Deposit Ins. Corp. v. Shinnick*, 635 F. Supp. 983 (D. Minn. 1986).

**Representative Clients:**

Badger Mutual Insurance Company
Brother International
Burnham Corporation
Cemstone Products Company
City of Edina
ECR International
Kraus-Anderson Construction Company
Riverport Insurance Company
Travelers Insurance Companies
Utica National Insurance Group
Zeman Construction Company

**Classes/Seminars Taught:**

*An Update on Litigation Ethics,* Minnesota Defense Lawyers Association 32nd Annual Trial Techniques Seminar, August 18, 2007

*Litigation Ethics,* Minnesota State Bar Association Board Certified Trial Specialists Seminar, June 12, 2007

*Insurance Agent Liability: Minnesota Law Update,* Apollo Insurance Agency, 2006

*Liability of Governmental Entities*, CPCU Society Symposium, 2006

*Risk Management*, City of Edina Fire Department, 2005

*An Update on Conflicts and Ethical Issues,* Minnesota Defense Lawyers Association, 2002

*An Update on Conflicts and Ethical Issues*, Minnesota Defense Lawyers Association, 1999

*An Update on Conflicts and Ethical Issues*, Minnesota Defense Lawyers Association, 1998

*Investigation of Products Liability Claims*, Twin Cities Claims Association, 1998

*An Update on Conflicts of Interest Issues*, Minnesota Defense Lawyers Association, 1997

*Posturing The Medical Malpractice Case For Directed Verdict,* MTLA/MDLA Education Alliance, 1995

*Legal Issues Facing Care Providers/Educators of Young Children,* Minnesota Association for the Education of Young Children, 1995

*Investigation of Products Liability Claims*, St. Paul Fire and Marine Insurance Company, 1995

*The Medical Privilege in Minnesota*, Minnesota Institute of Legal Education, 1993

*Attorney Sanctions Under Rule 11 and Minn. State Sec. 549.21 -- Staying Out of Trouble,* Minnesota Lawyers Mutual Insurance Company, 1992

*Liability Insurance Contracts -- An Overview of Commercial General Liability Policies,* Minnesota Institute of Legal Education, 1989

*Publisher's Liability for Advertising,* Second Annual West Publishing Company Editor Exchange, 1989

*Legal Aspects of Sleep Apnea,* Methodist Hospital Sleep Disorders Center, 1989

*No Fault Updates,* Third Annual Update (1988) and Fourth Annual Update (1989), Bassford, Heckt, Lockhart, Truesdell & Briggs, P.A.

**Mark P. Hodkinson**
*Attorney*
MSBA Board Certified Civil Trial Specialist
612.376.1616

mhodkinson@bassford.com

BASSFORD REMELE
*A Professional Association*
33 South Sixth Street, Suite 3800
Minneapolis, MN 55402-3707

612.333.3000
612.333.8829 *fax*
www.bassford.com

January 19, 2012

City of Shoreview
Attn: Administration
City Hall
4600 Victoria Street North
Shoreview, MN 55126

Re: Application for Committees/Commissions

Dear Sir or Madam:

I am very interested in serving on the Human Rights Commission and enclosed is my application. I have a genuine interest in ensuring Shoreview is a community where everyone wants to live and work. I look forward to discussing my interest and qualifications with those who are considering applicants. Thank you.

Very truly yours,

Mark P. Hodkinson

MPH:gky
Enclosures
1111375.doc

**City of Shoreview**
**Citizen Advisory Committees and Commissions**
**Application Form**

Name MARY Medved

Address 546 Kent Court
Shoreview MN 55126

*Home phone number (651) 482-0150 *Work phone number (612) 961-3363

E-mail mary@medvedcompanies.com

How long have you lived in the City of Shoreview? 33 years

Is there any reason that you would be unable to attend regular monthly meetings?

☐ Yes ☑ No

On which committee or commission are you interested in serving?

- ☐ Bikeways and Trailways Committee
- ☐ Economic Development Commission
- ☐ Environmental Quality Committee
- ☐ Grass Lake Watershed Management Organization
- ☑ Human Rights Commission
- ☐ Lake Regulations Commission
- ☐ Park and Recreation Commission
- ☐ Planning Commission
- ☐ Public Safety Committee
- ☐ Snail Lake Improvement District Board
- ☐ Telecommunications and Technology Committee

What are your specific areas of interest within this committee's or commission's scope of responsibilities? Continue to foster the good standards of equal opportunity and freedom from discrimination that currently exists in our community.

Briefly describe your work experience or other background information that would relate to this committee. 40 years' progressive professional Human Resource career. (see resume)

Please list other organizations or clubs that you have participated in. Named to these positions by the State Supreme Court. Ramsey County District Ethics Committee (6 yrs); Executive Committee - Board of Directors - Office of Lawyers Professional Responsibility (6 yrs); Currently serving as public member - Client Security Board.

Why would you like to serve on this committee or commission? Would like to contribute to the community using the professional experience i've gained over the years.

Additional Comments Named 2011 Volunteer of the Year by the State Supreme Court.

*If appointed to a committee or commission, may we include your phone number(s) in the committee/commission handbook?

☑ Yes ☐ No

**Mary L. Medved**
546 Kent Court
Shoreview, MN 555126
(612)961-3563
mary@medvedhr.com

## SUMMARY

Human Resource leader and strategic business partner with global experience in strategic planning, workforce development, benefits and compensation, mergers/ acquisitions, employee relations, and human resource information systems. Industry areas of expertise include technology, consulting, government, and retail/entertainment.

## PROFESSIONAL EXPERIENCE

**Lawson Software, Inc. St. Paul, MN** **2007 – 2011**
**Human Resource Business Partner**

Provided global human resources support to five senior executives through development and execution of organizational development, workforce planning, and employee engagement strategic initiatives for over 1600 employees in core, acquired and start-up areas.

- Partnered with functional executives to create and implement human resources engagement strategies that contributed to efficiencies in productivity of over 1600 employees.
- Developed and managed a global team in support of the transition to a vertical organization ensuring role accountability focused on alignment with performance culture initiatives.
- Developed off-shore development operations from its inception, hiring over 900 employees leading to stabilized workforce with turnover under 13% in an Asian market compared to 35 % norm

**Medved Companies, LLC** **2004 – 2007**
**Human Resource Consulting**

Provided consulting services and project management to financial, health care and technology organizations.

- Provided guidance that contributed to a smooth integration with the merger of European and domestic technology companies.
- Coached health care specialty medical providers to improve relationships and create productivity efficiencies.

## ADDITIONAL RELEVANT EXPERIENCE

**NETCO Government Services Inc.** **1999-2004**
**Vice President Human Resources**

Led global human resource strategic planning, development and operational execution in commercial and government global technology sectors.

- Supported the start–up of a multi-billion dollar government contract achieving critical staffing needs by recruiting and training over 600 highly skilled technical and support staff in an extremely competitive intelligence labor market

**Director Human Resources, Magnum Corporation**
**Director Human Resource/Training, Payless Cashways, Inc.**
**Regional Human Resource Director, Montgomery Ward & Co. Inc.**

## EDUCATION

Bachelor of Arts, Foreign Language University of Minnesota, Minneapolis, MN

## PROFESSIONAL DEVELOPMENT

Senior Professional Human Resources
Certified Compensation Professional (inactive)

## AFFILIATIONS

Society for Human Resource Professionals
Twin Cities Human Resource Association

## OTHER

**Office of Lawyers Professional Responsibility - 1996 to present**
Board of Directors, Executive Committee, Human Resources Liaison
Board of Directors – Client Security Board
District Ethics Committees

Minnesota State Supreme Court- Volunteer of the Year 2011