

CITY OF SPRING LAKE PARK
1301 81ST AVENUE N.E.
AGENDA
MONDAY, JULY 18, 2016
7:00 P.M.

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. ADDITIONS OR CORRECTIONS TO AGENDA
5. DISCUSSION FROM THE FLOOR
6. CONSENT AGENDA:
 - A. Approval of Minutes – July 5, 2016
 - B. Disbursements
 1. General Operations Disbursement Claim No. 16-11 \$448,666.63
 2. Liquor Fund Disbursement Claim No. 16-12 \$247,831.91
 - C. Budget to Date / Statement of Fund Balance
 - D. Contractor's Request for Payment No. 4 /Final– Visu-Sewer
 - E. Contractor's License
 - F. Massage Therapy License
 - G. Sign Permit
 - H. Correspondence
7. PRESENTATION
 - A. State Representative Connie Bernardy
 - B. Tom Wentz / Gary Germundsen
 - C. 2015 Audit Presentation – Jason Miller, Smith Schafer & Associates
8. POLICE REPORT
9. PUBLIC HEARINGS
 1. Approval of Variance to Allow a Driveway Expansion at 7856 Monroe Street NE
 2. Approval of Variance to Allow a Driveway Expansion at 8350 Fillmore Street NE
10. ORDINANCES AND/OR RESOLUTIONS
 1. Resolution 16-13 Approving a Variance to Allow a Driveway Expansion at 7856 Monroe Street NE
 2. Resolution 16-14 Approving a Variance to Allow a Driveway Expansion at 8350 Fillmore Street NE
 3. Resolution 16-15 Appointing Election Judges for Primary Election
11. NEW BUSINESS
 1. Personnel Policy Adoption
 2. Social Media Policy Adoption
12. ENGINEER'S REPORT
13. ATTORNEY'S REPORT
14. REPORTS
15. OTHER
 - A. Administrator Reports
 1. Manor Drive- Watch for Children Street Sign Petition
 - B. Motion to Close Regular Meeting to Discuss Labor Negotiation Strategies
16. ADJOURN

**SEE REVERSE SIDE FOR RULES FOR PUBLIC HEARING
AND DISCUSSION FROM THE FLOOR**

RULES FOR PUBLIC HEARINGS AND DISCUSSION FROM THE FLOOR

DISCUSSION FROM THE FLOOR

**Limited to 5 minutes per person to state their concern.

**Action: Council direction to staff for resolution or take this matter under advisement for action at the next regularly scheduled meeting.

PUBLIC HEARINGS

Advise audience that the purpose of the public hearing is to receive citizen input on the proposal to (name of project). (This is not a time to debate the issue.)

The following format will be used to conduct the hearing:

** The presenter will have a maximum of 10 minutes to explain the project as proposed.

** Councilmembers will have an opportunity to ask questions or comment on the proposal.

** Citizens will then have an opportunity to ask questions and/or comment on the project. Those wishing to comment are asked to limit their comments to 3 minutes, except in cases where there is a spokesperson representing a group wishing to have their collective opinions voiced. The spokesperson should identify the audience group her/she is representing and may have a maximum of 10 minutes to express the views of the group.

**People wishing to comment are asked to state any new facts they may have within the 3 minutes allotted. Please be specific and to the point.

** Everyone will be given the opportunity to express their agreement or disagreement even if they have no new points to make. (This is not a time to debate the issue.)

** People wishing to speak twice will be given 2 minutes to comment on any new facts brought forward since the last time they spoke.

Following public input, the Council will have a second opportunity to ask questions of the presenter and/or citizens.

The public hearing will then be adjourned with the Council taking the matter under advisement until the next regularly scheduled Council meeting. At the next regular meeting, the Council will debate the issue, if necessary, state their positions and make a decision. NO further public input will be received at that time.

OFFICIAL PROCEEDINGS

Pursuant to due call and notice thereof, the regularly scheduled meeting of the Spring Lake Park City Council was held on July 5, 2016 at the Spring Lake Park Community Center, 1301 81st Avenue N. E., at 7:00 P.M.

1. Call to Order

Acting Mayor Nelson called the meeting to order at 7:00 P.M.

2. Roll Call

Members Present: Councilmembers Nelson, Wendling and Nash

Members Absent: Mayor Hansen and Councilmember Mason

Staff Present: Police Chief Ebeltoft; Public Works Director Randall; Building Official Brainard; Engineer Gravel; Attorney Thames; Parks and Recreation Director Rygwall; Administrator Buchholtz and Executive Assistant Gooden

Visitors: None

3. Pledge of Allegiance

4. Additions or Corrections to Agenda

Administrator Buchholtz requested that Item 11.1 Resolution 16-13 approving a variance to allow a driveway expansion at 7856 Monroe Street NE and Item 11.2 Resolution 16-14 approving a variance to allow a driveway expansion at 8350 Fillmore Street NE be removed from the agenda. He stated that due to the Planning Commission not having a quorum at their meeting, a new public hearing will be held on July 18, 2016 before the City Council.

5. Discussion From The Floor - None

6. Consent Agenda:

Acting Mayor Nelson reviewed the following Consent Agenda items:

- A. Approval of Minutes – June 6, 2016
- B. Disbursements
 - 1. General Operations Disbursements Claim No. 16-09 - \$530,375.61
 - 2. Liquor Fund Disbursement Claim No. 16-10 - \$176,460.04
- C. Statement of Fund Balance/ Budget to Date
- D. Second Quarter Billing for 2017 Payable 2018 Property Tax Assessment
- E. Contractor's Request for Payment No. 4 – Sanitary Lift Station No. 1 – Meyer Contracting
- F. Right of Way Application – CenterPoint
- G. Resolution 16-12 Permanently Transferring Monies from the General Fund to the Revolving Construction Fund
- H. Contractor's Licenses
- I. Sign Permits
- J. Liquor License
- K. Correspondence

MOTION BY COUNCILMEMBER NASH TO APPROVE THE CONSENT AGENDA. ROLL CALL VOTE: ALL AYES. MOTION CARRIED.

7. Public Works Report

Public Works Director Randall reported that the Public Works Department continues to mow, weed whip and perform general clean up at the parks, as well as maintain the ballfields based on the game schedule from Parks and Recreation. He reported that the Public Works Department assisted with setting up and tearing down for Tower Days and participated in the parade. He stated that the Department has been busy painting crosswalks and stop bars, removing old stumps in the parks and restored power to the shelter at Lakeside Park.

Mr. Randall reported that sewer clean out is currently taking place and new bus route signs containing more information such as route number, phone number and texting information will be replaced along the bus route.

8. Code Enforcement Report

Building Official Brainard reported that attended the Council workshop session on June 13th; a meeting with the Substance Church architect regarding parking and expanding use; attended a Fire Sprinkler and Plan Review Conference and the Planning Commission meeting on June 27th.

Mr. Brainard stated that in June 2016, 76 permits were issued consisting of 51 building permits. He reported that he conducted 143 inspections, including 49 building, 15 mechanical, 10 plumbing 8 nuisance, 8 certificate of occupancy, 35 rental housing, 8 fire and 10 zoning inspections.

Mr. Brainard reported that the June 2016 vacancy listing shows that there are 18 vacant/foreclosed residential properties currently posted and/or soon posted by the Code Enforcement Department, which is down one from last month. There are no vacant/foreclosed commercial properties, which remains the same from last month; and 20 residential properties currently occupied and ready for Sheriff Sale's redemption, which is up one from last month. He reported that he did not post any abandoned and/or vacant property notices in month of June, in addition, three Administrative Offense Tickets (A.O.) and fifteen violation notices were issued by the Code Enforcement Department.

Mr. Brainard provided a handout on necessary zoning requirements when replacing or erecting a new or fence.

9. Police Department Report

Police Chief Ebeltoft reviewed the May 2016 department statistics.

Chief Ebeltoft stated that the Police Department responded to four hundred twenty two calls for service for the month of May 2016 compared to four hundred eighty four calls for service in May 2015.

Chief Ebeltoft reported that the Spring Lake Park Police Department deployed the "Speed Trailer" at fifteen different locations throughout the city to help remind the residents and those driving in the community of their speeds while operating a motor vehicle

Chief Ebeltoft reported that after working in the schools for the past five years as the School Resource Officer, Officer Fiske will be returning to her patrol duties at the end of this year. Chief Ebeltoft expressed his appreciation for her dedication and professionalism in the position of the School Resource Officer and welcomed back her to patrol. He welcomed Officer Chlebeck to the position of School Resource Officer

effective for the 2016-2017 school year.

Chief Ebeltoft reported, in addition to addressing the day-to-day operations of the Department, he attended numerous meetings throughout the month. He reported that a Prescription Drug take back disposal box is now located in city hall and encourages residents to dispose their unwanted prescription drugs.

Chief Ebeltoft stated that the Police Department was able to donate thirty-five bicycles to “Bikes 4 Kids”, a local organization based out of Ham Lake, MN, that refurbishes the bikes and gives them to children who are not able to afford a bike of their own.

Councilmember Nelson thanked the Police Department for the donation and expressed his support.

10. Parks and Recreation Report

Parks and Recreation Director Rygwall reviewed the May and June 2016 department statistics. Ms. Rygwall reported that the Parks and Recreation Commission met and toured Triangle and Terrace Parks for improvements. She reported that the Commission suggested that grills be improved at Triangle Park and several trees be replaced or planted along the fence line at Terrace Park.

Ms. Rygwall stated that the Parks and Recreation Departments received thirty flats of plant donations for the parks. She stated that the summer Public Works staff has been busy planting the flowers around the parks.

Ms. Rygwall stated that the Towers Days Celebration was a success and thanked all volunteers and staff who helped with the preparations and activities. She reported that many in the community enjoyed the car and craft show as well as the fireworks.

Ms. Rygwall reported that staff has been busy planning fall programs and preparing the the upcoming softball tournaments. She reminded residents that the free lunch program, sponsored by the USDA, is taking place daily at Terrance and Able Parks.

11. Resolutions and/or Ordinances

1. Health Care Dwelling Law – Opt-Out Ordinance

Administrator Buchholtz reported that Governor Dayton signed SF 2555 into law, which creates a new process for local governments to permit certain types of recreational vehicles as temporary family dwellings. He stated the main motivation behind the new law is to provide transitional housing for seniors however; the law is much broader, allowing anyone who needs assistance with two or more “instrumental activities of daily life” for mental or physical reasons to be eligible to be housed in this manner. He stated that the law takes effect on September 1, 2016.

Administrator Buchholtz stated that the law has several components and he provided the statute for the Council to review. He stated that Section 3, which creates §462.3593 in State Law relating to Temporary Family Health Care Dwellings, is the law that impacts the City.

Administrator Buchholtz stated that this bill allows local governments to opt out of the program if they determine that this type of expedited land use permitting is not well suited to the community. He stated that the Planning Commission has reviewed the law and recommends opting out of the law at this time however; the Planning Commission is not opposed to researching the need for temporary family dwellings and weighing

the consequences and effect it would have Code Enforcement.

Acting Mayor Nelson stated that he feels this law is a one size fits all solution and does not fit Spring Lake Park well. He stated that he is in favor of looking into a similar regulations for temporary family dwellings, but the law's requirements is not a good fit for the City.

Councilmember Wendling stated that he agrees to opt out of the law. He stated that his concern is with a small area and structure, full time care would not be available.

Councilmember Nash stated that he is not comfortable adopting a blanket policy as it does not fit the City's circumstances well.

MOTION MADE BY COUNCILMEMBER WENDLING TO APPROVE ORDINANCE NO. 426 OPTING-OUT OF THE REQUIREMENTS OF MINNESOTA STATUTES, SECTION 462.3593. ROLL CALL VOTE: ALL AYES. MOTION CARRIED.

12. New Business

A. Spring Lake Park Policy Update

Administrator Buchholtz reported that over the past year, he has been reviewing the City's policy manual for potential updates or additions. He stated that there are two policies that were in need to be added: the Private Activity Revenue Bond Policy and the Tax Increment Financing Policy.

Administrator Buchholtz stated that the Private Activity Bond Policy establishes standards associated with the authority granted under Minnesota Statutes Sections 469.152 to 469.1651 (the Industrial Development Act) and Minnesota Statutes 462C (the Housing Act)

Administrator Buchholtz stated that the from time to time, the City receives requests from 501 (c) (3) non-profit organizations to issue private activity revenue bonds on their behalf for multifamily housing. He stated this policy allows the City to evaluate those requests, as well as requests from private entities to finance manufacturing/industrial facilities, multifamily housing, health care facilities, other projects on behalf of 501 (c)(3) organization and other projects authorized by state statutes and federal law.

Administrator Buchholtz stated that the City utilized Private Bond Revenue Bonds to finance both the Cottages of Spring Lake Park and Oakcrest, two affordable senior housing developments that were constructed in the 1990's.

Administrator Buchholtz stated that the City does not expect to receive many requests for this type of financing however, by establishing this policy, it adds another economic development too into the City's toolbox.

Administrator Buchholtz explained that the Tax Increment Financing Policy establishes the City's expectations for the use of Tax Increment Financing for private development that is beyond the requirements and limitations set forth by the TIF Law. He stated that the City periodically receives inquiries about projects utilizing tax increment financing, so it is important that a policy be in place that clearly outlines the City's position.

MOTION MADE BY COUNCIL MEMBER NASH TO ACCEPT THE PRIVATE ACTIVITY REVENUE BOND POLICY AND TAX INCREMENT FINANCING POLICY. ROLL CALL VOTE: ALL AYES. MOTION CARRIED.

B. Approval of 2017 North Metro Telecommunications Commission Budget

Administrator Buchholtz reported that the North Metro Telecommunications Commission submitted their 2017 proposed operating budget. He stated that the Commission's proposed budget is \$1,220,464 which represents a \$31,180 increase over last year's operating budget. He stated that this is due entirely to salary and benefits adjustments, primarily the recommended and approved step-pay-plan revisions for several staff positions. He stated that remainder of the Operations Budget decreased by \$6,500 over the previous year.

Administrator Buchholtz stated that budgeted capital costs for 2017 are \$339,836 and the majority of this amount is dedicated to the HD bond payment of \$227,850. He stated that the remainder is for field equipment upgrades, office computers, software, software licenses, and building signage changes.

Administrator Buchholtz explained that franchise fees paid back to Member Cities are budgeted at \$345,000, which is \$25,000 more than last year's franchise fee payment.

MOTION MADE BY COUNCILMEMBER NASH TO APPROVE THE 2017 NORTH METRO TELECOMMUNICATIONS COMMISSION BUDGET. ROLL CALL VOTE: ALL AYES. MOTION CARRIED.

13. Engineer's Report

Engineer Gravel reported that the Seal Coating and the Sewer Lining projects will start the week July 11, 2016. He stated that notices will be posted for the sewer lining project at resident's homes and he said there will should not be any interruptions to residents.

Councilmember Wendling inquired if the work is completed on Monroe Street and 81st Avenue. Mr. Gravel stated that the contractor is still working with a few residents on final items. Mr. Gravel noted that the final payment is still being held to the contractor until all the items are completed.

14. Attorney's Report – None15. Reports - None16. OtherA. Administrator Reports

Administrator Buchholtz thanked the Tower Days Committee, Parks and Recreation staff and Public Works staff for their hard work on the Tower Days celebration.

Administrator Buchholtz reported that work on the 2017 budget is underway and encouraged the Council to let him know if there are any specific projects/programs they would like included.

Administrator Buchholtz reported that new security cameras have been installed at City Hall and cameras at the parks are currently being installed. He stated that 24 applications have been received for the Liquor Store Manager position. He reported that he and Councilmember Wendling attended the joint fire department council work session last month.

15. Adjourn

MOTION BY COUNCILMEMBER NASH TO ADJOURN. VOICE VOTE: ALL AYES. MOTION CARRIED.

The meeting was adjourned at 7:35 P.M.

Attest:

Robert Nelson, Acting Mayor

Daniel R. Buchholtz, Administrator, Clerk/Treasurer

CITY OF SPRING LAKE PARK
CLAIMS LIST APPROVED AND PAID
GENERAL OPERATIONS

Date: June 2016
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Claim Res.#16-11

<u>VOUCHER</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
60971	ALLIED BLACKTOP	SEAL COATING	9,310.00
60972	JOHN ANGELL	MILEAGE	52.65
60973	ASPEN MILLS	UNIFORM ALLOWANCE	241.00
60974	AT & T MOBILITY	CELL PHONES	918.90
60975	AUTOMATIC SYSTEMS CO	LIFT STATION SERVICE	37,462.50
60976	ANTHONY BENNEK	REIM: LUNCHES TRAINING	44.67
60977	LUANN BURGER	INSTRUCTOR	660.00
60978	CENTERPOINT ENERGY	MONTHLY UTILITIES	445.32
60979	CENTRAL TURF & IRRIGATION SUPPLY	PARK LAWN MAINTENANCE	515.25
60980	DAVE'S SPORT SHOP	SUPPLIES	1,393.08
60981	PEGGY DECKER	INSTRUCTOR	50.00
60982	DIGITAL-ALLY INC	MICROPHONE SYSTEM-WIRELESS	1,010.00
60983	FASTENAL COMPANY	PARTS	13.76
60984	KAREN FISKE	REIM: HEALTH CLUB	475.62
60985	G & K SERVICES	MATS	83.27
60986	GRAINGER INC	WALL MOUNT FAN	78.24
60987	GREEN LIGHTS RECYCLING INC	RECYCLING EVENT	3,098.65
60988	KARLA KEYS	UNIFORM ALLOWANCE	92.37
60989	KAUL DESIN GROUP LLC	DEPOSIT LOGO/2ND INSTALLMENT	1,400.00
60990	MANSFIELD OIL COMPANY	FUEL	1,467.45
60991	MCFOA	REGISTRATION	65.00
60992	MINNEAPOLIS SAW	REPAIRS & NEW WEED WIPE	410.94
60993	CITY OF MINNEAPOLIS	APS TRANSACTIONS	270.00
60994	MINNESOTA DEPT OF HEALTH	2ND QTR WATER SUPPLY FEE	3,478.00
60995	MINNESOTA SAFETY COUNCIL	INSTRUCTOR	270.00
60997	NORSAN	SUPPLIES	48.45
60998	NORTH VALLEY INC	PATCHING	5,996.00
60999	SHRED-IT USA LOS ANGELES	SHREDDING SERVICE	73.11
61000	SMITH & LOVELESS, INC.	PUMP STATION EQUIPMENT	92,244.05
61001	SOURCE ONE GRAPHICS INC	COUNCIL MAGNETS/PARADE NAMES	429.20
61002	TEX-MEX TOURS	EXTENDED TOUR	375.00
61003	THE HOME DEPOT CREDIT SERVICES	MONTHLY BILL	258.62
61004	XCEL ENERGY	MONTHLY UTILITIES	49.22
61005	A ONE JANITORIAL	HERBICIDE	131.72
61006	ANDREW CROW	REFUND OVERPAYMENT WATER BILL	45.89
61007	ANDY ERICKSON	TOWER DAYS MARCHING BAND	300.00
61008	ANOKA COUNTY	SERVICE CONTRACT	957.12
61009	APPLIED CONCEPTS INC	ANTENNA CABLE	175.60
61010	ARCADE HIGHWAY, LLC	TOWER DAYS BUNGEE TRAMPOLINE	1,350.00
61011	TIM BERRY	UMPIRE YOUTH LEAGUE	42.00
61012	BILL NEISS	TOWER DAYS EMERGENCE SERVICES	150.00

CITY OF SPRING LAKE PARK
CLAIMS LIST APPROVED AND PAID
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<u>VOUCHER</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
61013	CONNEXUS ENERGY	MONTHLY UTILITIES	13.16
61014	CULVERS JAMMERS	TOWER DAYS CULVERS JAMMERS	200.00
61015	DANIEL BALCK	UMPIRE YOUTH LEAGUE	126.00
61016	DAVE'S SPORT SHOP	SUPPLIES	102.00
61017	DEBRA TESSIER	REFUND AFTON HOUSE TRIP	56.00
61018	DUNK N JUMP	TOWER DAYS RENTAL OBSTACLE	1,100.00
61019	DUSTIN WATERHOUSE	TOWER DAYS GHOSTBUSTER OF MN	225.00
61020	EILEEN BERGREN	CANCELED CLASS KAYAKING	27.00
61021	FRIDLEY PARKS & RECREATION DEPT.	TOWER DAYS: RENTAL	800.00
61022	G & K SERVICES	MATS	83.27
61023	GENERATOR POWER SYSTEMS	TRAVEL AND LABOR	1,615.00
61024	GOPHER STATE ONE-CALL INC	LOCATES	133.65
61025	HEATHER BERRY	UMPIRE YOUTH LEAGUE	84.00
61026	INSTRUMENTAL RESEARCH INC	TOTAL COLIFORM BACTERIA	64.00
61027	LINO LAKES LIONESS	TOWER DAYS: FACE PAINTING	300.00
61028	LISA WOOG	TOWER DAYS WATER WAR GAME	450.00
61029	LUMBERJACK ENTERPRISES	TOWER DAYS LUMBERJACK	3,500.00
61030	MAD SCIENCE OF MINNESOTA	INSTRUCTOR	336.00
61031	MANNY CORTEZ	TOWER DAYS MUSIC	100.00
61032	MANSFIELD OIL COMPANY	FUEL	843.17
61033	MINNEAPOLIS SAW	PARTS	124.79
61034	CITY OF MOUNDSVIEW	50% SHARED BUDGET	11,500.00
61035	MSMA	TOWER DAYS CAR SHOW	500.00
61036	MTI DISTRIBUTING INC	PARTS	203.78
61037	NETWORK ACCESS PRODUCTS INC	AUDIO VIDEO	1,000.00
61038	NORTH VALLEY INC	PATCHING	6,095.00
61039	ON SITE SANITATION INC	PARK RESTROOMS	252.00
61040	PETER BULLER	TOWER DAYS MARCHING CRIMSON	300.00
61041	CITY OF SPRING LAKE PARK - PETTY CASH	REIMBURSE PETTY CASH	273.94
61042	RES SPECIALTY PYROTECHNICS	TOWER DAYS FIREWORKS	4,200.00
61043	RICHFIELD BUS CO	BUS SERVICES DAY TRIPS	884.50
61044	ROCKIN HOLLYWOODS	TOWER DAYS ROCKIN HOLLYWOODS	2,250.00
61045	LEE SADOWSKI	UMPIRE	193.00
61046	SLP FIRE DEPARTMENT	FIRE PROTECTION/CAPITAL BUDGET	31,308.00
61047	SMITH SCHAFER & ASSOCIATES	AUDIT FISCAL YEAR	1,865.00
61048	STREICHER'S	UNIFORM ALLOWANCE	69.99
61049	TAHO SPORTSWEAR	COMMISSIONER SHIRTS	78.50
61050	TOMMY WOOG	TOWER DAYS WATER WARS GAME	500.00
61051	TWIN CITIES BMEU WEST	POSTAGE	800.00
61052	JIM WAJDA	UMPIRE	172.00
61053	WASTE MANAGEMENT OF WI-MN	MAY SERVICES	6,900.02

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<u>VOUCHER</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
61054	AFLAC	PAYROLL	17.10
61055	CENTRAL PENSION FUND	PAYROLL	260.04
61056	DEARBORN NATIONAL	PAYROLL	378.36
61057	DELTA DENTAL	PAYROLL	1,371.38
61058	DELTA DENTAL	PAYROLL	118.95
61059	FIDELITY SECURITY LIFE	PAYROLL	51.63
61060	HEALTH PARTNERS	PAYROLL	9,404.23
61061	L.E.L.S.	PAYROLL	245.00
61062	LOCAL 49	PAYROLL	100.50
61063	NCPERS MINNESOTA-7750811	PAYROLL	56.00
61064	CITY OF BLAINE	FIRE BOND LEVY	39,240.80
61065	BRYAN ROCK PRODUCTS	RED BALL DIAMOND AGG	721.06
61066	DANIEL BUCHHOLTZ	REIMBURSE BAGGAGE	25.00
61067	CARSON, CLELLAND & SCHREDER	LEGAL FEES	10,186.11
61068	CENTERPOINT ENERGY	MONTHLY UTILITIES	309.11
61069	CITY OF ST. PAUL	ASPHALT MIX	227.00
61070	CONNEXUS ENERGY	MONTHLY UTILITIES	306.72
61071	EILEEN BERGREN	REFUND KAYAKING	27.00
61072	FERGUSON WATERWORKS #2516	34 FERROUS MTL DET W/CARRY CASE	733.33
61073	FIRST ADVANTAGE OCCUPATIONAL HEAL	DRUG TESTING	122.40
61074	LEO A DALY COMPANY	PROFESSIONAL SERVICES	1,651.97
61075	MARISSA ADKINS	REFUND SUMMER KARATE	21.00
61076	MCFOA	MEMBERSHIP RENEWEL	35.00
61077	METROPOLITAN COUNCIL	WASTEWATER SERVICE	40,896.76
61078	MEYER CONTRACTING, INC	SANITARY LIFTSTATION	53,394.56
61079	CITY OF SPRING LAKE PARK - PETTY CASH	REIMBURES PETTY CASH	189.11
61080	QUINTA MAZATLAN	DEPOSIT EXTENDED TOUR	50.00
61081	RICHFIELD BUS CO	BUS SERVICES DAY TRIPS	62.50
61082	TAHO SPORTSWEAR	T-SHIRTS	2,321.81
61083	TASC	ADMIN FEE	30.08
61084	TODD & DIANE ANDERSON	OVERPAYMENT FINAL WATER BILL	5.79
61085	U.S.T.I.	E-BILLINGS	17.84
61086	WELLS FARGO CREDIT CARD	MONTHLY BILL	642.78
61087	WIPERS AND WIPES INC	PARTS	37.88
61088	XCEL ENERGY	MONTHLY UTILITIES	10,909.64
61089	AMERICAN PUBLIC WORKS ASSOC'N	MEMBERSHIP RENEWEL	230.00
61090	WILLIAM ANDERL	SAFETY PROGRAM	800.00
61091	BILL LARSON	TOWER DAYS TROPHIES	70.70
61092	CENTRAL TURF & IRRIGATION SUPPLY	PARTS	15.34
61093	COORDINATED BUSINESS SYSTEMS LTD	MAINTENANCE CONTRACT	2,869.49
61094	COTTENS INC	PARTS	31.82

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<u>VOUCHER</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
61095	G & K SERVICES	MATS	83.27
61096	HYDRAULIC SPECIALTY INC	PARTS	60.34
61097	JAMES VESCIO	REFUND EXTENDED TOUR DEPOSIT	100.00
61098	KAREN HANSON	REFUND DAYTRIP	55.00
61099	MANSFIELD OIL COMPANY	FUEL	961.60
61100	MARY JO WINTER	REFUND KARATE	42.00
61101	MENARDS-CAPITAL ONE COMMERICAL	MONTHLY BILL	90.57
61102	MINNEAPOLIS SAW	LABOR AND PARTS	264.68
61103	MINNESOTA-WIS PLAYGROUND INC	PLAYGROUND EQUIPMENT	3,699.70
61104	TWIN CITIES E MEDIA	NEW WEBSITE	350.00
61105	ZULEY AWARDS	TOWER DAYS PARADE AWARDS	193.90
61106	TIM BERRY	UMPIRE	84.00
61107	CAROL TROMBLEY	REFUND EXTENDED TOUR DEPOSIT	150.00
61108	DANIEL BALCK	UMPIRE	72.00
61109	DON LUNDHOLM	REFUND EXTENDED TOUR DEPOSIT	359.00
61110	HARLAN ISOM	UMPIRE	42.00
61111	JENNY KLAUSNER-SHALLMAN	REFUND SUMMER PROGRAM	28.00
61112	JUDITH JENSEN	REFUND EXTENDED TOUR DEPOSIT	359.00
61113	LENNY & MARY HAMMERUD	REFUND EXTENDED TOUR DEPOSIT	200.00
61114	MALISSA ADKINS	REFUND KARATE	21.00
61115	DEANNA MILLER	INSTRUCTOR	90.00
61116	PARTSMASTER	SUPPLIES & PARTS	368.85
61117	LEE SADOWSKI	UMPIRE	415.00
61118	JIM WAJDA	UMPIRE	84.00
61119	AFLAC	PAYROLL	17.10
61120	CENTRAL PENSION FUND	PAYROLL	260.04
61121	DEARBORN NATIONAL	PAYROLL	378.36
61122	DELTA DENTAL	PAYROLL	1,371.38
61123	FIDELITY SECURITY LIFE	PAYROLL	45.37
61124	HEALTH PARTNERS	PAYROLL	9,404.23
61125	L.E.L.S.	PAYROLL	245.00
61126	LOCAL 49	PAYROLL	102.00
61127	NCPERS MINNESOTA-7750811	PAYROLL	56.00
61128	ADAM FALKENSTEIN	OVERPAYMENT FINAL WATER BILL	75.00
61129	JOHN ANGELL	MILEAGE	30.89
61130	BATTERIES PLUS BULBS	BATTERIES	31.34
61131	BRYAN NGUYEN	OVERPAYMENT FINAL WATER BILL	9.85
61132	CITY OF ANNANDALE	INSTRUCTOR	600.00
61133	COORDINATED BUSINESS SYSTEMS LTD	MAINTENANCE AGREEMENT	537.02
61134	LEAGUE OF MN CITIES INS TRUST	CLAIM	2,000.00
61135	RICHFIELD BUS CO	BUS SERVICES DAY TRIPS	922.50

CITY OF SPRING LAKE PARK
CLAIMS LIST APPROVED AND PAID
GENERAL OPERATIONS

Date: June 2016
Page: 5
Claim Res.#16-11

<u>VOUCHER</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
61136	WALTERS RECYCLING REFUSE SERV	MONTHLY SERVICE	659.43
		TOTAL DISBURSEMENTS	448,666.63

WHEREAS,
the City Council of the City of Spring Lake Park has considered the foregoing itemized list of disbursements; and

WHEREAS,
the City Council has determined that all disbursements, as listed, with the following exceptions:

are proper.

NOW, THEREFORE BE IT RESOLVED:
that the City Council directs and approves the payment of the aforementioned disbursements
this _____ day of _____, 20____.

Signed: _____
Mayor

Councilmembers:

ATTEST:

Daniel Buchholtz, Admin/Clerk-Treasurer

CITY OF SPRING LAKE PARK
CLAIMS APPROVED AND PAID

DATE: JUNE 2016
PAGE 1 OF 4
CLAIMS RES: 16-12

FUND: LIQUOR OPERATIONS

<u>VOUCHER VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
29010 ALLEGRA PRINT & IMAGING	ADVERTISING	\$ 460.76
29011 AMERICAN BOTTLING COMPANY	JUICE/MIX/POP PURCHASE	\$ 97.18
29012 AT & T MOBILITY	CELL PHONE SERVICE	\$ 105.26
29013 CENTER POINT ENERGY	GAS SERVICE	\$ 26.14
29014 CITY OF SPRING LAKE PARK	CREDIT CARD REIMBURSEMENT	\$ 900.03
29015 PLUNKETT'S INC	PEST CONTROL	\$ 29.58
29016 POPP.COM	TELEPHONE SERVICE	\$ 274.12
29017 SILENT WATCHDOG	MONTHLY DVR RENTAL FEE	\$ 60.00
29018 TWIN CITIES E MEDIA	ADVERTISING	\$ 140.00
29025 DEARBORN NATIONAL	PAYROLL 5/29/16-6/11/16	\$ 74.75
29026 DELTA DENTAL	PAYROLL 5/29/16-6/11/16	\$ 101.06
29027 FIDELITY SECURITY LIFE	PAYROLL 5/29/16-6/11/16	\$ 3.13
29028 HEALTH PARTNERS	PAYROLL 5/29/16-6/11/16	\$ 754.35
29029 MN TEAMSTERS	PAYROLL 5/22/16-6/4/16	\$ 71.50
29030 BERNICK'S WINE	BEER PURCHASE	\$ 2,649.85
29031 BREAKTHRU BEVERAGE MINNESOTA	CREDIT - BEER - LIQUOR - WINE PURCHASE	\$ 16,450.48
29032 CAPITOL BEVERAGE SALES	BEER PURCHASE	\$ 6,417.15
29033 CLEAR RIVER BEVERAGE COMPANY	BEER PURCHASE	\$ 334.00
29034 CRYSTAL SPRINGS ICE	ICE PURCHASE	\$ 147.48
29035 DAHLHEIMER BEVERAGE LLC	BEER PURCHASE	\$ 757.40
29036 HOHENSTEINS INC	BEER PURCHASE	\$ 507.00
29037 JJ TAYLOR COMPANIES	CREDIT - BEER PURCHASE	\$ 9,925.95
29038 JOHNSON BROTHERS LIQUOR CO	CREDIT - JUICE/MIX/POP PURCHASE	\$ 17,373.43
	LIQUOR - WINE PURCHASE	
29039 PAUSTIS & SON'S	CREDIT - WINE PURCHASE	\$ 1,037.81
29040 PHILLIPS WINE & SPIRITS CO	LIQUOR - WINE PURCHASE	\$ 3,052.75
29041 SMITH, SCHAFFER & ASSOCIATES	2015 AUDIT	\$ 3,885.00
29042 SOUTHERN WINE & SPIRITS OF MN	LIQUOR - WINE PURCHASE	\$ 2,794.10
29043 VINOCOPIA	WINE - JUICE/MIX/POP PURCHASE	\$ 279.33
29044 WINE MERCHANTS	WINE PURCHASE	\$ 338.18
29045 XCEL ENERGY	ELECTRICITY	\$ 2,057.41
29046 Z WINES USA LLC	WINE PURCHASE	\$ 502.00
29047 AMERICAN BOTTLING COMPANY	JUICE/MIX/POP PURCHASE	\$ 208.52
29048 BAUHAUS BREW LABS	BEER PURCHASE	\$ 257.50
29049 BELLBOY CORPORATION	LIQUOR PURCHASE	\$ 1,553.05
29050 BERNICK'S WINE	BEER PURCHASE	\$ 474.77
29051 BREAKTHRU BEVERAGE MINNESOTA	CREDIT - BEER - LIQUOR PURCHASE	\$ 13,029.98
	JUICE/MIX/POP PURCHASE	\$ -
29052 CAPITOL BEVERAGE SALES	BEER PURCHASE	\$ 11,827.74
29053 CITYWIDE WINDOW SERVICES INC	CONTRACTUAL SERVICE	\$ 62.00
29054 CLEAR RIVER BEVERAGE COMPANY	BEER PURCHASE	\$ 278.00
29055 CRYSTAL SPRINGS ICE	ICE PURCHASE	\$ 440.42
29056 FLAHERTYS HAPPY TYME CO	JUICE/MIX/POP PURCHASE	\$ 17.05
29057 G & K SERVICES	RUG SERVICE	\$ 104.54
29058 HOHENSTEINS INC	BEER PURCHASE	\$ 481.50
29059 JJ TAYLOR COMPANIES	BEER PURCHASE	\$ 11,950.15

CITY OF SPRING LAKE PARK
CLAIMS APPROVED AND PAID

DATE: JUNE 2016
PAGE 2 OF 4
CLAIMS RES: 16-12

FUND: LIQUOR OPERATIONS

<u>VOUCHER</u> <u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
29060 JOHNSON BROTHERS LIQUOR CO	CREDIT - LIQUOR - WINE PURCHASE	\$ 14,922.88
29061 M AMUNDSON LLP	CIGARETTE - JUICE/MIX/POP PURCHASE	\$ 4,431.33
29062 MIDWEST COCA-COLA BOTTLING	CREDIT - JUICE/MIX/POP PURCHASE	\$ 398.16
29063 PAUSTIS & SON'S	WINE PURCHASE	\$ 186.47
29064 PHILLIPS WINE & SPIRITS CO	LIQUOR - WINE PURCHASE	\$ 7,003.10
29065 PLAYNETWORK	MEDIA SUBSCRIPTION	\$ 32.01
29066 RJM DISTRIBUTING	BEER PURCHASE	\$ 24.00
29067 SAM'S CLUB	LIMES	\$ 16.44
29068 SOUTHERN WINE & SPIRITS OF MN	LIQUOR - WINE PURCHASE	\$ 3,966.63
29069 TRIO SUPPLY COMPANY	OPERATING SUPPLY	\$ 361.30
29070 VINOCOPIA INC	BEER - LIQUOR - WINE PURCHASE	\$ 1,117.95
29071 WINE MERCHANTS	WINE PURCHASE	\$ 1,175.00
29072 DEARBORN NATIONAL	PAYROLL 6/12/16-6/25/16	\$ 29.13
29073 DELTA DENTAL	PAYROLL 6/12/16-6/25/16	\$ 17.90
29074 FIDELITY SECURITY LIFE	PAYROLL 6/12/16-6/25/16	\$ 3.13
29075 HEALTH PARTNERS	PAYROLL 6/12/16-6/25/16	\$ 352.03
29076 MN TEAMSTER	PAYROLL 6/5/16-6/18/16	\$ 66.00
29077 CAPITOL BEVERAGE SALES	BEER - JUICE/MIX/POP PURCHASE	\$ 289.25
29078 DAHLHEIMER BEVERAGE LLC	BEER PURCHASE	\$ 1,625.40
29079 WALTERS RECYCLING REFUSE & SERVICE	GARBAGE SERVICE	\$ 59.67
29080 BELLBOY CORPORATION	LIQUOR PURCHASE	\$ 164.05
29081 BERNICK'S WINE	BEER PURCHASE	\$ 262.20
29082 BREAKTHRU BEVERAGE MINNESOTA	CREDIT - BEER - LIQUOR	\$ 16,581.31
	JUICE/MIX/POP - WINE PURCHASE	
29083 CAPITOL BEVERAGE SALES	BEER - JUICE/MIX/POP PURCHASE	\$ 15,547.92
29084 CRYSTAL SPRINGS ICE	ICE PURCHASE	\$ 202.28
29085 DAHLHEIMER BEVERAGE LLC	BEER PURCHASE	\$ 619.90
29086 JJ TAYLOR COMPANIES	BEER PURCHASE	\$ 6,080.55
29087 JOHNSON BROTHERS LIQUOR CO	CREDIT - LIQUOR - WINE PURCHASE	\$ 3,104.73
29088 M AMUNDSON LLP	CIGARETTE - JUICE/MIX/POP PURCHASE	\$ 2,219.06
29089 MIDWEST COCA-COLA BOTTLING	JUICE/MIX/POP PURCHASE	\$ 167.48
29090 PHILLIPS WINE & SPIRITS CO	LIQUOR - WINE PURCHASE	\$ 982.40
29091 ROYAL SUPPLY LLC	OPERATING SUPPLY	\$ 74.24
29092 SOUTHERN WINE & SPIRITS OF MINNESOTA	LIQUOR - WINE PURCHASE	\$ 1,092.96
29093 TRADITION WINE & SPIRITS	WIEN PURCHASE	\$ 162.00
29094 TRIO SUPPLY COMPANY	OPERATING SUPPLY	\$ 170.03
29095 TWIN CITIES E MEDIA	ADVERTISING	\$ 551.25
29096 WINE MERCHANTS	WINE PURCHASE	\$ 96.00
29097 Z WINES USA LLC	WINE PURCHASE	\$ 499.50

CITY OF SPRING LAKE PARK
CLAIMS APPROVED AND PAID

DATE: JUNE 2016
PAGE 3 OF 4
CLAIMS RES: 16-12

FUND: LIQUOR OPERATIONS

VOUCHER VENDOR

EXPLANATION

AMOUNT

TRANSFER TO PAYROLL
TRANSFER TO PAYROLL

PAYROLL (6//10/16)
PAYROLL (6/24/16)
SALES TAX (MAY)
OTP TAX
SEVERANCE PAY

11,666.64
9,400.92
16,004.00
250.80
13,561.51

TOTAL DISBURSEMENTS

\$ 247,831.91

WHEREAS,

the City Council of the City of Spring Lake Park has considered the foregoing itemized list of disbursements; and

WHEREAS,

the City Council has determined that all disbursements, as listed, with the following exceptions:

are proper.

NOW, THEREFORE BE IT RESOLVED:

that the Council directs and approves the payment of the aforementioned disbursements this
_____ day of _____, 20_____.

Signed: _____
Mayor

Councilmembers:

ATTEST:

Daniel Buchholtz, Administrator/Clerk-Treasurer

MEMORANDUM

DATE: July 13, 2016

TO: Mayor, City Council and Dept. Heads

FROM: Peggy K. Anderson, Accountant

A handwritten signature in black ink, appearing to read 'PKA', is written over the 'FROM' line.

RE: Budget to Date

(as of June 30, 2016)

Attached is the June, 2016 Budget to Date for revenue and expenditures. A strict adherence to the year-to-date ratio would have each expenditure line item with **50% remaining**. The overall General Fund ratio is **58.21%**.

CITY OF SPRING LAKE PARK
Statement of Revenue and Expenditures

Revised Budget
 For GENERAL FUND (101)
 For the Fiscal Period 2016-6 Ending June 30, 2016

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
Revenues						
101.00000.31010	CURRENT TAXES	\$ 0.00	\$ 22,000.00	\$ 2,771,985.00	\$ 22,000.00	99.21%
101.00000.31020	DELINQ TAXES	0.00	0.00	0.00	536.15	0.00%
101.00000.32110	LIQUOR LICENSES	0.00	50.00	32,800.00	6,100.00	81.40%
101.00000.32179	PAWN SHOP LICENSES	0.00	0.00	6,252.00	2,084.00	66.67%
101.00000.32180	CIGARETTE,DANCE,BINGO,MISC	0.00	0.00	5,200.00	700.00	86.54%
101.00000.32181	SIGN PERMITS	0.00	580.00	5,500.00	2,243.00	59.22%
101.00000.32208	CONTRACTORS LICENSES	0.00	715.00	6,500.00	5,385.00	17.15%
101.00000.32210	BUILDING PERMIT	0.00	11,933.78	55,000.00	29,781.10	45.85%
101.00000.32211	BUILDING PERMIT SURCHARGES	0.00	286.66	3,000.00	718.45	76.05%
101.00000.32230	PLUMBING PERMIT	0.00	310.00	4,000.00	1,600.00	60.00%
101.00000.32231	PLUMBING PERMIT SURCHARGES	0.00	6.00	300.00	29.00	90.33%
101.00000.32232	HEATING & A/C PERMITS	0.00	1,487.63	8,000.00	3,235.38	59.56%
101.00000.32233	HTG & A/C SURCHARGES	0.00	36.19	400.00	70.18	82.46%
101.00000.32240	PET LICENSE	0.00	49.00	500.00	328.00	34.40%
101.00000.32260	CERTIFICATE OF OCCUPANCY	0.00	700.00	2,000.00	1,950.00	2.50%
101.00000.32261	VACANT PROPERTY REGISTRATIO	0.00	800.00	4,000.00	2,800.00	30.00%
101.00000.33401	LOCAL GOVERNMENT AID	0.00	0.00	335,218.00	0.00	100.00%
101.00000.33404	PERA INCREASE AID	0.00	0.00	5,775.00	0.00	100.00%
101.00000.33407	STATE FIRE AID	0.00	0.00	422,930.00	0.00	100.00%
101.00000.33416	POLICE TRAINING REIMB	0.00	0.00	3,600.00	0.00	100.00%
101.00000.33421	INSURANCE PREMIUM-POLICE	0.00	0.00	75,000.00	0.00	100.00%
101.00000.34103	SPEC USE,ZONING,SUB-DIV	0.00	975.00	1,800.00	3,155.00	(75.28%)
101.00000.34104	PLAN CHECKING FEES	0.00	1,809.83	12,000.00	5,581.68	53.49%
101.00000.34105	SALE OF MAPS,COPIES ETC	0.00	0.00	300.00	129.35	56.88%
101.00000.34107	ASSESSMENT SEARCHES	0.00	50.00	100.00	225.00	(125.00%)
101.00000.34108	ADMINISTRATION SAC CHARGES	0.00	0.00	70.00	0.00	100.00%
101.00000.34109	FILING FEES	0.00	0.00	60.00	0.00	100.00%
101.00000.34111	ADM. GAMBLING EXPENSES	0.00	0.00	32,554.00	0.00	100.00%
101.00000.34115	GUN RANGE FACILITY USE	0.00	0.00	0.00	510.00	0.00%
101.00000.34117	ROOM-FACILITY RENTAL	0.00	0.00	0.00	50.00	0.00%
101.00000.34201	POLICE & FIRE ALARM PERMIT	0.00	0.00	1,500.00	0.00	100.00%
101.00000.34204	RENTAL HOUSING REGISTRATION	0.00	1,745.00	55,000.00	8,200.00	85.09%
101.00000.34205	RIGHT OF WAY APPLICATIONS	0.00	0.00	3,500.00	1,028.70	70.61%
101.00000.34801	INSURANCE DIVIDENDS	0.00	0.00	8,000.00	0.00	100.00%
101.00000.34949	RESTITUTION	0.00	0.96	0.00	0.96	0.00%
101.00000.34950	REFUNDS & REIMB	0.00	4,209.70	4,000.00	4,491.47	(12.29%)
101.00000.35101	COURT FINES	0.00	4,358.05	90,000.00	26,733.42	70.30%
101.00000.35102	ADM OFFENSE FINES	0.00	80.00	4,000.00	1,760.00	56.00%
101.00000.35347	TEP-GENERAL FUND PORTION 25	0.00	1,898.97	0.00	8,763.37	0.00%
101.00000.35349	MN DRIVING DIVERSION PROGRA	0.00	0.00	500.00	400.00	20.00%
101.00000.35350	DETOX TRANSPORTATION	0.00	0.00	200.00	0.00	100.00%
101.00000.36210	INTEREST EARNINGS	0.00	(137.02)	20,000.00	(975.12)	104.88%
101.00000.36901	LIAISON OFFICER	0.00	0.00	72,964.00	18,292.00	74.93%
101.00000.39100	CPWL REIM FOR SERVICES	0.00	0.00	4,500.00	0.00	100.00%
101.00000.39101	RECYCLE PARK PRGM-REIM FOR	0.00	792.50	0.00	792.50	0.00%
101.00000.39202	TRANSFER FROM PUBLIC UTILITY	0.00	0.00	46,350.00	0.00	100.00%

CITY OF SPRING LAKE PARK
Statement of Revenue and Expenditures

Revised Budget
 For GENERAL FUND (101)
 For the Fiscal Period 2016-6 Ending June 30, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
101.00000.39203 CONTRIBUTION FROM LIQUOR	0.00	0.00	75,000.00	0.00	100.00%
101.00000.39206 TRANSFER FROM RECYCLING FU	0.00	0.00	2,500.00	0.00	100.00%
101.00000.39207 TRANSFER FROM RECREATION	0.00	0.00	60,000.00	0.00	100.00%
Total Revenues	0.00	54,737.25	4,242,858.00	158,698.59	96.26%
Total GENERAL FUND Revenues	\$ 0.00	\$ 54,737.25	\$ 4,242,858.00	\$ 158,698.59	96.26%

Expenditures**MAYOR AND COUNCIL Expenditures**

101.41110.01030 PART TIME EMPLOYEES	\$ 0.00	\$ 2,607.88	\$ 31,296.00	\$ 15,647.28	50.00%
101.41110.01211 DEFINED CONTR PLAN/PERA	0.00	130.41	1,685.00	782.45	53.56%
101.41110.01220 FICA/MC CONTRIBUTIONS-EMPLO	0.00	199.50	2,395.00	1,197.00	50.02%
101.41110.01510 WORKERS COMPENSATION	0.00	0.00	80.00	49.00	38.75%
101.41110.02100 OPERATING SUPPLIES	0.00	0.00	511.00	118.00	76.91%
101.41110.03310 TRAVEL EXPENSE	0.00	0.00	250.00	0.00	100.00%
101.41110.03500 PRINTING & PUBLISHING	0.00	0.00	1,550.00	0.00	100.00%
101.41110.04300 CONFERENCE & SCHOOLS	0.00	0.00	2,010.00	27.00	98.66%
101.41110.04330 DUES & SUBSCRIPTIONS	0.00	0.00	8,774.00	2,500.00	71.51%
101.41110.04955 DISCRETIONARY	0.00	754.02	5,150.00	825.61	83.97%
Total MAYOR AND COUNCIL Expenditures	0.00	3,691.81	53,701.00	21,146.34	60.62%

ADMINISTRATION Expenditures

101.41400.01010 FULL TIME EMPLOYEES	0.00	23,325.72	299,235.00	151,418.50	49.40%
101.41400.01050 VACATION BUY BACK	0.00	0.00	2,450.00	0.00	100.00%
101.41400.01210 PERA CONTRIBUTIONS-EMPLOYE	0.00	1,742.54	22,380.00	11,328.55	49.38%
101.41400.01220 FICA/MC CONTRIBUTIONS-EMPLO	0.00	1,748.82	23,005.00	11,372.32	50.57%
101.41400.01300 HEALTH INSURANCE	0.00	4,451.22	54,181.00	26,832.79	50.48%
101.41400.01313 PRUDENTIAL LIFE INSURANCE	0.00	21.16	247.00	126.96	48.60%
101.41400.01510 WORKERS COMPENSATION	0.00	0.00	2,500.00	1,530.16	38.79%
101.41400.02000 OFFICE SUPPLIES	0.00	28.49	3,715.00	564.34	84.81%
101.41400.02030 PRINTED FORMS	0.00	0.00	1,377.00	975.07	29.19%
101.41400.02100 OPERATING SUPPLIES	0.00	0.00	625.00	123.75	80.20%
101.41400.02220 POSTAGE	0.00	883.00	3,445.00	1,716.04	50.19%
101.41400.03210 TELEPHONE	0.00	52.63	800.00	263.24	67.10%
101.41400.03310 TRAVEL EXPENSE	0.00	230.76	3,300.00	1,652.39	49.93%
101.41400.03500 PRINTING & PUBLISHING	0.00	0.00	360.00	64.50	82.08%
101.41400.03550 COUNTY FEES FOR SERVICE	0.00	0.00	2,500.00	17.77	99.29%
101.41400.04050 MAINTENANCE AGREEMENTS	0.00	2,869.49	6,519.00	6,700.91	(2.79%)
101.41400.04300 CONFERENCE & SCHOOLS	0.00	1,051.36	5,935.00	2,983.33	49.73%
101.41400.04330 DUES & SUBSCRIPTIONS	0.00	35.00	570.00	403.20	29.26%
101.41400.04390 US BANK CC REBATE-MISCELLAN	0.00	0.00	0.00	(291.21)	0.00%
101.41400.04500 CONTRACTUAL SERVICES	0.00	36.56	5,345.00	5,534.23	(3.54%)
Total ADMINISTRATION Expenditures	0.00	36,476.75	438,489.00	223,316.84	49.07%

ASSESSOR Expenditures

101.41500.04000 CONTRACTUAL SERVICE	0.00	0.00	35,500.00	8,739.50	75.38%
Total ASSESSOR Expenditures	0.00	0.00	35,500.00	8,739.50	75.38%

CITY OF SPRING LAKE PARK

Statement of Revenue and Expenditures

Revised Budget
For GENERAL FUND (101)
For the Fiscal Period 2016-6 Ending June 30, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
AUDIT & ACCTG SERVICES Expenditures					
101.41540.03010 AUDIT & ACCTG SERVICES	0.00	440.00	9,415.00	9,415.00	0.00%
Total AUDIT & ACCTG SERVICES Expenditures	0.00	440.00	9,415.00	9,415.00	0.00%
I.T. SERVICES Expenditures					
101.41600.04000 I.T. SERVICES	0.00	399.97	23,490.00	1,268.28	94.60%
Total I.T. SERVICES Expenditures	0.00	399.97	23,490.00	1,268.28	94.60%
LEGAL FEES Expenditures					
101.41610.03040 LEGAL FEES	0.00	9,829.86	125,000.00	45,115.75	63.91%
Total LEGAL FEES Expenditures	0.00	9,829.86	125,000.00	45,115.75	63.91%
ENGINEERING FEES Expenditures					
101.41710.03030 ENGINEERING FEES	0.00	0.00	9,000.00	815.50	90.94%
Total ENGINEERING FEES Expenditures	0.00	0.00	9,000.00	815.50	90.94%
PLANNING & ZONING Expenditures					
101.41720.02100 OPERATING SUPPLIES	0.00	0.00	117.00	0.00	100.00%
101.41720.02220 POSTAGE	0.00	40.89	150.00	90.37	39.75%
101.41720.03500 PRINTING & PUBLISHING	0.00	0.00	400.00	295.65	26.09%
101.41720.04000 PLANNER FEES	0.00	0.00	1,000.00	0.00	100.00%
Total PLANNING & ZONING Expenditures	0.00	40.89	1,667.00	386.02	76.84%
GOVERNMENT BUILDING Expenditures					
101.41940.01010 FULL TIME EMPLOYEES	0.00	1,041.44	13,522.00	6,510.79	51.85%
101.41940.01013 OVERTIME	0.00	88.46	0.00	354.73	0.00%
101.41940.01020 ON CALL SALARIES	0.00	55.68	0.00	99.10	0.00%
101.41940.01050 VACATION BUY BACK	0.00	0.00	269.00	0.00	100.00%
101.41940.01210 PERA CONTRIBUTIONS-EMPLOYE	0.00	88.93	1,026.00	522.28	49.10%
101.41940.01220 FICA/MC CONTRIBUTIONS-EMPLO	0.00	88.79	1,027.00	530.81	48.31%
101.41940.01300 HEALTH INSURANCE	0.00	172.92	3,300.00	1,046.55	68.29%
101.41940.01313 PRUDENTIAL LIFE INSURANCE	0.00	1.04	13.00	6.24	52.00%
101.41940.01510 WORKERS COMPENSATION	0.00	0.00	500.00	0.00	100.00%
101.41940.02100 OPERATING SUPPLIES	0.00	298.26	7,500.00	6,732.03	10.24%
101.41940.02200 REPAIR & MAINTENANCE	0.00	128.68	7,200.00	2,765.76	61.59%
101.41940.02280 UNIFORMS,SAFETY SHOES	0.00	0.00	750.00	124.20	83.44%
101.41940.03210 TELEPHONE	0.00	552.09	9,000.00	4,434.06	50.73%
101.41940.03810 ELECTRIC UTILITIES	0.00	1,851.83	22,000.00	8,875.15	59.66%
101.41940.03830 GAS UTILITIES	0.00	381.59	20,000.00	8,188.52	59.06%
101.41940.03841 RUBBISH REMOVAL	0.00	209.43	4,150.00	1,436.28	65.39%
101.41940.04000 CONTRACTUAL SERVICE	0.00	160.00	940.00	160.00	82.98%
101.41940.07000 PERMANENT TRANSFERS OUT	0.00	0.00	9,014.00	0.00	100.00%
Total GOVERNMENT BUILDING Expenditures	0.00	5,119.14	100,211.00	41,786.50	58.30%
POLICE PROTECTION Expenditures					
101.42100.01010 FULL TIME EMPLOYEES	0.00	77,290.43	983,188.00	489,539.35	50.21%
101.42100.01013 OVERTIME	0.00	3,334.87	99,500.00	29,872.95	69.98%
101.42100.01050 VACATION BUY BACK	0.00	0.00	5,000.00	0.00	100.00%

CITY OF SPRING LAKE PARK
Statement of Revenue and Expenditures

Revised Budget
For GENERAL FUND (101)
For the Fiscal Period 2016-6 Ending June 30, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
101.42100.01210 PERA CONTRIBUTIONS-EMPLOYE	0.00	12,079.49	153,825.00	78,179.79	49.18%
101.42100.01220 FICA/MC CONTRIBUTIONS-EMPLO	0.00	1,832.89	25,144.00	11,688.78	53.51%
101.42100.01300 HEALTH INSURANCE	0.00	11,418.92	148,000.00	68,071.80	54.01%
101.42100.01313 PRUDENTIAL LIFE INSURANCE	0.00	56.28	665.00	333.34	49.87%
101.42100.01510 WORKERS COMPENSATION	0.00	0.00	25,000.00	27,909.14	(11.64%)
101.42100.02000 OFFICE SUPPLIES	0.00	15.55	3,600.00	(164.35)	104.57%
101.42100.02030 PRINTED FORMS	0.00	0.00	1,000.00	115.00	88.50%
101.42100.02040 RANGE EQUIP & SUPPLIES	0.00	0.00	7,550.00	4,162.55	44.87%
101.42100.02100 OPERATING SUPPLIES	0.00	5.50	3,500.00	1,027.77	70.64%
101.42100.02120 MOTOR FUELS & LUBRICANTS	0.00	1,679.48	23,700.00	6,237.82	73.68%
101.42100.02220 POSTAGE	0.00	32.47	1,900.00	318.37	83.24%
101.42100.03050 MEDICAL EXPENSE	0.00	0.00	2,000.00	273.00	86.35%
101.42100.03210 TELEPHONE	0.00	315.78	3,400.00	1,579.44	53.55%
101.42100.03211 DATA SERVICES	0.00	244.93	16,992.00	6,700.81	60.56%
101.42100.03300 CLOTHING & PERSONAL EQUIP	0.00	403.36	9,970.00	3,791.06	61.98%
101.42100.03310 TRAVEL EXPENSE	0.00	0.00	500.00	200.22	59.96%
101.42100.03421 800 MHZ RADIO	0.00	957.12	2,006.00	1,299.12	35.24%
101.42100.04000 CONTRACTUAL SERVICE	0.00	36.55	16,860.00	10,039.47	40.45%
101.42100.04050 MAINTENANCE AGREEMENTS	0.00	537.02	4,000.00	2,449.46	38.76%
101.42100.04060 AUTO EQUIPMENT REPAIR	0.00	0.00	20,000.00	9,742.04	51.29%
101.42100.04070 OTHER EQUIPMENT REPAIR	0.00	1,185.60	3,500.00	1,323.09	62.20%
101.42100.04300 CONFERENCE & SCHOOLS	0.00	1,201.40	12,050.00	5,174.40	57.06%
101.42100.04330 DUES & SUBSCRIPTIONS	0.00	0.00	1,485.00	1,290.00	13.13%
101.42100.05000 CAPITAL OUTLAY	0.00	20.75	35,472.00	30,009.40	15.40%
101.42100.07000 PERMANENT TRANSFERS OUT-800	0.00	7.89	25,355.00	626.24	97.53%
Total POLICE PROTECTION Expenditures	0.00	112,656.28	1,635,162.00	791,790.06	51.58%
FIRE PROTECTION Expenditures					
101.42200.04000 CONTRACTUAL SERVICE	0.00	16,588.00	199,057.00	99,528.00	50.00%
101.42200.04935 STATE FIRE AID	0.00	0.00	422,930.00	0.00	100.00%
101.42200.05000 CAPITAL OUTLAY	0.00	14,720.00	29,439.00	29,440.00	0.00%
Total FIRE PROTECTION Expenditures	0.00	31,308.00	651,426.00	128,968.00	80.20%
CODE ENFORCEMENT Expenditures					
101.42300.01010 FULL TIME EMPLOYEES	0.00	5,992.58	78,600.00	38,922.53	50.48%
101.42300.01030 PART TIME EMPLOYEES	0.00	0.00	10,080.00	0.00	100.00%
101.42300.01050 VACATION BUY BACK	0.00	0.00	1,462.00	0.00	100.00%
101.42300.01210 PERA CONTRIBUTIONS-EMPLOYE	0.00	449.44	5,858.00	2,919.17	50.17%
101.42300.01220 FICA/MC CONTRIBUTIONS-EMPLO	0.00	452.32	6,855.00	2,937.84	57.14%
101.42300.01300 HEALTH INSURANCE	0.00	771.28	9,850.00	4,663.31	52.66%
101.42300.01313 PRUDENTIAL LIFE INSURANCE	0.00	4.28	51.00	25.68	49.65%
101.42300.01510 WORKERS COMPENSATION	0.00	0.00	1,450.00	276.30	80.94%
101.42300.02000 OFFICE SUPPLIES	0.00	0.00	500.00	25.98	94.80%
101.42300.02100 OPERATING SUPPLIES	0.00	16.06	1,300.00	320.99	75.31%
101.42300.02120 MOTOR FUELS & LUBRICANTS	0.00	111.97	1,600.00	423.31	73.54%
101.42300.02200 REPAIR & MAINTENANCE	0.00	0.00	1,000.00	37.50	96.25%
101.42300.03210 TELEPHONE	0.00	52.63	1,000.00	263.27	73.67%
101.42300.03310 TRAVEL EXPENSE	0.00	3.00	150.00	3.00	98.00%
101.42300.04300 CONFERENCE & SCHOOLS	0.00	209.00	1,000.00	499.00	50.10%

CITY OF SPRING LAKE PARK
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Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
101.42300.04330 DUES & SUBSCRIPTIONS	0.00	0.00	2,000.00	2,211.55	(10.58%)
Total CODE ENFORCEMENT Expenditures	0.00	8,062.56	122,756.00	53,529.43	56.39%
STREET DEPARTMENT Expenditures					
101.43000.01010 FULL TIME EMPLOYEES	0.00	9,865.86	127,722.00	63,613.90	50.19%
101.43000.01013 OVERTIME	0.00	328.90	7,361.00	2,074.38	71.82%
101.43000.01020 ON CALL SALARIES	0.00	138.44	2,518.00	428.55	82.98%
101.43000.01050 VACATION BUY BACK	0.00	0.00	1,310.00	0.00	100.00%
101.43000.01210 PERA CONTRIBUTIONS-EMPLOYE	0.00	774.88	10,557.00	4,958.28	53.03%
101.43000.01220 FICA/MC CONTRIBUTIONS-EMPLO	0.00	769.97	10,821.00	5,002.84	53.77%
101.43000.01300 HEALTH INSURANCE	0.00	1,476.16	23,105.00	8,931.15	61.35%
101.43000.01313 PRUDENTIAL LIFE INSURANCE	0.00	8.86	107.00	53.19	50.29%
101.43000.01510 WORKERS COMPENSATION	0.00	0.00	9,000.00	8,326.61	7.48%
101.43000.02120 MOTOR FUELS & LUBRICANTS	0.00	1,199.12	18,000.00	3,991.90	77.82%
101.43000.02150 SHOP MATERIALS	0.00	368.85	2,000.00	2,075.70	(3.79%)
101.43000.02200 REPAIR & MAINTENANCE	0.00	95.62	7,500.00	4,091.28	45.45%
101.43000.02210 EQUIPMENT PARTS	0.00	24.01	6,000.00	3,428.36	42.86%
101.43000.02221 TIRES	0.00	0.00	760.00	0.00	100.00%
101.43000.02224 STREET MAINT SUPPLIES	0.00	0.00	1,393.00	0.00	100.00%
101.43000.02226 SIGNS & STRIPING	0.00	66.40	6,000.00	716.66	88.06%
101.43000.02280 UNIFORMS,SAFETY SHOES	0.00	0.00	1,690.00	849.44	49.74%
101.43000.03210 TELEPHONE	0.00	17.54	370.00	87.73	76.29%
101.43000.04000 CONTRACTUAL SERVICE	0.00	160.00	840.00	253.10	69.87%
101.43000.04300 CONFERENCE & SCHOOLS	0.00	230.00	400.00	302.50	24.38%
101.43000.04330 DUES & SUBSCRIPTIONS	0.00	0.00	100.00	0.00	100.00%
Total STREET DEPARTMENT Expenditures	0.00	15,524.61	237,554.00	109,185.57	54.04%
RECREATION DEPARTMENT Expenditures					
101.45100.01010 FULL TIME EMPLOYEES	0.00	15,958.01	207,245.00	103,258.19	50.18%
101.45100.01040 TEMPORARY EMPLOYEES	0.00	964.38	13,700.00	2,529.38	81.54%
101.45100.01050 VACATION BUY BACK	0.00	0.00	2,600.00	0.00	100.00%
101.45100.01210 PERA CONTRIBUTIONS-EMPLOYE	0.00	1,196.84	15,669.00	7,744.35	50.58%
101.45100.01220 FICA/MC CONTRIBUTIONS-EMPLO	0.00	1,273.28	17,165.00	7,954.56	53.66%
101.45100.01300 HEALTH INSURANCE	0.00	2,656.94	33,231.00	16,054.85	51.69%
101.45100.01313 PRUDENTIAL LIFE INSURANCE	0.00	14.54	176.00	87.24	50.43%
101.45100.01510 WORKERS COMPENSATION	0.00	0.00	1,700.00	567.72	66.60%
101.45100.02000 OFFICE SUPPLIES	0.00	116.44	1,625.00	1,589.47	2.19%
101.45100.02220 POSTAGE	0.00	47.16	6,800.00	1,891.23	72.19%
101.45100.02290 RECREATION EQUIP SUPPLIES	0.00	565.68	2,200.00	1,403.89	36.19%
101.45100.03310 TRAVEL EXPENSE	0.00	83.54	1,000.00	579.43	42.06%
101.45100.03500 PRINTING & PUBLISHING	0.00	0.00	9,857.00	2,069.58	79.00%
101.45100.04300 CONFERENCE & SCHOOLS	0.00	0.00	1,400.00	20.00	98.57%
101.45100.04330 DUES & SUBSCRIPTIONS	0.00	0.00	435.00	421.29	3.15%
Total RECREATION DEPARTMENT Expenditures	0.00	22,876.81	314,803.00	146,171.18	53.57%
PARKS DEPARTMENT Expenditures					
101.45200.01010 FULL TIME EMPLOYEES	0.00	10,345.86	133,160.00	66,708.48	49.90%
101.45200.01013 OVERTIME	0.00	918.95	7,211.00	2,682.14	62.80%
101.45200.01020 ON CALL SALARIES	0.00	178.02	2,518.00	345.10	86.29%

CITY OF SPRING LAKE PARK
Statement of Revenue and Expenditures
Revised Budget
For GENERAL FUND (101)
For the Fiscal Period 2016-6 Ending June 30, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
101.45200.01050 VACATION BUY BACK	0.00	0.00	2,474.00	0.00	100.00%
101.45200.01210 PERA CONTRIBUTIONS-EMPLOYE	0.00	858.26	10,943.00	5,230.47	52.20%
101.45200.01220 FICA/MC CONTRIBUTIONS-EMPLO	0.00	860.00	11,305.00	5,308.43	53.04%
101.45200.01300 HEALTH INSURANCE	0.00	1,555.64	23,103.00	9,408.00	59.28%
101.45200.01313 PRUDENTIAL LIFE INSURANCE	0.00	8.92	107.00	53.51	49.99%
101.45200.01510 WORKERS COMPENSATION	0.00	0.00	10,500.00	8,861.63	15.60%
101.45200.02100 OPERATING SUPPLIES	0.00	0.00	1,000.00	0.00	100.00%
101.45200.02120 MOTOR FUELS & LUBRICANTS	0.00	1,124.46	17,000.00	3,714.97	78.15%
101.45200.02200 REPAIR & MAINTENANCE	0.00	(6,189.50)	7,000.00	2,375.50	66.06%
101.45200.02205 LAKESIDE PK EXP TO BE REIM	0.00	0.00	0.00	5,185.75	0.00%
101.45200.02210 EQUIPMENT PARTS	0.00	185.13	3,000.00	2,531.45	15.62%
101.45200.02221 TIRES	0.00	0.00	600.00	0.00	100.00%
101.45200.02225 LANDSCAPING MATERIALS	0.00	1,236.31	8,600.00	5,138.30	40.25%
101.45200.02280 UNIFORMS,SAFETY SHOES	0.00	0.00	1,700.00	849.44	50.03%
101.45200.02290 RECREATION EQUIP SUPPLIES	0.00	2,435.32	1,530.00	2,499.15	(63.34%)
101.45200.03210 TELEPHONE	0.00	52.63	232.00	263.24	(13.47%)
101.45200.03810 ELECTRIC UTILITIES	0.00	362.47	3,800.00	1,993.23	47.55%
101.45200.03830 GAS UTILITIES	0.00	169.94	4,000.00	1,848.22	53.79%
101.45200.03841 RUBBISH REMOVAL	0.00	0.00	300.00	63.87	78.71%
101.45200.04190 SATELLITE RENTAL	0.00	252.00	1,300.00	436.50	66.42%
101.45200.04300 CONFERENCE & SCHOOLS	0.00	0.00	800.00	72.50	90.94%
101.45200.04500 CONTRACTUAL SERVICES	0.00	160.00	760.00	253.10	66.70%
101.45200.04901 LAKESIDE PARK EXPENSE	0.00	11,500.00	11,500.00	11,500.00	0.00%
Total PARKS DEPARTMENT Expenditures	0.00	26,014.41	264,443.00	137,322.98	48.07%
FORESTRY Expenditures					
101.45300.02100 OPERATING SUPPLIES	0.00	0.00	46.00	0.00	100.00%
101.45300.04000 CONTRACTUAL SERVICE	0.00	0.00	1,000.00	0.00	100.00%
101.45300.04300 CONFERENCE & SCHOOLS	0.00	0.00	545.00	390.00	28.44%
Total FORESTRY Expenditures	0.00	0.00	1,591.00	390.00	75.49%
MISCELLANEOUS Expenditures					
101.49000.01313 RETIREES LIFE INSURANCE	0.00	0.00	50.00	0.00	100.00%
101.49000.03600 INSURANCE	0.00	2,000.00	45,000.00	41,983.36	6.70%
101.49000.04390 MISCELLANEOUS	0.00	1,430.08	1,000.00	1,550.40	(55.04%)
101.49000.04420 SURCHARGES-PLMG	0.00	0.00	200.00	13.00	93.50%
101.49000.04430 SURCHARGES-HTG	0.00	0.00	400.00	19.99	95.00%
101.49000.04440 SURCHARGES-BLDG	0.00	0.00	2,000.00	122.61	93.87%
101.49000.07000 PERMANENT TRANSFERS OUT	0.00	0.00	170,000.00	10,000.00	94.12%
Total MISCELLANEOUS Expenditures	0.00	3,430.08	218,650.00	53,689.36	75.45%
Total GENERAL FUND Expenditures	\$ 0.00	\$ 275,871.17	\$ 4,242,858.00	\$ 1,773,036.31	58.21%
GENERAL FUND Excess of Revenues Over Expenditures	\$ 0.00	\$ (221,133.92)	\$ 0.00	\$ (1,614,337.72)	0.00%

CITY OF SPRING LAKE PARK
Statement of Revenue and Expenditures
Revised Budget

For the Fiscal Period 2016-6 Ending June 30, 2016

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$	0.00	\$ 54,737.25	\$ 4,242,858.00	\$ 158,698.59	96.26%
Total Expenditures	\$	0.00	\$ 275,871.17	\$ 4,242,858.00	\$ 1,773,036.31	58.21%
Total Excess of Revenues Over Expenditures	\$	0.00	\$ (221,133.92)	\$ 0.00	\$ (1,614,337.72)	0.00%

CITY OF SPRING LAKE PARK
Statement of Revenue and Expenditures

Revised Budget
For PUBLIC UTILITIES OPERATIONS (601)
For the Fiscal Period 2016-6 Ending June 30, 2016

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
Revenues						
601.00000.34950	MISC REVENUE-NSF CHRGS	\$ 0.00	\$ 0.00	\$ 0.00	\$ 231.38	0.00%
601.00000.36210	INTEREST EARNINGS	0.00	0.00	50,000.00	0.00	100.00%
601.00000.37101	WATER COLLECTIONS	0.00	300.74	460,950.00	161,173.82	65.03%
601.00000.37103	SALES TAX COLLECTED	0.00	0.00	5,000.00	2,307.61	53.85%
601.00000.37104	PENALTIES/WATER	0.00	1.12	6,000.00	3,064.21	48.93%
601.00000.37109	SAFE DRINKING WATER FEE	0.00	15.72	13,928.00	6,970.78	49.95%
601.00000.37111	ADMINISTRATIVE CHARGE	0.00	77.35	68,000.00	35,490.02	47.81%
601.00000.37115	ESTIMATE READING CHRG	0.00	0.00	50.00	20.00	60.00%
601.00000.37151	WATER RECONNECT-CALL OUT F	0.00	0.00	1,200.00	813.50	32.21%
601.00000.37170	WATER PERMITS	0.00	0.00	100.00	0.00	100.00%
601.00000.37171	WATER PERMIT SURCHARGES	0.00	0.00	10.00	0.00	100.00%
601.00000.37172	WATER METER SALES & INSTALLA	0.00	0.00	1,000.00	893.20	10.68%
601.00000.37201	SEWER COLLECTIONS	0.00	615.88	790,100.00	358,896.96	54.58%
601.00000.37204	PENALTIES-SEWER	0.00	(3.73)	15,000.00	6,264.00	58.24%
601.00000.37250	SEWER CONNECTION CHARGES	0.00	0.00	2,700.00	0.00	100.00%
601.00000.37270	SEWER PERMITS	0.00	0.00	100.00	75.00	25.00%
601.00000.37271	SEWER PERMIT SURCHARGES	0.00	0.00	10.00	0.00	100.00%
601.00000.37273	SEWER HOOK-UP CHARGES	0.00	0.00	150.00	0.00	100.00%
601.00000.39206	TRANSFER FROM RECYCLING FU	0.00	0.00	1,000.00	0.00	100.00%
Total Revenues		0.00	1,007.08	1,415,298.00	576,200.48	59.29%
Total PUBLIC UTILITIES OPERATIONS Revenues		\$ 0.00	\$ 1,007.08	\$ 1,415,298.00	\$ 576,200.48	59.29%

Expenditures**WATER DEPARTMENT Expenditures**

601.49400.01010	FULL TIME EMPLOYEES	\$ 0.00	\$ 7,927.23	\$ 100,916.00	\$ 51,208.62	49.26%
601.49400.01013	OVERTIME	0.00	688.04	7,061.00	2,621.90	62.87%
601.49400.01020	ON CALL SALARIES	0.00	165.76	2,421.00	385.60	84.07%
601.49400.01040	TEMPORARY EMPLOYEES	0.00	2,147.81	19,100.00	3,078.06	83.88%
601.49400.01050	VACATION BUY BACK	0.00	0.00	950.00	0.00	100.00%
601.49400.01210	PERA CONTRIBUTIONS-EMPLOYE	0.00	658.59	8,280.00	4,066.19	50.89%
601.49400.01220	FICA/MC CONTRIBUTIONS-EMPLO	0.00	820.63	9,979.00	4,333.52	56.57%
601.49400.01300	HEALTH & DENTAL INSURANCE	0.00	1,306.06	18,606.00	7,900.10	57.54%
601.49400.01313	LIFE INSURANCE	0.00	7.68	95.00	46.07	51.51%
601.49400.01510	WORKERS COMPENSATION	0.00	0.00	6,500.00	6,413.47	1.33%
601.49400.02000	OFFICE SUPPLIES	0.00	0.00	800.00	171.30	78.59%
601.49400.02030	PRINTED FORMS	0.00	0.00	2,000.00	571.15	71.44%
601.49400.02100	OPERATING SUPPLIES	0.00	0.00	800.00	389.20	51.35%
601.49400.02120	MOTOR FUELS & LUBRICANTS	0.00	223.92	4,000.00	838.64	79.03%
601.49400.02200	REPAIR & MAINTENANCE	0.00	763.33	48,500.00	27,064.15	44.20%
601.49400.02210	EQUIPMENT PARTS	0.00	66.35	1,000.00	397.54	60.25%
601.49400.02220	POSTAGE	0.00	444.37	2,500.00	1,332.85	46.69%
601.49400.02221	TIRES	0.00	0.00	1,000.00	0.00	100.00%
601.49400.02222	STREET REPAIRS	0.00	0.00	1,000.00	1,000.00	0.00%
601.49400.02261	WATER TESTING	0.00	64.00	800.00	328.00	59.00%
601.49400.02262	WATER METER & SUPPLIES	0.00	0.00	5,500.00	6,541.76	(18.94%)

CITY OF SPRING LAKE PARK
Statement of Revenue and Expenditures

Revised Budget
For PUBLIC UTILITIES OPERATIONS (601)
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Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
601.49400.02264 SAFE DRINKING WATER FEE	0.00	3,478.00	13,844.00	6,956.04	49.75%
601.49400.02280 UNIFORM ALLOWANCE	0.00	0.00	950.00	558.94	41.16%
601.49400.03010 AUDIT & ACCTG SERVICES	0.00	712.50	2,502.00	712.50	71.52%
601.49400.03030 ENGINEERING FEES	0.00	0.00	1,000.00	1,250.25	(25.03%)
601.49400.03040 LEGAL FEES	0.00	0.00	300.00	0.00	100.00%
601.49400.03210 TELEPHONE	0.00	43.86	900.00	238.61	73.49%
601.49400.03310 TRAVEL EXPENSE	0.00	5.37	1,200.00	5.37	99.55%
601.49400.03500 PRINTING & PUBLISHING	0.00	0.00	7,000.00	4,764.57	31.93%
601.49400.03600 INSURANCE	0.00	0.00	8,900.00	8,244.20	7.37%
601.49400.03870 WATER USAGE-CITY OF BLAINE	0.00	0.00	4,000.00	517.82	87.05%
601.49400.04000 CONTRACTUAL SERVICE	0.00	160.00	5,850.00	8,064.40	(37.85%)
601.49400.04050 MAINTENANCE AGREEMENTS	0.00	75.74	13,775.00	2,478.74	82.01%
601.49400.04300 CONFERENCE & SCHOOLS	0.00	0.00	2,000.00	1,602.18	19.89%
601.49400.04330 DUES & SUBSCRIPTIONS	0.00	0.00	525.00	441.00	16.00%
601.49400.04370 PERMITS AND TAXES	0.00	0.00	7,800.00	4,657.52	40.29%
601.49400.04470 SURCHARGES-WATER	0.00	0.00	10.00	0.00	100.00%
601.49400.07000 PERMANENT TRANSFERS OUT	0.00	0.00	99,801.00	0.00	100.00%
Total WATER DEPARTMENT Expenditures	0.00	19,759.24	412,165.00	159,180.26	61.38%
WATER TREATMENT PLANT Expenditures					
601.49402.02100 OPERATING SUPPLIES	0.00	0.00	100.00	0.00	100.00%
601.49402.02120 MOTOR FUELS & LUBRICANTS	0.00	0.00	2,000.00	0.00	100.00%
601.49402.02160 CHEMICALS & CHEMICAL PROD	0.00	0.00	23,000.00	6,697.14	70.88%
601.49402.02200 REPAIR & MAINTENANCE	0.00	1,827.83	10,000.00	4,862.18	51.38%
601.49402.02210 EQUIPMENT PARTS	0.00	0.00	5,000.00	278.17	94.44%
601.49402.03030 ENGINEERING FEES	0.00	0.00	1,000.00	0.00	100.00%
601.49402.03500 PRINTING & PUBLISHING	0.00	0.00	0.00	548.25	0.00%
601.49402.03600 INSURANCE	0.00	0.00	11,300.00	10,409.40	7.88%
601.49402.03810 ELECTRIC UTILITIES	0.00	5,851.16	80,000.00	30,465.27	61.92%
601.49402.03830 GAS UTILITIES	0.00	202.90	3,000.00	1,232.13	58.93%
601.49402.04000 CONTRACTUAL SERVICE	0.00	0.00	1,000.00	0.00	100.00%
601.49402.04370 PERMITS,DUES,SUBSCRIPTIONS	0.00	0.00	2,850.00	975.00	65.79%
601.49402.07000 PERMANENT TRANSFERS OUT	0.00	0.00	43,635.00	0.00	100.00%
Total WATER TREATMENT PLANT Expenditures	0.00	7,881.89	182,885.00	55,467.54	69.67%
SEWER DEPARTMENT Expenditures					
601.49450.01010 FULL TIME EMPLOYEES	0.00	7,927.24	100,916.00	51,208.70	49.26%
601.49450.01013 OVERTIME	0.00	688.07	7,061.00	2,621.98	62.87%
601.49450.01020 ON CALL SALARIES	0.00	165.76	2,421.00	385.61	84.07%
601.49450.01040 TEMPORARY EMPLOYEES	0.00	2,147.82	19,100.00	3,078.07	83.88%
601.49450.01050 VACATION BUY BACK	0.00	0.00	950.00	0.00	100.00%
601.49450.01210 PERA CONTRIBUTIONS-EMPLOYE	0.00	658.63	8,280.00	4,066.48	50.89%
601.49450.01220 FICA/MC CONTRIBUTIONS-EMPLO	0.00	820.76	9,979.00	4,333.92	56.57%
601.49450.01300 HEALTH & DENTAL INSURANCE	0.00	1,306.06	18,606.00	7,900.28	57.54%
601.49450.01313 LIFE INSURANCE	0.00	7.70	95.00	46.19	51.38%
601.49450.01510 WORKERS COMPENSATION	0.00	0.00	6,500.00	6,413.47	1.33%
601.49450.02000 OFFICE SUPPLIES	0.00	0.00	800.00	38.31	95.21%
601.49450.02030 PRINTED FORMS	0.00	0.00	1,500.00	571.16	61.92%
601.49450.02100 OPERATING SUPPLIES	0.00	0.00	500.00	710.99	(42.20%)

CITY OF SPRING LAKE PARK
Statement of Revenue and Expenditures

Revised Budget
For PUBLIC UTILITIES OPERATIONS (601)
For the Fiscal Period 2016-6 Ending June 30, 2016

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
601.49450.02120 MOTOR FUELS & LUBRICANTS	0.00	223.92	4,000.00	838.61	79.03%
601.49450.02200 REPAIR & MAINTENANCE	0.00	0.00	10,000.00	2,089.44	79.11%
601.49450.02210 EQUIPMENT PARTS	0.00	0.00	2,000.00	298.50	85.08%
601.49450.02220 POSTAGE	0.00	444.37	2,500.00	1,107.82	55.69%
601.49450.02221 TIRES	0.00	0.00	1,000.00	0.00	100.00%
601.49450.02222 STREET REPAIRS	0.00	0.00	1,000.00	1,000.00	0.00%
601.49450.02262 WATER METER & SUPPLIES	0.00	0.00	5,000.00	6,541.74	(30.83%)
601.49450.02280 UNIFORM ALLOWANCE	0.00	0.00	950.00	558.95	41.16%
601.49450.03010 AUDIT & ACCTG SERVICES	0.00	712.50	2,502.00	712.50	71.52%
601.49450.03030 ENGINEERING FEES	0.00	0.00	1,000.00	1,250.25	(25.03%)
601.49450.03040 LEGAL FEES	0.00	0.00	300.00	0.00	100.00%
601.49450.03210 TELEPHONE	0.00	43.86	700.00	238.64	65.91%
601.49450.03310 TRAVEL EXPENSE	0.00	5.38	1,000.00	5.38	99.46%
601.49450.03500 PRINTING & PUBLISHING	0.00	0.00	300.00	0.00	100.00%
601.49450.03600 INSURANCE	0.00	0.00	8,700.00	7,791.02	10.45%
601.49450.03810 ELECTRIC UTILITIES	0.00	227.22	3,200.00	1,342.18	58.06%
601.49450.03840 METRO WASTE CONTROL	0.00	40,896.76	490,716.00	286,277.32	41.66%
601.49450.04000 CONTRACTUAL SERVICE	0.00	160.00	11,850.00	3,253.10	72.55%
601.49450.04050 MAINTENANCE AGREEMENTS	0.00	75.75	11,460.00	256.23	97.76%
601.49450.04300 CONFERENCE & SCHOOLS	0.00	0.00	2,450.00	1,355.45	44.68%
601.49450.04330 DUES & SUBSCRIPTIONS	0.00	0.00	150.00	0.00	100.00%
601.49450.04390 MISCELLANEOUS	0.00	0.00	100.00	0.00	100.00%
601.49450.04450 RESERVE CAPACITY CHARGES	0.00	0.00	2,700.00	0.00	100.00%
601.49450.04460 SURCHARGES-SEWER	0.00	0.00	10.00	0.00	100.00%
601.49450.07000 PERMANENT TRANSFERS OUT	0.00	0.00	79,952.00	0.00	100.00%
Total SEWER DEPARTMENT Expenditures	0.00	56,511.80	820,248.00	396,292.29	51.69%
Total PUBLIC UTILITIES OPERATIONS Expenditures	\$ 0.00	\$ 84,152.93	\$ 1,415,298.00	\$ 610,940.09	56.83%
PUBLIC UTILITIES OPERATIONS Excess of Revenues Over \$	0.00	\$ (83,145.85)	\$ 0.00	\$ (34,739.61)	0.00%

CITY OF SPRING LAKE PARK
Statement of Revenue and Expenditures
Revised Budget

For the Fiscal Period 2016-6 Ending June 30, 2016

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$	0.00	\$ 1,007.08	\$ 1,415,298.00	\$ 576,200.48	59.29%
Total Expenditures	\$	0.00	\$ 84,152.93	\$ 1,415,298.00	\$ 610,940.09	56.83%
Total Excess of Revenues Over Expenditures	\$	0.00	\$ (83,145.85)	\$ 0.00	\$ (34,739.61)	0.00%

CITY OF SPRING LAKE PARK
STATEMENT OF FUND BALANCE
JUNE, 2016

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE</u>
101	GENERAL	\$ (131,554.75)
102	ELECTIONS	\$ 56,569.62
103	POLICE RESERVES	\$ 898.20
104	NORTH CENTRAL SUBURBAN CABLE	\$ 9,694.93
108	POLICE FORFEITURES	\$ 22,647.10
112	ESCROW TRUST	\$ 114,232.43
 <u>SPECIAL REVENUE FUNDS</u>		
224	SMALL EQUIPMENT REPLACEMENT	\$ 21,075.79
225	PARK ACQUISITION & IMPROVEMENTS	\$ 228,182.77
226	PARK EQUIPMENT & IMPROVEMENTS	\$ 7,042.51
227	HRA EXCESS	\$ 157,123.54
229	SANBURNOL PARK IMPROVEMENTS	\$ 12,711.12
230	RECYCLING	\$ 38,235.16
234	STREET LIGHTING	\$ 31,144.30
235	RIGHT-OF-WAY MAINTENANCE	\$ 16,315.75
237	PARK & RECREATION SPECIAL PROJECTS	\$ 18,058.40
238	GRANTS & SPECIAL PROJECTS	\$ 1,701.97
240	TOWER DAYS	\$ 9,035.93
243	PUBLIC SAFETY RADIO REPLACEMENT	\$ 50,113.80
244	RECREATION PROGRAMS	\$ 366,351.27
248	TRAFFIC EDUCATION	\$ 56,819.87
 <u>DEBT SERVICE FUNDS</u>		
313	2011A FIRE EQUIPMENT BOND-DEBT SERVICE	\$ 4,101.00
328	PUBLIC WORKS BUILDING-DEBT SERVICE	\$ (5,870.00)
329	2013A EQUIPMENT CERTIFICATE-DEBT SERVICE	\$ 11,009.28
330	2014A G.O. IMPRV-DEBT SERVICE (2014-15 STR)	\$ 578,066.48
384	2005A FIRE DEPARTMENT-DEBT SERVICE	\$ 28,989.46
 <u>CAPITAL PROJECTS FUNDS</u>		
400	REVOLVING CONSTRUCTION	\$ 773,786.18
402	MSA MAINTENANCE	\$ 47,871.00
403	CAPITAL REPLACEMENT	\$ 450,032.62
407	SEALCOATING	\$ 111,851.39
410	LAKESIDE/LIONS PARK IMPROVEMENT	\$ 21,651.29
416	BUILDING MAINTENANCE & RENEWAL	\$ 102,746.75
421	81ST AVE REHAB-MSA	\$ 61,184.09
425	STORM SEWER REHAB	\$ 67,132.52
427	ABLE ST & TERRACE RD IMPROVEMENTS	\$ 89,802.03
428	PUBLIC WORKS BUILDING	\$ (1,694.34)
429	2013 EQUIPMENT CERTIFICATE	\$ 102,249.40
430	2014-2015 ST IMPRV PRJ	\$ 536,854.82
 <u>ENTERPRISE FUNDS</u>		
600	PUBLIC UTILITY RENEWAL & REPLACEMENT	\$ 2,045,913.66
601	PUBLIC UTILITY OPERATIONS	\$ 1,060,673.49
602	WATER TREATMENT PLANT	\$ 294,552.51
609	MUNICIPAL LIQUOR	\$ 83,870.29
610	ON-SALE NOTE PROCEEDS	\$ 519,105.67
 <u>INTERNAL SERVICE FUNDS</u>		
700	SEVERANCE	\$ (77,409.90)
 GRAND TOTAL		 \$ 7,992,869.40



Stantec Consulting Services Inc.
2335 Highway 36 West
St. Paul MN 55113
Tel: (651) 636-4600
Fax: (651) 636-1311

July 13, 2016

Honorable Mayor and City Council
City of Spring Lake Park
1301 81st Avenue NE
Spring Lake Park, MN 55432

Re: 2015 Sanitary Sewer Lining Project
Project No. 193803135
Contractor's Request for Payment No. 4/FINAL

Dear Mayor and Councilmembers:

Attached for your approval is Contractor's Request for Payment No. 4/FINAL for the 2015 Sanitary Sewer Lining Project. The prime Contractor on this project is Visu-Sewer Inc.

The work on this project was completed in 2015. This request simply releases the 5% retainage that has been held as part of the warranty requirements. This request is covered under Visu-Sewer Invoice 27426. Terry Randall has approved this payment request.

We have reviewed the contractor's payment request and found it to be in order. We recommend approval. **If the City wishes to approve this request, then payment should be made to Visu-Sewer, Inc. in the amount of \$7,487.37.**

Please execute the payment request documents. Keep one copy for your records, forward two copies to Visu-Sewer Inc. (one for them and one for their bond company), and return one copy to me.

Feel free to contact Harlan Olson or me if you have any questions.

Regards,
STANTEC

A handwritten signature in blue ink, appearing to read "Phil Gravel".

Phil Gravel
City Engineer

Enclosures



Owner:	City of Spring Lake Park, 1301 81st Ave. NE, Spring Lake Park, Mn 55432	Date:	July 13, 2016
For Period:	3/17/2016 to 7/13/2016	Request No:	4/FINAL
Contractor:	Visu-Sewer, Inc., W230 N4855 Betker Dr., Pewaukee, WI 53072		

CONTRACTOR'S REQUEST FOR PAYMENT

2105 SANITARY SEWER LINING
STANTEC PROJECT NO. 193803135

SUMMARY

1	Original Contract Amount		\$	152,976.60
2	Change Order - Addition	\$	0.00	
3	Change Order - Deduction	\$	0.00	
4	Revised Contract Amount		\$	152,976.60
5	Value Completed to Date		\$	149,747.40
6	Material on Hand		\$	0.00
7	Amount Earned		\$	149,747.40
8	Less Retainage 0%		\$	0.00
9	Subtotal		\$	149,747.40
10	Less Amount Paid Previously		\$	142,260.03
11	Liquidated damages -		\$	0.00
12	AMOUNT DUE THIS REQUEST FOR PAYMENT NO.	4/FINAL	\$	7,487.37

Recommended for Approval by:
STANTEC

Phil Havel 7/13/16

Approved by Contractor:
VISU-SEWER INC.

Per Visu-Sewer Invoice 27426

Approved by Owner:
CITY OF SPRING LAKE PARK

Specified Contract Completion Date:

Date:

No.	Item	Unit	Contract Quantity	Unit Price	Current Quantity	Quantity to Date	Amount to Date
BASE BID:							
1	MOBILIZATION	LS	1	4350.00		1	\$4,350.00
2	TRAFFIC CONTROL	LS	1	1500.00		1	\$1,500.00
3	SEWER REHABILITATION, 8-INCH OR 9-INCH CIPP	LF	5165	24.20		5139	\$124,363.80
4	SEWER REHABILITATION, 10-INCH CIPP	LS	198	53.20		198	\$10,533.60
5	GROUT SERVICE LATERAL CONNECTION	EA	58	200.00		45	\$9,000.00
	TOTAL BASE QUOTE:						\$149,747.40

TOTAL BASE BID:

\$149,747.40

TOTAL WORK COMPLETED TO DATE

\$149,747.40

PROJECT PAYMENT STATUS

OWNER CITY OF SPRING LAKE PARK
STANTEC PROJECT NO. 193803135
CONTRACTOR VISU-SEWER INC.

CHANGE ORDERS

No.	Date	Description	Amount
Total Change Orders			

PAYMENT SUMMARY

No.	From	To	Payment	Retainage	Completed
1	11/01/2015	11/10/2015	43,838.89	2,307.31	46,146.20
2	11/11/2015	01/26/2016	89,871.14	7,037.37	140,747.40
3	01/27/2016	03/16/2016	8,550.00	7,487.37	149,747.40
4/FINAL	03/17/2016	07/13/2016	7,487.37		149,747.40

Material on Hand

Total Payment to Date	\$149,747.40	Original Contract	\$152,976.60
Retainage Pay No. 4/FINAL		Change Orders	
Total Amount Earned	\$149,747.40	Revised Contract	\$152,976.60



www.visu-sewer.com

SPRING LAKE PARK
C/O PHIL GRAVEL/STANTEC
2335 W. HWY 36
ST PAUL, MN 55113

INVOICE NUMBER: 27426
INVOICE DATE: 2/29/2016

ATTN: ACCOUNTS PAYABLE
RE: 2015 SEWER LINING PROJECT/
STANTEK PROJ# 193803135
PAY ESTIMATE # 4 / FINAL

CUSTOMER NO. 1207
JOB NO. 15177M

ITEM	DESCRIPTION	EST. QTY	U/M	PRICE	COMPLETED THIS PERIOD	TO DATE	AMOUNT
1	MOB	1	LS	4,350.00		1.00	4,350.00
2	TRAFFIC CONTROL	1	LS	1,500.00		1.00	1,500.00
3	CIPP 8"-9"	5,165	LF	24.20		5,139.00	124,363.80
4	CIPP 10"	198	LF	53.00 51.10		198.00	10,494.00 10,117.80
5	GROUT LATERAL	58	EA	200.00	45.00	45.00	9,000.00

7/13/16
Release 5% retainage
amount of \$7,487.37
P.H.M.
TOTAL WORK COMPLETED 149,707.80

PLEASE REMIT TO:

VISU-SEWER, INC.
P.O. BOX 804
PEWAUKEE, WI 53072-0804

LESS 5% RETAINAGE 7,487.37

LESS PREVIOUS PAYMENTS 133,710.03

TOTAL AMOUNT DUE 8,512.38
50.00

DUE UPON RECEIPT OF INVOICE.
A SERVICE CHARGE OF 1 1/2 % PER MONTH MAY
BE CHARGED ON ALL PAST DUE ACCOUNTS.

Visu-Sewer, Inc.

W230 N4855 Betker Dr, Pewaukee, WI 53072 (P) 800-876-8478 / 262-695-2340 (F) 262-695-2359

Equal Employment Opportunity/Affirmative Action Employer

City of Spring Lake Park
1301 81st Avenue NE
Spring Lake Park, MN 55432

Contractor's Licenses

July 18, 2016

Sign Contractor

Fast Eddy's Flags and Signs

City of Spring Lake Park
1301 81st Avenue NE
Spring Lake Park, MN 55432

Massage Therapy

July 18, 2016

Enterprise and Individual License

Julia Wang

Dynasty Massage

7777 Hwy 65 NE

City of Spring Lake Park
1301 81st Avenue NE
Spring Lake Park, MN 55432

Sign Permit

July 18, 2016

Maharaja Indian Cuisine

8492 Central Avenue NE

CITY OF SPRING LAKE PARK
1301 81ST AVENUE N E
SPRING LAKE PARK, MN 55432

SIGN PERMIT APPLICATION

DATE: 7-8-16
NAME OF APPLICANT: Edmund J. Gallagher - Fast Eddy's Signs
ADDRESS OF APPLICANT: 359 1st Ave. S., South St. Paul, MN 55075
TELEPHONE NUMBER OF APPLICANT: 651-248-1271

NAME OF BUSINESS AND LOCATION of building structure, or lot to which or upon which the sign is
to be attached or erected MAHARAJA INDIAN CUISINE
8492 CENTRAL AVE NE SPRING LAKE PARK, MN

New Construction: _____ Remodel: ☒ Word Change Only: _____

Attach a drawing or sketch showing the position of the sign in relation to the nearest building, structures, public streets, right-of-way and property lines. Said drawing to be prepared to scale.

Attach two (2) blueprints or ink drawings of the plans and specifications and method of construction or attachment to the building or in the ground, including all dimensions. Show location of all light sources, wattage, type and color of lights and details of light shields or shades.

Attach a copy of stress sheets and calculations showing the structure is designed for dead load and wind velocity in the amount required by this and all other Ordinances of the City, if requested by the Building Inspection Department.

Name of person, firm or corporation erecting the structure: FAST EDDY'S FLAGS & SIGNS

Address: 359 1st Ave S., South St. Paul, MN 55075

Is an Electrical Permit required? _____

I, the undersigned applicant, do further make the following agreement with the City of Spring Lake Park

- Mn:
- 1) To authorize and direct the City of Spring Lake Park to remove and dispose of any signs and sign structures on which a Permit has been issued but which was not renewed, if the owner does not remove the same within thirty (30) days following the expiration of the Permit.
 - 2) To authorize and direct the City of Spring Lake Park to remove said sign and sign structure, at the expense of the applicant, where maintenance is not furnished, but only after a hearing and after notice of sixty (60) days, specifying the maintenance required by the City.
 - 3) To provide any other additional information which may be required by the Building Inspection Department.


SIGNATURE OF APPLICANT

FOR OFFICE USE ONLY:*****

FEE: \$ 60.00 RECEIPT NUMBER: _____

DATE OF APPROVAL: _____ DATE OF ISSUE: _____

REASON FOR DENIAL: _____

ADDITIONAL REQUIREMENTS FOR SIGN PERMIT:

SQUARE FOOTAGE OF FRONT OF BUILDING: 1724

SQUARE FOOTAGE OF ALL EXISTING SIGNS: 111

SQUARE FOOTAGE OF PROPOSED SIGN OR SIGNS: 25

INCLUDE A DRAWING SHOWING LOCATION AND MESSAGE ON SIGN.

IF YOU ARE NOT THE OWNER OF THE PROPERTY, INCLUDE A SIGNED LETTER FROM THE OWNER GIVING PERMISSION TO ERECT THE SIGN.

NOTE: ALL APPLICATIONS ARE DUE BY NOON ON THE THURSDAY PRECEEDING THE COUNCIL MEETING.

DRAWING:

Existing

Western Choppers 54

WB. Tattoos 32

Lincoln Pawn 111

Existing
60
60
9
36

517 30%
111 Existing
25 proposed

381 Remaining

Proposed
25 - \$60.00

EXISTING



PROPOSED



**ALUMINUM SIGN BOX CABINET WITH
INNER STEEL FRAME ATTACHED TO
3/4 IN. STEEL BOTTOM MOUNT PLATE
TO MOUNT ON EXISTING SIGN PEDESTAL
ON ROOF TOP**

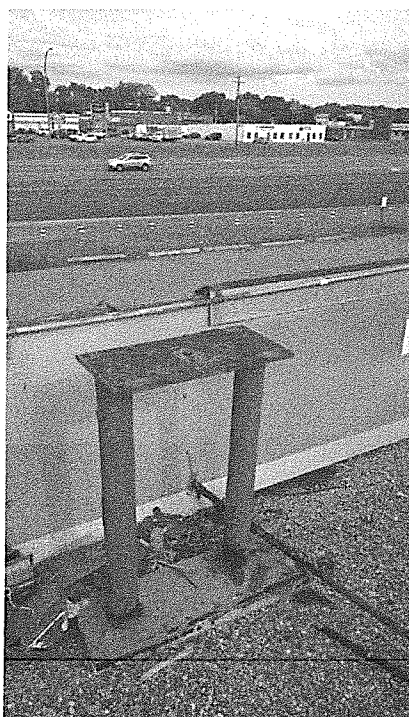
**POLYCARBONITE PLASTIC SIGN FACE
WITH LED BACK LIGHTING 90 WATTS**

**SIGN MOUNT PLATE TO BOLT ON
TO SIGN PEDESTAL ON ROOF TOP
3/4 IN. X 10 IN. X 24 IN.**

EXISTING



PROPOSED



**ALUMINUM SIGN BOX CABINET WITH
INNER STEEL FRAME ATTACHED TO
3/4 IN. STEEL BOTTOM MOUNT PLATE
TO MOUNT ON EXISTING SIGN PEDESTAL
ON ROOF TOP**

**POLYCARBONITE PLASTIC SIGN FACE
WITH LED BACK LIGHTING 90 WATTS**

**SIGN MOUNT PLATE TO BOLT ON
TO SIGN PEDESTAL ON ROOF TOP
3/4 IN. X 10 IN. X 24 IN.**

CITY OF SPRING LAKE PARK

FINANCIAL STATEMENTS

DECEMBER 31, 2015



**CITY OF SPRING LAKE PARK
FINANCIAL STATEMENTS
For the Fiscal Year Ended December 31, 2015**

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CITY OF SPRING LAKE PARK

INTRODUCTORY SECTION

DECEMBER 31, 2015

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**CITY OF SPRING LAKE PARK
ELECTED AND APPOINTED OFFICIALS
December 31, 2015**

POSITION	NAME	TERM EXPIRES
ELECTED OFFICIALS		
City Council:		
Mayor	Cindy Hansen	December 31, 2018
Council Member	Robert Nelson	December 31, 2016
Council Member	Ken Wendling	December 31, 2018
Council Member	Jeanne Mason	December 31, 2018
Council Member	Bill Nash	December 31, 2016
APPOINTED OFFICIALS		
City Administrator, Clerk-Treasurer	Daniel R. Buchholtz	Continuous
Accountant	Peggy Anderson	Continuous

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CITY OF SPRING LAKE PARK

FINANCIAL SECTION

DECEMBER 31, 2015

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council
City of Spring Lake Park

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Spring Lake Park, Minnesota as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to 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 of Spring Lake Park, Minnesota as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 5 to the financial statements, in 2015 the City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board (GASB) Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 13 and the required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Spring Lake Park, Minnesota's basic financial statements. The introductory section and combining and individual nonmajor fund financial statements listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2016, on our consideration of the City of Spring Lake Park, Minnesota's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Spring Lake Park's internal control over financial reporting and compliance.

Smith, Schaff and Associates, Ltd.

Maplewood, Minnesota
June 17, 2016

CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Spring Lake Park, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City of Spring Lake Park for the fiscal year ended December 31, 2015, with comparative data for the fiscal year ended December 31, 2014.

New Accounting Pronouncements. The City implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and the related GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68*, for the year ended December 31, 2015. These Statements established accounting and financial reporting standards for pensions.

FINANCIAL HIGHLIGHTS

- The assets of the City of Spring Lake Park exceeded its liabilities at the close of the most recent fiscal year by \$21,346,790 (*net position*). Of this amount, \$6,706,679 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors in accordance with the City's fund designations and fiscal policies.
- The City's total net position increased by \$462,413. The increase is attributed to governmental activities.
- As of the close of the current fiscal year, the City of Spring Lake Park's governmental funds reported combined ending fund balances of \$5,091,193, a decrease of \$322,096 from the prior year.
- At the end of the current fiscal year, fund balance for the general fund was \$1,583,333, or 40.0% of total general fund expenditures.
- The City's total noncurrent liabilities increased by \$1,931,829 due primarily to the recognition of the net pension liability for PERA related to the City's implementation of GASB Statement Nos. 68 and 71 as described above.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City of Spring Lake Park's basic financial statements. The City's basic financial statements are comprised of the following three components: 1) government-wide financial statements, providing information for the City as a whole, 2) fund financial statements, providing detailed information for the City's significant funds, and 3) notes to the financial statements, providing additional information that is essential to understanding the government-wide and fund statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Spring Lake Park's finances, in a manner similar to a private-sector business.

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

CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of the related cash 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 of Spring Lake Park that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Spring Lake Park include general government, public safety, public works, recreation and parks and development. The business-type activities of the City of Spring Lake Park include the utility and liquor funds.

The government-wide financial statements can be found on pages 17-19 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government'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 of Spring Lake Park maintains thirty-three individual 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, Able & Terrace improvement fund, the 2014-2015 street improvement project fund, the 81st Avenue rehabilitation fund, and the 2014A G.O. improvement bonds fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements or schedules* elsewhere in this report.

CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Spring Lake Park adopts an annual budget for its general fund. Budgetary comparison statements have been provided for this fund (pages 30 to 33) to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 22-29 of this report.

Proprietary funds. The City of Spring Lake Park maintains one type of proprietary fund - enterprise funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Spring Lake Park uses enterprise funds to account for its utility and liquor operations.

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 utility and liquor funds, both of which are considered to be major funds of the City of Spring Lake Park.

The proprietary fund financial statements can be found on pages 34-39 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 43-79 of this report.

Other Information. The combining statements referred to earlier in connection with non-major governmental funds can be found on pages 87-105 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Spring Lake Park, assets exceeded liabilities by \$21,346,790 at the close of the most recent fiscal year.

CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

The largest portion of the City of Spring Lake Park's net position, \$12,897,415 (60%) reflects its investment in capital assets (e.g. land, buildings and improvements, and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The City of Spring Lake Park uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Spring Lake Park's investment in 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 Spring Lake Park's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 6,353,487	\$ 6,170,811	\$ 5,836,729	\$ 5,916,500	\$ 12,190,216	\$ 12,087,311
Capital assets	12,676,259	12,554,554	5,753,501	5,944,773	18,429,760	18,499,327
Total assets	19,029,746	18,725,365	11,590,230	11,861,273	30,619,976	30,586,638
Deferred outflows of resources	382,321		60,333		442,654	
Long-term liabilities outstanding	6,427,265	4,761,937	2,359,859	2,041,072	8,787,124	6,803,009
Other liabilities	312,664	377,605	203,974	226,693	516,638	604,298
Total liabilities	6,739,929	5,139,542	2,563,833	2,267,765	9,303,762	7,407,307
Deferred inflows of resources	356,171		55,907		412,078	
Net position:						
Net investment in capital assets	9,001,259	10,106,089	3,896,156	3,969,773	12,897,415	14,075,862
Restricted	1,742,696	995,667			1,742,696	995,667
Unrestricted	1,572,012	2,484,067	5,134,667	5,623,735	6,706,679	8,107,802
Total net position	\$ 12,315,967	\$ 13,585,823	\$ 9,030,823	\$ 9,593,508	\$ 21,346,790	\$ 23,179,331

An additional portion of the City of Spring Lake Park's net position at December 31, 2015 (8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$6,706,679) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Spring Lake Park is able to report positive balances in all categories of net position for the City as a whole.

CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental activities. Governmental activities account for 58% of the City of Spring Lake Park's net position as of December 31, 2015. The total increase in net position for governmental activities was \$600,535, accounting for all of the increase in the net position of the City of Spring Lake Park for the year ended December 31, 2015. Key elements of this increase include:

- Charges for services revenues increased by \$123,076 from the prior year due primarily to increased building permit and related revenues for increased building activity within the City during 2015.
- Capital grants and contributions revenues increased by \$683,704 from the prior year due primarily to special assessment revenues related to capital improvement projects within the City.

Business-type activities. Business-type activities decreased the City of Spring Lake Park's net position by \$138,122.

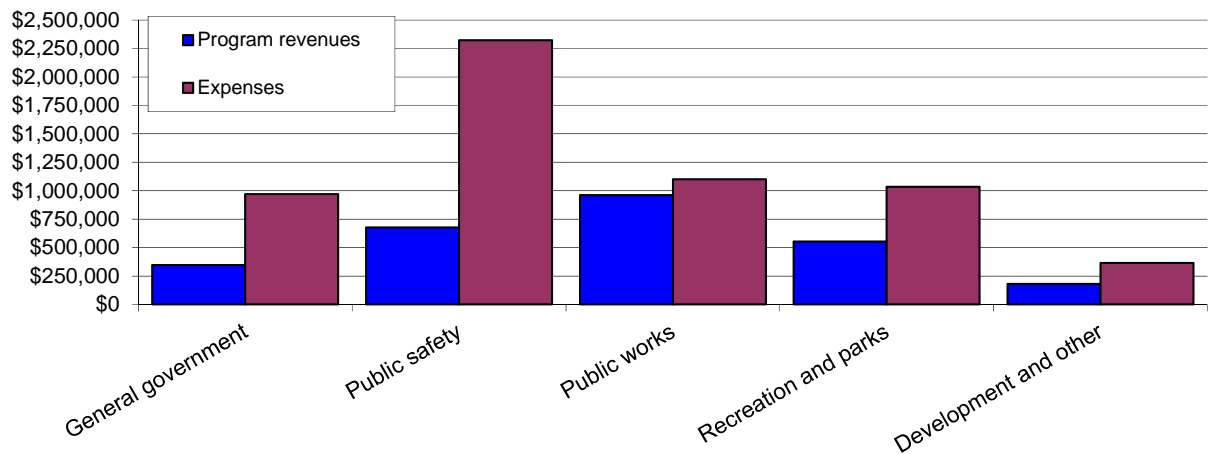
City of Spring Lake Park's Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 1,247,798	\$ 1,124,722	\$ 2,024,663	\$ 2,094,195	\$ 3,272,461	\$ 3,218,917
Operating grants and contributions	669,048	705,338			669,048	705,338
Capital grants and contributions	805,296	121,592			805,296	121,592
General revenues:						
Property taxes	2,847,032	2,741,152			2,847,032	2,741,152
Other	764,459	1,188,985	266,258	389,169	1,030,717	1,578,154
Total revenues	<u>6,333,633</u>	<u>5,881,789</u>	<u>2,290,921</u>	<u>2,483,364</u>	<u>8,624,554</u>	<u>8,365,153</u>
Expenses:						
General government	970,214	981,172			970,214	981,172
Public safety	2,323,381	2,269,164			2,323,381	2,269,164
Public works	1,100,530	1,135,938			1,100,530	1,135,938
Recreation and parks	1,034,478	1,027,553			1,034,478	1,027,553
Development and other	366,126	298,497			366,126	298,497
Interest on long-term debt	94,466	98,878			94,466	98,878
Utility			1,720,546	1,623,954	1,720,546	1,623,954
Liquor			552,400	513,846	552,400	513,846
Total expenses	<u>5,889,195</u>	<u>5,811,202</u>	<u>2,272,946</u>	<u>2,137,800</u>	<u>8,162,141</u>	<u>7,949,002</u>
Change in net position	444,438	70,587	17,975	345,564	462,413	416,151
Transfers	<u>156,097</u>	<u>151,881</u>	<u>(156,097)</u>	<u>(151,881)</u>		
Change in net position after transfers	600,535	222,468	(138,122)	193,683	462,413	416,151
Net position - beginning of year, as restated	<u>11,715,432</u>	<u>13,363,355</u>	<u>9,168,945</u>	<u>9,399,825</u>	<u>20,884,377</u>	<u>22,763,180</u>
Net position - end of year	<u>\$ 12,315,967</u>	<u>\$ 13,585,823</u>	<u>\$ 9,030,823</u>	<u>\$ 9,593,508</u>	<u>\$ 21,346,790</u>	<u>\$ 23,179,331</u>

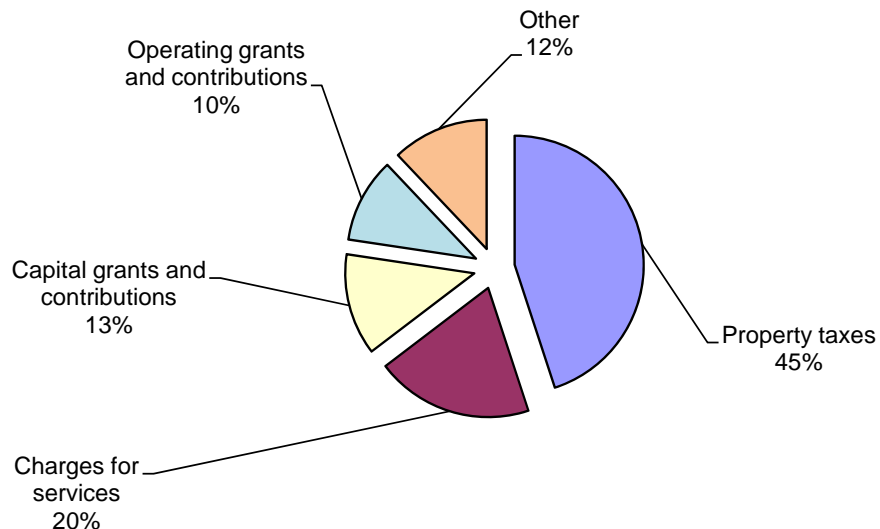
CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

Below are specific graphs that provide comparisons of the governmental activities direct program revenues with their expenditures for the year ended December 31, 2015. Any shortfalls in direct revenues are primarily supported by property tax levy or general state aid.

Expenses and Program Revenues - Governmental Activities



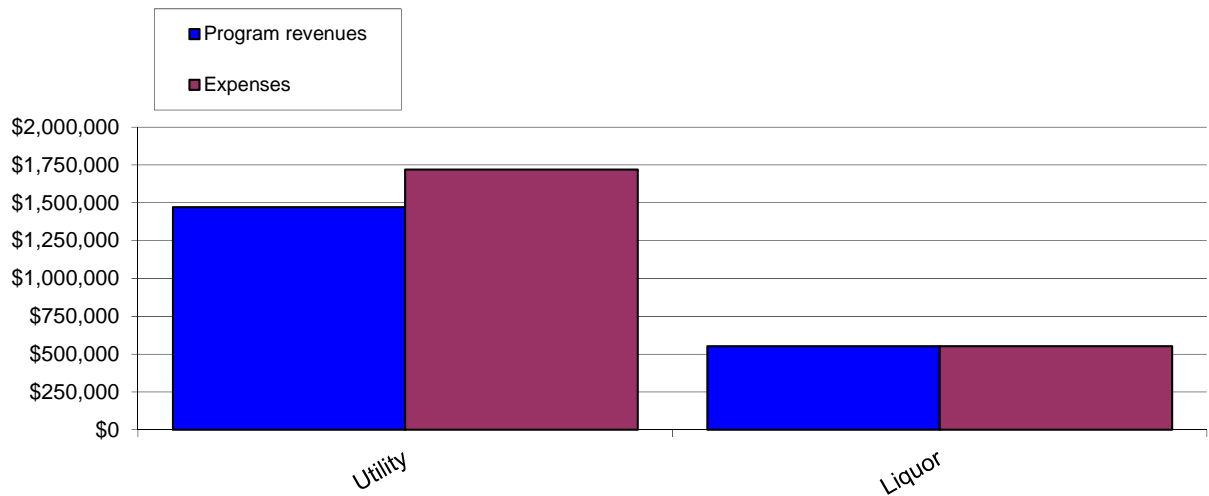
Revenues by Source - Governmental Activities



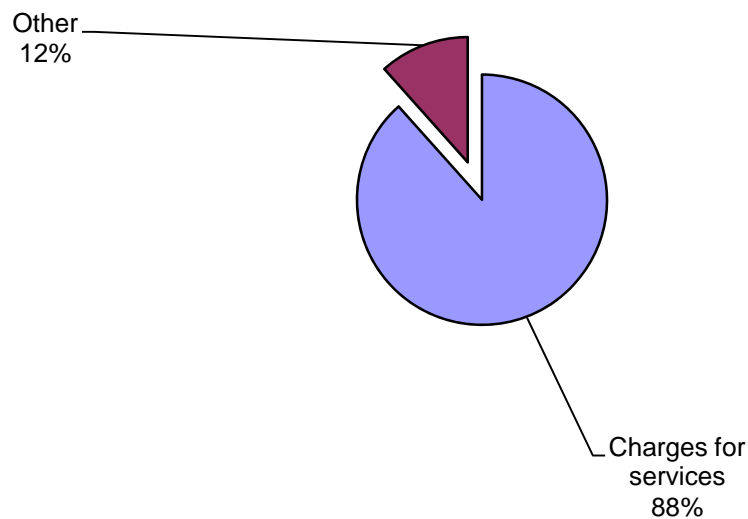
CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

The following graphs related the business-type activity's program revenues with its expenditures for the year ended December 31, 2015. Since this activity requires significant physical assets to operate, any excess revenues are held for planned capital expenditures to keep pace with growing demand for services.

Expenses and Program Revenues - Business-Type Activities



Revenues by Source - Business-Type Activities



CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the City of Spring Lake Park's governmental funds reported combined ending fund balances of \$5,091,193, a decrease of \$322,096 in comparison with the prior year. Approximately 83% of this total fund balance, or \$4,218,883, constitutes *assigned and unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance \$872,310 is *restricted and nonspendable* to indicate that it is not available for new spending because it has already been restricted by creditors, grantors or regulations of other governments or has been expensed for prepaid items.

The general fund is the chief operating fund of City of Spring Lake Park. At the end of the current fiscal year, fund balance of the general fund was \$1,583,333. As a measure of the general fund's liquidity, it may be useful to compare the fund balance to total fund expenditures. Fund balance represents 40% of total current year general fund expenditures. The general fund's total fund balance increased by \$22,929 during the current fiscal year due primarily to increased collection of property taxes and building permit revenues related to increased construction activity within the City.

The Able & Terrace improvement capital project fund increased its fund balance by \$66,536 due to collections of special assessments in excess of expenditures for this project.

The 2014-2015 street improvement project fund decreased its fund balance by \$902,701 due primarily to capital outlay expenditures for this project.

The 81st Avenue rehabilitation fund increased its fund balance by \$56,049 due primarily to collections of special assessments in excess of expenditures for the project.

The 2014A G.O. improvement bonds fund increased its fund balance by \$209,675 due primarily to collections of special assessments and state aid revenues in excess of debt service payments.

The special revenue funds increased their overall fund balances by \$136,017 due primarily to charges for services, fines and forfeitures revenue and intergovernmental revenues in excess of current year recreation, development and other expenses.

The debt service funds (other than the 2014A G.O. improvement bonds fund as described as a major fund above) increased their collective fund balance by \$5,765 due primarily to debt service payments in excess of property tax revenues and transfers allocated to these funds.

CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

The capital projects funds (other than the Able & Terrace improvement fund, 2014-2015 street improvement project fund, and 81st Avenue rehabilitation fund described as major funds previously) increased their collective fund balance by \$83,634 due primarily to transfers from other funds.

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

Unrestricted net position for utility operations and liquor operations at the end of the year amounted to and , respectively. The utility fund decreased its net position by \$81,141 while the liquor fund decreased its fund balance by \$56,981 for the year ended December 31, 2015. Other factors concerning the finances of these two funds have already been addressed in the discussion of the City of Spring Lake Park's business-type activities.

General Fund Budgetary Highlights

The City's General Fund budget was not amended during the year. The budget called for no change in General Fund balance. The actual net change to the General Fund balance was a increase of \$22,929. Revenues exceeded budget by \$69,267 for the year ended December 31, 2015 due primarily to building permit revenue that was not anticipated. Total expenditures were less than budget by \$22,465 for the year. One department had expenditures in excess of budget: expenditures in the other (unclassified) department exceeded budget by \$119,209. These over expenditures were primarily related to severance payments for former employees which were not anticipated.

Capital Asset and Debt Administration

Capital assets. The City of Spring Lake Park's investment in capital assets for its governmental and business-type activities as of December 31, 2015, amounted to \$18,429,760 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, land improvements, buildings and improvements, machinery and equipment and infrastructure. Total capital assets decreased by \$69,567, or less than 1%, for the year ended December 31, 2015, due to depreciation for the year ended December 31, 2015 in excess of capital asset acquisitions.

City of Spring Lake Park's Capital Assets
(net of depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 604,950	\$ 604,950	\$ 127,883	\$ 127,883	\$ 732,833	\$ 732,833
Construction in progress	2,330,570	2,031,773	88,867	179,246	2,419,437	2,211,019
Buildings and improvements	1,485,357	978,627	3,392,603	3,652,718	4,877,960	4,631,345
Machinery and equipment	683,982	785,737	213,737	153,178	897,719	938,915
Infrastructure	7,571,400	8,153,467	1,930,411	1,831,748	9,501,811	9,985,215
Total	<u>\$ 12,676,259</u>	<u>\$ 12,554,554</u>	<u>\$ 5,753,501</u>	<u>\$ 5,944,773</u>	<u>\$ 18,429,760</u>	<u>\$ 18,499,327</u>

CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

Additional information on the City of Spring Lake Park's capital assets can be found in Note 3B beginning on page 60 of this report.

Long-term debt. At the end of the current fiscal year, the City of Spring Lake Park had \$5,995,512 in bonds, certificates, notes payable and capital lease payable outstanding. The entire amount outstanding comprises debt backed by the full faith and credit of the government.

City of Spring Lake Park's Outstanding Debt
General Obligation Bonds, Certificates and Notes Payable

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
General obligation bonds and notes payable	\$ 3,837,981	\$ 3,936,141	\$ 1,779,000	\$ 1,975,000	\$ 5,616,981	\$ 5,911,141
General obligation certificates	300,186	462,748			300,186	462,748
Capital lease obligation			78,345		78,345	
Total	<u>\$ 4,138,167</u>	<u>\$ 4,398,889</u>	<u>\$ 1,857,345</u>	<u>\$ 1,975,000</u>	<u>\$ 5,995,512</u>	<u>\$ 6,373,889</u>

The City of Spring Lake Park's total bonds, certificates and notes payable decreased by \$378,377 during the current fiscal year. The decrease was due to regularly scheduled payments on bonds.

The City of Spring Lake Park maintains an Aa3 bond rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a Minnesota City may issue up to 3% of its market value of taxable property. Net debt is payable solely from ad valorem taxes. The City is currently well within this limit.

Economic Factors and Next Year's Budgets and Rates

The City Council has prepared a balanced budget for the General Fund for 2016. With an improving economy, the City is seeing vacant properties being purchased, new businesses coming into the City, and increasing building permit revenue. The City's property tax base continues to see improvements from the lows of the Great Recession. Local Government Aid remains an important funding source for the City's capital improvement plan and debt service funds, thereby reducing the City's property tax levy.

The economy of the area is anticipated to remain stable. Inflationary trends in the region compare favorably to the national indices.

CITY OF SPRING LAKE PARK MANAGEMENT'S DISCUSSION AND ANALYSIS

Major activities contemplated in 2016 are:

- Reconstruction of Sanitary Sewer Lift Station #1, which serves the north east portion of the City.
- Slip-lining project for sanitary sewer in an effort to renew the City's sanitary sewer system.
- Seal-coat project in an effort to maintain the City's investment in its street network.
- Acquisition of capital assets with the proceeds from equipment certificates issued in January 2013.

Requests for Information

This financial report is designed to provide a general overview of the City of Spring Lake Park'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 information should be addressed to City of Spring Lake Park, 1301 - 81st Avenue NE, Spring Lake Park, Minnesota 55432.

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CITY OF SPRING LAKE PARK
GOVERNMENT-WIDE FINANCIAL STATEMENTS
December 31, 2015

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CITY OF SPRING LAKE PARK
STATEMENT OF NET POSITION
December 31, 2015

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 5,166,643	\$ 5,122,241	\$ 10,288,884
Receivables	1,167,261	409,727	1,576,988
Internal fund balances	14,346	(14,346)	
Inventory		319,107	319,107
Prepaid items and other	5,237		5,237
Capital assets:			
Nondepreciable	2,935,520	216,750	3,152,270
Depreciable, net	9,740,739	5,536,751	15,277,490
Total Assets	<u>19,029,746</u>	<u>11,590,230</u>	<u>30,619,976</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pension activity	<u>382,321</u>	<u>60,333</u>	<u>442,654</u>
LIABILITIES			
Accounts payable	59,613	141,811	201,424
Accrued payroll and related taxes	62,062	19,983	82,045
Accrued interest	7,678	16,717	24,395
Unearned revenue	15,090	3,000	18,090
Deposits and other liabilities	168,221	22,463	190,684
Noncurrent liabilities:			
Due within one year	663,812	256,260	920,072
Due in more than one year	3,831,137	1,665,048	5,496,185
Net pension liability	1,932,316	438,551	2,370,867
Total Liabilities	<u>6,739,929</u>	<u>2,563,833</u>	<u>9,303,762</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows from pension activity	<u>356,171</u>	<u>55,907</u>	<u>412,078</u>
NET POSITION			
Net investment in capital assets	9,001,259	3,896,156	12,897,415
Restricted	1,742,696		1,742,696
Unrestricted	1,572,012	5,134,667	6,706,679
Total Net Position	<u>\$ 12,315,967</u>	<u>\$ 9,030,823</u>	<u>\$ 21,346,790</u>

See Notes to Financial Statements

**CITY OF SPRING LAKE PARK
STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 970,214	\$ 348,188	\$	\$
Public safety	2,323,381	136,871	541,236	
Public works	1,100,530	99,599	56,020	805,296
Recreation and parks	1,034,478	548,028	5,050	
Development and other	366,126	115,112	66,742	
Interest on long-term debt	94,466			
Total governmental activities	5,889,195	1,247,798	669,048	805,296
Business-Type activities:				
Utility	1,720,546	1,471,369		
Liquor	552,400	553,294		
Total business-type activities	2,272,946	2,024,663		
Total	\$ 8,162,141	\$ 3,272,461	\$ 669,048	\$ 805,296

General revenues:

 General property taxes

 Grants and contributions not restricted to specific programs

 Lease revenue

 Investment earnings (loss)

 Miscellaneous

Transfers

 Total general revenues and transfers

Change in net position

Net position - beginning, as originally stated

Restatement - net pension liability (Note 5)

Restatement - construction in progress (Note 5)

Net position - beginning, as restated

Net position - ending

See Notes to Financial Statements

Net (Expense) Revenue
and Changes in Net Position

Governmental Activities	Business-Type Activities	Total
\$ (622,026)		\$ (622,026)
(1,645,274)		(1,645,274)
(139,615)		(139,615)
(481,400)		(481,400)
(184,272)		(184,272)
(94,466)		(94,466)
<u>(3,167,053)</u>		<u>(3,167,053)</u>
	\$ (249,177)	(249,177)
	894	894
	<u>(248,283)</u>	<u>(248,283)</u>
(3,167,053)	(248,283)	(3,415,336)
2,847,032		2,847,032
517,612		517,612
81,868	170,244	252,112
91,901	86,956	178,857
73,078	9,058	82,136
156,097	(156,097)	
<u>3,767,588</u>	<u>110,161</u>	<u>3,877,749</u>
600,535	(138,122)	462,413
12,167,358	9,593,508	21,760,866
(1,870,391)	(424,563)	(2,294,954)
<u>1,418,465</u>		<u>1,418,465</u>
<u>11,715,432</u>	<u>9,168,945</u>	<u>20,884,377</u>
<u>\$ 12,315,967</u>	<u>\$ 9,030,823</u>	<u>\$ 21,346,790</u>

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CITY OF SPRING LAKE PARK
FUND FINANCIAL STATEMENTS
December 31, 2015

**CITY OF SPRING LAKE PARK
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015**

		Capital Project Funds		
			2014-2015	
	General Fund	Able & Terrace Improvement	Street Improvement Project	81st Avenue Rehabilitation
ASSETS				
Cash and investments	\$ 1,356,218	\$ 66,526	\$ 540,105	\$ 56,552
Accounts receivable	21,928			
Taxes receivable	81,685			
Special assessments receivable	603	95,423		78,489
Due from other funds	337,838			
Due from other governmental units	31,789	812		2,793
Accrued interest receivable	36,729			
Prepaid expenses	3,887			
TOTAL ASSETS	\$ 1,870,677	\$ 162,761	\$ 540,105	\$ 137,834
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 36,663	\$	\$ 356	\$
Accrued payroll and taxes	62,062			
Deposits and other liabilities	76,951			
Due to other funds	29,380	148,905		102,110
Unearned revenue				
Total liabilities	205,056	148,905	356	102,110
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue:				
Property taxes	81,685			
Special assessments	603	95,423		78,489
Total deferred inflows of resources	82,288	95,423		78,489
FUND BALANCE				
Nonspendable	3,887			
Restricted				
Assigned	1,579,446		539,749	
Unassigned		(81,567)		(42,765)
Total Fund Balance	1,583,333	(81,567)	539,749	(42,765)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,870,677	\$ 162,761	\$ 540,105	\$ 137,834

See Notes to Financial Statements

Debt Service Fund		
2014A G.O. Improvement Bonds	Other Governmental Funds	Total
\$ 433,893	\$ 2,713,349	\$ 5,166,643
	113,661	135,589
	92	81,777
700,364	744	875,623
	32,540	370,378
584	1,565	37,543
		36,729
	1,350	5,237
<u>\$ 1,134,841</u>	<u>\$ 2,863,301</u>	<u>\$ 6,709,519</u>

\$	\$ 22,594	\$ 59,613
		62,062
	91,270	168,221
	75,637	356,032
	15,090	15,090
	<u>204,591</u>	<u>661,018</u>

		81,685
<u>700,364</u>	<u>744</u>	<u>875,623</u>
<u>700,364</u>	<u>744</u>	<u>957,308</u>

	1,350	5,237
434,477	432,596	867,073
	2,238,603	4,357,798
	(14,583)	(138,915)
<u>434,477</u>	<u>2,657,966</u>	<u>5,091,193</u>

<u>\$ 1,134,841</u>	<u>\$ 2,863,301</u>	<u>\$ 6,709,519</u>
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**CITY OF SPRING LAKE PARK
RECONCILIATION OF NET POSITION IN THE
GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND BALANCES
IN THE FUND BASIS FINANCIAL STATEMENTS**

December 31, 2015

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

Total governmental fund balances (pages 22-23)	\$	5,091,193
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Governmental funds - capital assets	\$	26,287,310	
Accumulated depreciation		<u>(13,611,051)</u>	
			12,676,259

Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds:

Delinquent property taxes	\$	81,685	
Special assessments		<u>875,623</u>	
			957,308

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

Bonds payable	\$	(4,138,167)	
Net pension liability, deferred outflows and inflows from pension activity		(1,906,166)	
Compensated absences		(325,750)	
Accrued interest		(7,678)	
Net unamortized bond premiums		<u>(31,032)</u>	
			<u>(6,408,793)</u>

Net position of governmental activities (page 17)	\$	<u><u>12,315,967</u></u>
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CITY OF SPRING LAKE PARK
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

		Capital Project Funds		
			2014-2015	
		Able & Terrace Improvement	Street Improvement Project	81st Avenue Rehabilitation
	General Fund			
REVENUES				
Property taxes	\$ 2,687,726	\$	\$	\$
Special assessments		70,557		55,221
Licenses and permits	188,274			
Intergovernmental revenues	842,262			
Charges for services	130,887			
Fines and forfeitures	61,467			
Investment income (loss)	27,739	1,158	9,404	985
Other revenues	108,215			
TOTAL REVENUES	4,046,570	71,715	9,404	56,206
EXPENDITURES				
Current				
General government	767,670			
Public safety	2,209,596			
Public works	218,466	5,179		157
Recreation and parks	518,329			
Development and other	167,859			
Capital Outlay				
General government	23,115			
Public safety	54,177			
Public works			912,105	
Recreation and parks				
Debt Service				
Principal				
Interest and other				
Bond issuance costs				
TOTAL EXPENDITURES	3,959,212	5,179	912,105	157
Excess (deficiency) of revenues over (under) expenditures	87,358	66,536	(902,701)	56,049
OTHER FINANCING SOURCES				
Transfers from other funds	213,120			
Transfers to other funds	(277,549)			
Premium on issuance of debt				
Bond proceeds				
Total other financing sources (uses)	(64,429)			
Net change in fund balances	22,929	66,536	(902,701)	56,049
FUND BALANCES (DEFICIT), Beginning	1,560,404	(148,103)	1,442,450	(98,814)
FUND BALANCES (DEFICIT), Ending	\$ 1,583,333	\$ (81,567)	\$ 539,749	\$ (42,765)

See Notes to Financial Statements

Debt Service Fund		
2014A G.O. Improvement Bonds	Other Governmental Funds	Total
\$	\$ 162,145	\$ 2,849,871
129,580	5,485	260,843
		188,274
163,346	129,165	1,134,773
	769,628	900,515
	23,243	84,710
7,555	45,060	91,901
	147,579	255,794
300,481	1,282,305	5,766,681
	53,781	821,451
	40,221	2,249,817
	195,993	419,795
	441,546	959,875
	197,834	365,693
		23,115
	3,455	57,632
	33,920	946,025
	15,437	15,437
	260,722	260,722
90,806	34,506	125,312
90,806	1,277,415	6,244,874
209,675	4,890	(478,193)
	286,413	499,533
	(65,887)	(343,436)
	220,526	156,097
209,675	225,416	(322,096)
224,802	2,432,550	5,413,289
\$ 434,477	\$ 2,657,966	\$ 5,091,193

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CITY OF SPRING LAKE PARK
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, 2015

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

Net change in fund balances - total governmental funds (pages 26-27)	\$	(322,096)
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Governmental funds report capital outlay as expenditures.

However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	\$	971,605	
Depreciation expense		(849,900)	
			121,705

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Unavailable revenue, end of year	\$	957,308	
Unavailable revenue, beginning of year		(415,694)	
			541,614

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated absences, end of year	\$	(325,750)	
Compensated absences, beginning of year		329,269	
			3,519

Bond, contract and loan proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position:

Principal retirement on long-term debt	\$	260,722	
Change in net pension liability		(35,775)	
Change in accrued interest, bond premiums, bond discounts and deferred charges		30,846	
			255,793

Change in net position of governmental activities (pages 18-19)	\$	600,535
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**CITY OF SPRING LAKE PARK
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
For the Year Ended December 31, 2015

	Budgeted Amounts		2015 Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
General property taxes	\$ 2,681,846	\$ 2,681,846	\$ 2,687,726	\$ 5,880
Licenses and Permits				
Licenses	40,452	40,452	43,151	2,699
Permits	84,800	84,800	145,123	60,323
Total Licenses and Permits	125,252	125,252	188,274	63,022
Intergovernmental				
Police aids	76,600	76,600	90,067	13,467
Other aids	752,196	752,196	752,195	(1)
Total Intergovernmental	828,796	828,796	842,262	13,466
Charges for Services				
General government	66,870	66,870	71,135	4,265
Public safety	2,000	2,000	922	(1,078)
Housing registration	61,000	61,000	58,830	(2,170)
Total Charges for Services	129,870	129,870	130,887	1,017
Fines and forfeits	104,000	104,000	61,467	(42,533)
Investment earnings (loss)	20,000	20,000	27,739	7,739
Miscellaneous Revenue				
Liaison officer	70,839	70,839	70,839	
Insurance dividends	8,000	8,000	18,436	10,436
Reimbursements and other	8,700	8,700	18,940	10,240
Total Miscellaneous Revenue	87,539	87,539	108,215	20,676
TOTAL REVENUES	3,977,303	3,977,303	4,046,570	69,267
EXPENDITURES				
General Government				
Mayor and Council				
Personnel services	40,891	40,891	40,540	351
Supplies and services	2,011	2,011	2,162	(151)
Other charges	11,725	11,725	9,908	1,817
Total Mayor and Council	\$ 54,627	\$ 54,627	\$ 52,610	\$ 2,017

See Notes to Financial Statements

**CITY OF SPRING LAKE PARK
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**
For the Year Ended December 31, 2015

	Budgeted Amounts		2015 Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Administration				
Personnel services	\$ 424,205	\$ 424,205	\$ 413,262	\$ 10,943
Supplies	9,050	9,050	9,432	(382)
Contracted services	6,960	6,960	6,838	122
Other services and charges	17,464	17,464	18,512	(1,048)
Capital outlay	1,944	1,944	1,958	(14)
Total Administration	459,623	459,623	450,002	9,621
Election				
Other services and charges			1,415	(1,415)
Assessing				
Contracted services	35,500	35,500	35,008	492
Accounting and Auditing				
Contracted services	9,050	9,050	9,050	
Information Technology				
Contracted services	22,358	22,358	14,022	8,336
Legal				
Contracted services	127,500	127,500	112,699	14,801
Engineering				
Contracted services	10,000	10,000	7,259	2,741
Planning and Zoning				
Supplies and other charges	665	665	485	180
Government Buildings				
Personnel services	20,224	20,224	17,462	2,762
Supplies	14,950	14,950	18,970	(4,020)
Contracted services	45,150	45,150	49,893	(4,743)
Other charges	940	940	753	187
Capital outlay	30,000	30,000	21,157	8,843
Total Government Buildings	111,264	111,264	108,235	3,029
Total General Government	\$ 830,587	\$ 830,587	\$ 790,785	\$ 39,802

**CITY OF SPRING LAKE PARK
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**
For the Year Ended December 31, 2015

	Budgeted Amounts		2015 Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES				
Public Safety				
Police Protection				
Personnel services	\$ 1,411,995	\$ 1,411,995	\$ 1,395,737	\$ 16,258
Supplies	41,250	41,250	27,514	13,736
Contracted services	32,156	32,156	25,184	6,972
Other charges	55,765	55,765	40,345	15,420
Capital outlay	33,075	33,075	33,764	(689)
Total Police Protection	1,574,241	1,574,241	1,522,544	51,697
Fire Protection				
Contracted services	609,642	609,642	609,642	
Capital outlay	20,904	20,904	20,413	491
Total Fire Protection	630,546	630,546	630,055	491
Code Enforcement				
Personnel services	111,407	111,407	99,076	12,331
Supplies	3,950	3,950	3,944	6
Contracted services	1,150	1,150	793	357
Other charges	2,900	2,900	5,059	(2,159)
Total Code Enforcement	119,407	119,407	108,872	10,535
Emergency Management				
Services and other charges	1,905	1,905	2,302	(397)
Capital outlay	500	500		500
Total Emergency Management	2,405	2,405	2,302	103
Animal Control				
Contracted services	1,000	1,000		1,000
Total Public Safety	2,327,599	2,327,599	2,263,773	63,826
Public Works				
Street Maintenance				
Personnel services	185,472	185,472	187,846	(2,374)
Supplies	41,893	41,893	29,572	12,321
Contracted services	1,210	1,210	810	400
Other charges	500	500	238	262
Total Street Maintenance	229,075	229,075	218,466	10,609
Total Public Works	\$ 229,075	\$ 229,075	\$ 218,466	\$ 10,609

See Notes to Financial Statements

**CITY OF SPRING LAKE PARK
GENERAL FUND
STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**
For the Year Ended December 31, 2015

	Budgeted Amounts		2015 Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES				
Recreation and Parks				
Recreation				
Personnel services	\$ 269,610	\$ 269,610	\$ 262,860	\$ 6,750
Supplies	6,175	6,175	9,028	(2,853)
Contracted services	9,857	9,857	11,991	(2,134)
Other charges	1,835	1,835	827	1,008
Total Recreation	287,477	287,477	284,706	2,771
Parks and Forestry				
Personnel services	195,327	195,327	181,816	13,511
Supplies	38,805	38,805	28,666	10,139
Contracted services	8,257	8,257	8,131	126
Other charges	15,900	15,900	15,010	890
Total Parks and Forestry	258,289	258,289	233,623	24,666
Total Recreation and Parks	545,766	545,766	518,329	27,437
Other				
General insurance	45,050	45,050	41,018	4,032
Other charges	1,000	1,000	20,364	(19,364)
Permit surcharges	2,600	2,600	4,761	(2,161)
Severance payments			101,716	(101,716)
Total Other	48,650	48,650	167,859	(119,209)
Total Expenditures	3,981,677	3,981,677	3,959,212	22,465
Excess (deficiency) of revenues over (under) expenditures	(4,374)	(4,374)	87,358	91,732
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	182,500	182,500	213,120	30,620
Transfers to other funds	(178,126)	(178,126)	(277,549)	(99,423)
Total Other Financing Sources (Uses)	4,374	4,374	(64,429)	(68,803)
NET CHANGE IN FUND BALANCE			22,929	22,929
FUND BALANCE, January 1	1,560,404	1,560,404	1,560,404	
FUND BALANCE, December 31	\$ 1,560,404	\$ 1,560,404	\$ 1,583,333	\$ 22,929

See Notes to Financial Statements

CITY OF SPRING LAKE PARK
PROPRIETARY FUNDS
Statement of Net Position
December 31, 2015

	<u>Utility Fund</u>	<u>Liquor Fund</u>	<u>Total</u>
ASSETS			
Current Assets			
Cash and investments	\$ 1,099,259	\$ 135,121	\$ 1,234,380
Accounts receivable	409,586	141	409,727
Inventory		319,107	319,107
Due from other funds	4,492		4,492
	<u>1,513,337</u>	<u>454,369</u>	<u>1,967,706</u>
Total Current Assets			
Noncurrent Assets			
Property and Equipment			
Construction in progress	88,867		88,867
Land and improvements		133,647	133,647
Buildings and structures	6,553,078	808,717	7,361,795
Distributions and collection systems	3,465,590		3,465,590
Furniture, fixtures and equipment	657,707	388,573	1,046,280
Total Property and Equipment	10,765,242	1,330,937	12,096,179
Less: Accumulated depreciation	5,470,321	872,357	6,342,678
Net Property and Equipment	5,294,921	458,580	5,753,501
Reserved Assets			
Cash and investments	3,160,893	726,968	3,887,861
Total Noncurrent Assets	8,455,814	1,185,548	9,641,362
TOTAL ASSETS	<u>9,969,151</u>	<u>1,639,917</u>	<u>11,609,068</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows from pension activity	\$ 28,006	\$ 32,327	\$ 60,333

See Notes to Financial Statements

CITY OF SPRING LAKE PARK
PROPRIETARY FUNDS
Statement of Net Position (Continued)
December 31, 2015

	<u>Utility Fund</u>	<u>Liquor Fund</u>	<u>Total</u>
LIABILITIES AND NET POSITION			
Current Liabilities			
Accounts payable	\$ 101,095	\$ 40,716	\$ 141,811
Accrued payroll and taxes	11,826	8,157	19,983
Accrued interest	16,717		16,717
Unearned revenue	3,000		3,000
Other accrued liabilities	4,968	17,495	22,463
Due to other funds	7,652	11,186	18,838
Current portion of compensated absences	24,501	17,224	41,725
Current portion of note payable and capital lease	<u>201,000</u>	<u>13,535</u>	<u>214,535</u>
Total Current Liabilities	<u>370,759</u>	<u>108,313</u>	<u>479,072</u>
Long-term Liabilities			
Compensated absences payable	19,526	2,712	22,238
Net pension liability	203,569	234,982	438,551
Note payable	1,578,000		1,578,000
Capital lease	<u></u>	<u>64,810</u>	<u>64,810</u>
Total Long-term Liabilities	<u>1,801,095</u>	<u>302,504</u>	<u>2,103,599</u>
Total Liabilities	<u>2,171,854</u>	<u>410,817</u>	<u>2,582,671</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows from pension activity	<u>25,950</u>	<u>29,957</u>	<u>55,907</u>
Net Position			
Net investment in capital assets	3,515,921	380,235	3,896,156
Unrestricted	<u>4,283,432</u>	<u>851,235</u>	<u>5,134,667</u>
Total Net Position	<u><u>\$ 7,799,353</u></u>	<u><u>\$ 1,231,470</u></u>	<u><u>\$ 9,030,823</u></u>

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**CITY OF SPRING LAKE PARK
PROPRIETARY FUNDS
Statement of Revenues, Expenses
and Changes in Net Position
For the Year Ended December 31, 2015**

	<u>Utility Fund</u>	<u>Liquor Fund</u>	<u>Total</u>
Sales and Cost of Goods Sold			
Sales	\$	\$ 2,174,016	\$ 2,174,016
Cost of goods sold		<u>1,622,722</u>	<u>1,622,722</u>
Gross Profit		<u>551,294</u>	<u>551,294</u>
Operating Revenue			
Charges for services	<u>1,471,369</u>		<u>1,471,369</u>
Operating Expenses			
Personnel services	344,496	310,264	654,760
Supplies	164,529	24,027	188,556
Contracted services and other	285,140	85,969	371,109
Treatment charges	454,019		454,019
Depreciation	354,056	41,344	395,400
Other charges	<u>64,472</u>	<u>89,858</u>	<u>154,330</u>
Total Operating Expenses	<u>1,666,712</u>	<u>551,462</u>	<u>2,218,174</u>
Operating Income (Loss)	<u>(195,343)</u>	<u>(168)</u>	<u>(195,511)</u>
Other Revenue (Expense)			
Lease revenue	170,244		170,244
Commissions and other revenue	4,722	6,336	11,058
Investment income	74,167	12,789	86,956
Interest and other expense	<u>(53,834)</u>	<u>(938)</u>	<u>(54,772)</u>
Total Other Revenue (Expense)	<u>195,299</u>	<u>18,187</u>	<u>213,486</u>
Income (Loss) Before Transfers	(44)	18,019	17,975
Transfers to other funds	<u>(81,097)</u>	<u>(75,000)</u>	<u>(156,097)</u>
Change in net position	<u>(81,141)</u>	<u>(56,981)</u>	<u>(138,122)</u>
Net Position, Beginning of Year, as originally stated	8,077,575	1,515,933	9,593,508
Restatement (Note 5)	<u>(197,081)</u>	<u>(227,482)</u>	<u>(424,563)</u>
Net Position, Beginning of Year, as restated	<u>7,880,494</u>	<u>1,288,451</u>	<u>9,168,945</u>
Net Position, End of Year	<u>\$ 7,799,353</u>	<u>\$ 1,231,470</u>	<u>\$ 9,030,823</u>

See Notes to Financial Statements

CITY OF SPRING LAKE PARK
PROPRIETARY FUNDS
Statement of Cash Flows
For the Year Ended December 31, 2015

	<u>Utility Fund</u>	<u>Liquor Fund</u>	<u>Total</u>
Cash Flows from Operating Activities			
Cash received from customers	\$ 1,694,133	\$ 2,180,352	\$ 3,874,485
Cash paid to suppliers	(956,668)	(1,840,639)	(2,797,307)
Cash paid to employees	(326,956)	(307,028)	(633,984)
Net Cash Provided By (Used In) Operating Activities	<u>410,509</u>	<u>32,685</u>	<u>443,194</u>
Cash Flows From Investing Activities			
Investment income	<u>74,167</u>	<u>12,789</u>	<u>86,956</u>
Cash Flows from Noncapital Financing Activities			
Transfers to other funds	<u>(81,097)</u>	<u>(75,000)</u>	<u>(156,097)</u>
Cash Flows from Capital and Related Financing Activities			
Acquisition of capital assets	(106,401)	(12,726)	(119,127)
Principal paid on long-term debt	(196,000)		(196,000)
Principal paid on capital lease		(6,655)	(6,655)
Interest paid on long-term debt/capital lease	(55,675)	(938)	(56,613)
Net Cash Provided By (Used In) Capital and Related Financing Activities	<u>(358,076)</u>	<u>(20,319)</u>	<u>(378,395)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	45,503	(49,845)	(4,342)
Cash and Cash Equivalents, January 1	<u>4,214,649</u>	<u>911,934</u>	<u>5,126,583</u>
Cash and Cash Equivalents, December 31	<u><u>\$ 4,260,152</u></u>	<u><u>\$ 862,089</u></u>	<u><u>\$ 5,122,241</u></u>
Classified as:			
Cash and investments - current assets	\$ 1,099,259	\$ 135,121	\$ 1,234,380
Cash and investments - reserved assets	3,160,893	726,968	3,887,861
Total Cash and Cash Equivalents, December 31	<u><u>\$ 4,260,152</u></u>	<u><u>\$ 862,089</u></u>	<u><u>\$ 5,122,241</u></u>

See Notes to Financial Statements

CITY OF SPRING LAKE PARK
PROPRIETARY FUNDS
Statement of Cash Flows (Continued)
For the Year Ended December 31, 2015

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED

BY OPERATING ACTIVITIES

Operating income (loss)	\$ (195,343)	\$ (168)	\$ (195,511)
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	354,056	41,344	395,400
Change in net pension liability	4,432	5,129	
Lease and other revenues	174,966	6,336	181,302
(Increase) decrease in:			
Accounts receivable	49,723		49,723
Inventory		22,546	22,546
Due from other funds	(4,492)		(4,492)
Increase (decrease) in:			
Accounts payable	11,492	(36,590)	(25,098)
Accrued payroll and taxes	8,008	5,316	13,324
Unavailable revenue			
Other accrued liabilities		(4,019)	(4,019)
Due to other funds	2,567		2,567
Estimated liability for compensated absences	5,100	(7,209)	(2,109)
Net Cash Provided By Operating Activities	<u>\$ 410,509</u>	<u>\$ 32,685</u>	<u>\$ 443,194</u>

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CITY OF SPRING LAKE PARK
NOTES TO FINANCIAL STATEMENTS
December 31, 2015

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CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

The financial statements of the City of Spring Lake Park (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting principles are described below.

A. Reporting Entity

The City operates according to applicable laws and statutes under the council-administrator plan (Statutory Plan A) as defined by Minnesota statutes. A Council composed of an elected mayor and four other elected members directs the government of the City. The Council exercises legislative authority and determines all matters of policy and is responsible for directing the activities of the City. The Council appoints the City Administrator and other personnel who are responsible for the proper administration of all affairs relating to the City.

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City of Spring Lake Park (the primary government) and its component unit. A component unit is a legally separate entity for which the primary government is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit include whether or not the primary government appoints the potential component unit's board, is able to impose its will on the potential unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit. The component unit described below is included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

Blended Component Unit

The Spring Lake Park Economic Development Authority (EDA) is an entity legally separate from the City. The EDA was created by the City and operates in accordance with applicable Minnesota statutes. The primary purpose of the EDA is to assist and support economic, housing and other development projects undertaken within the City, which are under the statutory authority of the EDA. The governing board and management of the EDA are appointed by the City Council. The EDA has not been involved in any development projects requiring financial assistance; as such there are no financial activities of the EDA to be included in this financial report. The EDA does not issue separate financial statements.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

Related Organizations

The City has joined with the cities of Blaine and Mounds View to cooperatively provide fire protection services to their residents. This is provided by the Spring Lake Park - Blaine - Mounds View Fire Department (the Fire Department), a private nonprofit Internal Revenue Code Section 501(c)(3) organization. The service territory is generally comprised of the cities of Spring Lake Park, Blaine and Mounds View.

The three cities agreed upon several significant provisions in their agreement dated December 11, 1990:

1. The Fire Department is governed by its own Board of Directors. Directors are appointed by each city and from the Fire Department.
2. Operation, maintenance and debt service costs are shared based upon a formula. One half of the formula is the relative assessed value of each city. The other half is the three year average of fire calls within each city. The City's share of the formula was 8.613% in 2015.
3. The city of Blaine issued \$8,050,000 G.O. Capital Improvement Bonds, Series 2005A, on December 1, 2005 to construct a new fire station and training facility and acquire two additional fire trucks. The City of Spring Lake Park has recorded its share of the debt related to this bond issuance.
4. The city of Blaine issued \$1,555,000 G.O. Equipment Certificates of Indebtedness, Series 2011B on November 1, 2011 to purchase certain pieces of fire equipment including three fire trucks. The City of Spring Lake Park has recorded its share of the debt related to this bond issuance.
5. In 2013, the city of Blaine issued crossover refunding bonds to refund (in 2016) the 2005A G.O. Capital Improvement Bonds. The City of Spring Lake Park will record its share of this debt when the refunding occurs.
6. Each city has a non-measurable equity interest in the property that is held in the city of Blaine's name.

The City's share of operating costs were \$186,713, capital costs were \$20,413 and debt service costs were \$50,795 during 2015. The operating and capital costs were recorded as expenditures in the General Fund. The debt service costs were recorded as expenditures in the Fire Bond - Building and Fire Bond – Equipment debt service funds.

Because the City is not financially accountable for the Fire Department (the Fire Department is able to fund itself independently of the City) it is excluded from the reporting entity of the City.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

A related entity, the Spring Lake Park Firemen's Relief Association (the Association), is a nonprofit organization organized to provide pension and other benefits to its members in accordance with Minnesota statutes. Because the City is not financially accountable for the Association (the Association is able to fund itself independently of the City) it is also excluded from the reporting entity of the City.

The Fire Department and the Association issue financial reports which are available at City offices or at the Fire Department, 1710 Highway 10, Spring Lake Park, Minnesota, 55432.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

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

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current 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 when payment is due.

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

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measureable and become available.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year in which the resources are required to be used or the year when use is first permitted; matching requirements, in which the City must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it is recognized.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

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

Unearned revenue is recorded when assets are recognized before revenue recognition criteria have been satisfied. Grants received before eligibility requirements other than time requirements are met are recorded as unearned revenue. Grants received before time requirements are met are recorded as a deferred inflow of resources.

The City reports the following major governmental funds:

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

The *Able and Terrace improvement fund* is an accumulation of resources and costs associated with the Able Street and Terrace Road improvement project.

The *2014-2015 street improvement project fund* is an accumulation of resources and costs associated with the 2014-2015 street improvement project.

The *81st Avenue rehabilitation fund* is an accumulation of resources and costs associated with the 81st Avenue improvement project.

The *2014A G.O. improvement bonds fund* is an accumulation of resources (special assessments and intergovernmental revenues) for the payments of principal and interest on long-term general obligation debt of governmental funds.

The City reports the following major proprietary funds:

The *utility fund* accounts for the operation of the City owned utility (water and sewer) system.

The *liquor fund* accounts for the retail operation of the City's off-sale municipal liquor store.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

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

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

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 City's enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, Deferred Inflows of Resources and Net Position or Equity

1. Cash and investments (including cash equivalents)

Cash balances from all City funds, except certain designated funds and the liquor fund, are pooled and invested to the extent available in various securities as authorized by Minnesota statutes. Earnings from the pooled investments are allocated to the respective funds on the basis of the average cash balance participation of each fund throughout the year.

Investments are stated at fair value, based upon quoted market prices at the reporting date. Cash and cash equivalents for purposes of the basic financial statements includes amounts in demand deposits as well as all investments held by the City.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal fund balances."

Advances between funds, if any, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Property tax levies are set by the City Council in December of each year and are certified to the County for collection in the following year. In Minnesota, counties act as collection agents for all property taxes. The County spreads all levies over taxable property. Such taxes become a lien on January 1, of the following year, and are recorded as receivables by the City at that date. Revenues from property taxes are accrued and recognized in the year collectible, net of delinquencies.

Real property taxes may be paid by taxpayers in two equal installments on May 15 and October 15. Personal property taxes may be paid on February 28 and June 30. The County provides tax settlements to cities and other taxing districts normally during the months of January, July and December.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

2. Receivables and payables (continued)

Taxes which remain unpaid at December 31 are classified as delinquent taxes receivable. The net amount of delinquent taxes receivable are fully offset by deferred inflow of resources in the governmental funds of the fund financial statements because they are not known to be available to finance current expenditures.

Assessments are levied at various times upon City Council resolution for property owner improvements made by the City. Assessment collections are deferred, generally over ten year periods, with interest charges ranging from 3.5% to 7.0%. Revenue from these assessments is recognized when assessed in the government-wide financial statements and as the annual installments become collectible in the governmental funds of the fund financial statements. Annual installments not collected as of each December 31 are classified as delinquent assessments receivable. The net amount of delinquent assessments receivable are fully offset by deferred inflow of resources in the governmental funds of the fund financial statements because they are not known to be available to finance current expenditures.

3. Inventories

Inventory held by proprietary funds is stated at a moving, weighted average cost or market on the first-in, first-out valuation method. The cost of inventory is recognized as an expense when items are sold or used (consumption method).

Inventories of expendable supplies held by governmental fund types are recorded as expenditures when purchased (purchase method) as the amounts are not material.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

4. 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 government as assets with an initial, individual cost of more than \$3,000 and an estimated useful life greater than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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, net of interest earned on the invested debt proceeds over the same period.

Property, plant and equipment are capitalized when acquired, and depreciation is provided using the straight-line method applied over the following estimated useful lives of the assets.

	Useful Life <u>in Years</u>
Land Improvements	10 - 20
Buildings and Improvements	15 - 40
Infrastructure	25 - 35
Distribution and Collection System	15 - 80
Furniture, Fixtures and Equipment	3 - 10

The City reviews its property, plant and equipment for impairment whenever events indicate the decline in service utility of the capital asset is significant in magnitude and the event of change in circumstances is outside the normal cycle of the capital assets.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

5. Compensated absences benefits

The City's policy is to permit employees to accumulate unused vacation and compensatory time benefits. City employees are entitled to vacation pay based upon length of employment. In addition, the City has established a severance pay policy for nonunion employees. This policy provides for severance payments upon termination of employment based on accumulated personal leave accrued, subject to certain conditions and specified maximums. Severance pay policy for union employees is governed by individual union contracts.

Vested benefits for City employees attributable to governmental funds are recorded as expenditures in these funds as benefits are paid to employees. The liability and corresponding expense is recorded in the government-wide financials statements as these benefits accrue. The liability and corresponding expense associated with proprietary funds is recorded in the applicable proprietary fund as benefits accrue.

6. 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 statements of net position.

Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are expensed as incurred. Bonds payable are reported net of the applicable bond premium or discount.

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.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

7. Pensions

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

8. Fund equity

In the government-wide and proprietary financial statements, net position is classified in the following categories:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position – This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position."

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the City classifies governmental fund balances as follows:

Non-spendable – includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual restraints.

Restricted – amounts are restricted by external creditors, grantors, contributors, laws or regulations of other governments.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, Deferred Inflows of Resources and Net Position or Equity (Continued)

8. Fund equity (continued)

Committed – includes fund balance amounts that are committed by resolution, which is the City's highest level of decision-making authority, for specific purposes that are internally imposed by the City Council through formal action and remain binding unless removed by the City Council by subsequent formal action (resolution).

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed. The City Council, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The Council has the power to assign fund balances or to designate an official who may assign fund balances. The City Administrator has been designated by the Council to assign fund balances.

Unassigned – includes positive fund balances within the General Fund which have not been classified within the above mentioned categories and negative fund balances in other governmental funds.

The City considers restricted/committed amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as a grant agreement requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned and lastly unassigned amounts when expenditures are made.

E. Concentration of Credit Risk

Financial instruments which expose the City to a concentration of credit risk consist primarily of cash, investments and accounts and loans receivable. Credit risk associated with cash and investments is discussed in Note 3. The City's accounts and loans receivable are concentrated geographically, and for the most part, amounts are due from individuals residing in and businesses located in the City of Spring Lake Park.

F. Use of Estimates

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

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

2. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are legally adopted by Council resolution for the General Fund and certain Special Revenue Funds. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.

The City follows these legal compliance procedures in establishing the budgetary data reflected in the financial statements.

1. Budget requests are submitted by all department heads to the City Administrator. The Administrator's office compiles the budget requests into an overall preliminary City budget, balancing budget requests with available revenue.
2. The preliminary budget is submitted to the City Council in August for its review and/or modification.
3. City administration presents the proposed budget to the City Council which in turn holds a truth-in-taxation public hearing on the proposed budget. The budget resolution adopted by the City Council sets forth the budget at the department level for the General Fund.
4. All budgeted appropriations lapse at the end of the fiscal year. The legal level of control (the level on which expenditures may not legally exceed appropriations) for each budget is at the department level. Administration cannot legally amend or transfer appropriations between departments without the approval of the City Council once the budget has been approved. Any over expenditures of appropriations or transfers of appropriated amounts must be approved by the City Council.
5. Budgeted amounts are as originally adopted, or as amended by the City Council. The budget cannot be amended without approval by the City Council.

All budget amounts presented in the accompanying supplementary information reflect the original budget and the final budget (which were the same for the year ended December 31, 2015).

The City does not use encumbrance accounting.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

2. Stewardship, Compliance and Accountability (Continued)

B. Expenditures Exceeding Appropriations

For the year ended December 31, 2015, the following General Fund departments had expenditures exceeding the latest amended budget:

	<u>2015 Budgeted Expenditures</u>	<u>2015 Actual Expenditures</u>	<u>Amount Exceeding Budgeted Amount</u>
Other	\$ 48,650	\$ 167,859	\$ 119,209

The above listed over expenditures were approved by the City Council.

C. Fund Balance Deficits

As of December 31, 2015, the following funds had deficit fund balances:

<u>Fund</u>	<u>Amount</u>
Major:	
Able & Terrace Improvement	\$ 81,567
81st Avenue Rehabilitation	42,765
Nonmajor:	
Developer's Escrow	10,118
Fire Bond - Building	4,465

The fund balance deficits will be eliminated by future revenue and financing sources.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds

A. Deposits and Investments

In accordance with applicable Minnesota statutes, the City maintains deposits at depository banks authorized by the City Council. All such depositories are members of the Federal Reserve System.

Minnesota statutes require that all deposits be protected by insurance, surety bond or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or surety bonds. Authorized collateral includes certain state or local government obligations and legal investments described in the investment policy section. Minnesota Statutes require that securities pledged as collateral be held in safekeeping by the City Treasurer or in a financial institution other than the institution furnishing the collateral.

The City's deposits were entirely covered by federal depository insurance or collateral at December 31, 2015.

Investment Policy

The City maintains a formal investment policy that limits its investment choices as a means of managing its exposure to credit risk. The City's investment policy does not address, however, limits on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The City is authorized by Minnesota Statutes to invest idle funds as follows:

- (a) Direct obligations or obligations guaranteed by the United States or its agencies.
- (b) Shares of investment companies registered under the Federal Investment Company Act of 1940 and whose only investments are in securities described in (a) above.
- (c) General obligations of the State of Minnesota or its municipalities.
- (d) Bankers acceptances of United States banks eligible for purchase by the Federal Reserve System.
- (e) Commercial paper issued by United States corporations or their Canadian subsidiaries, of the highest quality, and maturing in 270 days or less.
- (f) Repurchase agreements with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a reporting dealer to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds (Continued)

A. Deposits and Investments (Continued)

- (g) Money market funds with institutions that have portfolios consisting exclusively of United States Treasury obligations and Federal Agency issues.
- (h) Guaranteed investment contracts (gic's) issued or guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies and with a credit quality in one of the top two highest categories.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needs for operation.

The following is a summary of the City of Spring Lake Park's cash and investment portfolio including the range of maturities and investment ratings by type of investment:

<u>Investment</u>	<u>Range of Maturities</u>	<u>Rating</u>	<u>Value</u>
Cash	N/A	N/A	\$ 2,409,412
Certificates of Deposit	12/28	N/A	5,788,464
Municipal Bonds	2/21	Aa1 - AAA	597,598
U.S. Government Securities	3/33	AAA	1,493,410
Total cash and investments			<u>\$ 10,288,884</u>

N/A Not applicable or not available

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds (Continued)

A. Deposits and Investments (Continued)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The City's investments are rated by various credit rating agencies, where applicable, to indicate the associated credit risk. Investment ratings by investment type (as applicable) are included in the preceding summary of investments.

The City does not have a formal policy related to the credit risk of its investments, but continues to buy safe and liquid assets that are allowable under Minnesota Statutes.

Concentration of Credit Risk

The City diversifies its investment portfolio to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer or a specific class of securities. The City's investment policies do not limit the concentration of investments. Investments in any one issuer that represented 5% or more of total investments as of December 31, 2015 were as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Value</u>
4M Fund	Money Market Accounts	\$ 1,148,594
UBS Financial Services	Money Market Accounts	867,892

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counter party, the City will not be able to recover the value of its investment securities that are in the possession of an outside party. At December 31, 2015, all investments were insured or registered or the securities were held by the City or its agent in the City's name.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds (Continued)

B. Capital Assets

Capital asset activity for the City for the year ended December 31, 2015 was as follows:

Governmental Activities	Beginning Balance, as restated	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 604,950	\$	\$	\$ 604,950
Construction in progress	2,031,773	916,717	617,920	2,330,570
Total capital assets, not being depreciated	2,636,723	916,717	617,920	2,935,520
Capital assets, being depreciated:				
Buildings and improvements	2,632,037	617,920		3,249,957
Machinery and equipment	2,876,984	54,888		2,931,872
Infrastructure	17,169,961			17,169,961
Total capital assets, being depreciated	22,678,982	672,808		23,351,790
Less accumulated depreciation for:				
Buildings and improvements	1,653,410	111,190		1,764,600
Machinery and equipment	2,091,247	156,643		2,247,890
Infrastructure	9,016,494	582,067		9,598,561
Total accumulated depreciation	12,761,151	849,900		13,611,051
Total capital assets, being depreciated, net	9,917,831	(177,092)		9,740,739
Governmental activities capital assets, net	\$ 12,554,554	\$ 739,625	\$ 617,920	\$ 12,676,259

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds (Continued)

B. Capital Assets (Continued)

Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 127,883	\$	\$	\$ 127,883
Construction in progress	179,246	88,867	179,246	88,867
Total capital assets, not being depreciated	307,129	88,867	179,246	216,750
Capital assets, being depreciated:				
Land improvements	5,765			5,765
Buildings and improvements	7,361,795			7,361,795
Machinery and equipment	940,097	106,182		1,046,279
Infrastructure	3,277,265	188,325		3,465,590
Total capital assets, being depreciated	11,584,922	294,507		11,879,429
Less accumulated depreciation for:				
Land improvements	5,765			5,765
Buildings and improvements	3,709,077	260,115		3,969,192
Machinery and equipment	786,919	45,623		832,542
Infrastructure	1,445,517	89,662		1,535,179
Total accumulated depreciation	5,947,278	395,400		6,342,678
Total capital assets, being depreciated, net	5,637,644	(100,893)		5,536,751
Business-type activities capital assets, net	\$ 5,944,773	\$ (12,026)	\$	\$ 5,753,501

Depreciation expense for the year ended December 31, 2015 was charged to functions/programs as follows:

Governmental Activities

General government	\$ 122,786
Public safety	24,793
Public works	652,377
Recreation and parks	49,944
Total	<u>\$ 849,900</u>

Business-Type Activities

Utility	\$ 354,056
Liquor	41,344
Total	<u>\$ 395,400</u>

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds (Continued)

C. Long-Term Debt

The City issues general obligation bonds and equipment certificates to provide funds for economic development and for the acquisition and construction of major capital assets including infrastructure. General obligation bonds have been issued for both general government and proprietary activities. Bonds issued to provide funds for business-type activities are reported in proprietary funds if they are expected to be repaid from proprietary revenues.

General obligation bonds and certificates are direct obligations and pledge the full faith and credit of the City. General obligation improvement and refunding bonds are expected to be repaid, in part, from assessments to the benefited properties.

The City has also entered into a capital lease requiring quarterly payments of \$3,796 at an interest rate of 2.25%, maturing in May 2021. These lease payments are payable from revenues derived from the operation of the City's municipal liquor stores.

A summary of long-term debt outstanding at December 31, 2015 is as follows:

	<u>Issue Date</u>	<u>Range of Interest Rates</u>	<u>Final Maturity</u>	<u>Balance 12/31/15</u>
General obligation bonds:				
2005 Capital Improvement Bonds	12/20/2005	3.80% - 4.00%	2026	\$ 432,981
2013B Capital Improvement Bonds	12/18/2013	1.10% - 3.00%	2023	560,000
2014A Capital Improvement Bonds	6/18/2014	2.00% - 2.75%	2025	2,845,000
General obligation certificates:				
2011A Equipment Certificates	11/16/2011	1.20% - 1.45%	2017	30,186
2013A Equipment Certificates	2/28/2013	1.00%	2017	270,000
General obligation note payable:				
Note Payable - Public Facilities Authority	7/8/2003	2.819%	2023	1,779,000
Other Liabilities:				
Capital Lease	5/26/2015	2.25%	2021	78,345
Net unamortized premium on bonds				31,032
Compensated Absences				<u>389,713</u>
Total Long-Term Debt				<u>\$ 6,416,257</u>

Liquidation of the compensated absences liability occurs within the department and fund for which the corresponding employees are assigned.

The City is subject to statutory limitation by the State of Minnesota for bonded indebtedness payable principally from property taxes. As of December 31, 2015, the City had not utilized \$10,571,256 of its net legal debt margin.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds (Continued)

C. Long-Term Debt (Continued)

The following is a summary of the changes in long-term debt obligations for the year ended December 31, 2015:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
GOVERNMENTAL ACTIVITIES					
Bonds and Notes Payable:					
General obligation bonds:					
2005 Capital Improvement Bonds	\$ 466,141	\$	\$ 33,160	\$ 432,981	\$ 34,452
2013B Capital Improvement Bonds	625,000		65,000	560,000	65,000
2014A Capital Improvements Bonds	2,845,000			2,845,000	200,000
General obligation certificates:					
2011A Equipment Certificates	57,748		27,562	30,186	30,186
2013A Equipment Certificates	405,000		135,000	270,000	135,000
Other Liabilities:					
Compensated Absences	329,269	197,807	201,326	325,750	199,174
Unamortized premium	71,626		5,826	65,800	
Less: unamortized (discount)	(37,847)		(3,079)	(34,768)	
Governmental Activities					
Long-Term Liabilities	4,761,937	197,807	464,795	4,494,949	663,812
BUSINESS-TYPE ACTIVITIES					
Bonds and Notes Payable:					
General obligation note payable:					
Note Payable - Public Facilities Authority	1,975,000		196,000	1,779,000	201,000
Other Liabilities:					
Obligation Under Capital Lease		85,000	6,655	78,345	13,535
Compensated Absences	66,072	40,992	43,101	63,963	41,725
Business-Type Activities					
Long-Term Liabilities	2,041,072	125,992	245,756	1,921,308	256,260
Total	\$ 6,803,009	\$ 323,799	\$ 710,551	\$ 6,416,257	\$ 920,072

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds (Continued)

C. Long-Term Debt (Continued)

Debt service requirements to maturity for long-term debt, excluding compensated absences, as of December 31, 2015 were as follows:

Year	General Obligation Improvement and Refunding Bonds		General Obligation Equipment and Refunding Certificates	
	Principal	Interest	Principal	Interest
2016	\$ 300,896	\$ 88,658	\$ 165,186	\$ 3,110
2017	362,242	82,544	135,000	1,350
2018	403,588	75,159		
2019	410,383	66,569		
2020	411,729	57,817		
2021-2025	1,949,143	143,182		
Totals	\$ 3,837,981	\$ 513,926	\$ 300,186	\$ 4,460

Year	General Obligation Note Payable		Capital Lease Obligation	
	Principal	Interest	Principal	Interest
2016	\$ 201,000	\$ 50,150	\$ 13,535	\$ 1,649
2017	207,000	44,484	13,842	1,342
2018	213,000	38,649	14,156	1,028
2019	219,000	32,644	14,477	706
2020	225,000	26,470	14,806	378
2021-2025	714,000	40,650	7,529	64
Totals	\$ 1,779,000	\$ 233,047	\$ 78,345	\$ 5,167

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds (Continued)

D. Interfund Receivables and Payables

The following schedule reports the interfund receivables and payables within the City's funds as of December 31, 2015:

	Due From Other Funds	Due To Other Funds
Major Governmental Funds:		
General Fund	\$ 337,838	\$ 29,380
Able & Terrace Improvement		148,905
81st Avenue Rehabilitation		102,110
Subtotal	<u>337,838</u>	<u>280,395</u>
Non-Major Governmental Funds:		
Special Revenue		
Recycling	2,360	
Street Lights	800	
Cable		11,352
Debt Service		
Fire Bond - Building		58,941
Fire Bond - Equipment		
Capital Projects		
Park Equipment and Improvement		5,344
Revolving Fund	29,380	
Subtotal	<u>32,540</u>	<u>75,637</u>
Total Governmental Funds	370,378	356,032
Proprietary Funds:		
Utility	4,492	7,652
Liquor		11,186
Subtotal	<u>4,492</u>	<u>18,838</u>
Total All Funds	<u>\$ 374,870</u>	<u>\$ 374,870</u>

Interfund receivables and payables are the result of expenditures of funds prior to the collection of special assessments, property taxes and other revenues. All interfund balances will be repaid as the revenues are collected by the individual funds or by transfers from other funds.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds (Continued)

E. Interfund Transfers

Transfers are used to 1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due; or 2) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations. The amount transferred from the liquor fund was used to finance general operations in the City's General Fund.

Interfund transfers during the year ended December 31, 2015 were as follows:

	Transfers In	Transfers Out
Major Governmental Funds:		
General Fund	\$ 213,120	\$ 277,549
Subtotal		
Non-Major Governmental Funds:		
Special Revenue		
Recreation Fund		60,000
Recycling Fund		3,500
Debt Service		
Fire Bond - Equipment	50,000	2,387
2013B GO Capital Improvement Bonds	77,097	
2011A Fire Equipment	2,387	
Capital Projects		
Storm Water	25,000	
Building Maintenance	8,126	
Public Safety Replacement	23,803	
Revolving Fund	100,000	
Subtotal	286,413	65,887
Total Governmental Funds	499,533	343,436
Proprietary Funds:		
Utility		81,097
Liquor		75,000
Total Proprietary Funds		156,097
Total All Funds	\$ 499,533	\$ 499,533

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

3. Detailed Notes on All Funds (Continued)

F. Fund Equity

In accordance with the requirements of GASB Statement No. 54, below is a schedule of ending fund balances as of December 31, 2015:

	General Fund	Able & Terrace Improvement	2014-2015 Street Improvement Project	81st Avenue Rehabilitation	2014A G.O. Improvement Bonds	Other Governmental Funds	Total Governmental Funds
Nonspendable							
Prepaid items	\$ 3,887	\$	\$	\$	\$	\$ 1,350	\$ 5,237
Restricted							
Police activities						1,817	1,817
Debt service					434,477	18,772	453,249
Capital acquisitions						113,925	113,925
Park acquisition						254,867	254,867
Community development						43,215	43,215
Total Restricted					434,477	432,596	867,073
Assigned							
Working capital reserve	1,195,586						1,195,586
Compensated absences	325,750						325,750
Elections	58,110						58,110
Recreation programs						301,364	301,364
Recycling						74,849	74,849
Street lighting						35,884	35,884
Cable activities						6,802	6,802
Public safety supplies						23,137	23,137
HRA reserve						120,732	120,732
Street improvement			539,749			801,472	1,341,221
Street sealcoating						106,757	106,757
Storm water runoff program						68,496	68,496
Capital replacement						493,851	493,851
Building maintenance						102,747	102,747
Park acquisition						28,723	28,723
Other activities						73,789	73,789
Total Assigned	1,579,446		539,749			2,238,603	4,357,798
Unassigned		(81,567)		(42,765)		(14,583)	(138,915)
Total Fund Balance	\$ 1,583,333	\$ (81,567)	\$ 539,749	\$ (42,765)	\$ 434,477	\$ 2,657,966	\$ 5,091,193

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information

A. Risk Management

The City is exposed to various risks of loss related to torts: theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; and natural disasters. The City participates in the League of Minnesota Cities Insurance Trust (LMCIT) to provide its general liability and property coverage. The LMCIT is a public entity risk pool currently operating as a common risk management and insurance program for participating Minnesota Cities. All Cities in the LMCIT are jointly and severally liable for all claims and expenses of the pool. The amount of any liability in excess of assets of the pool may be assessed to the participating cities if a deficiency occurs. The City purchases commercial insurance for property values in excess of the LMCIT policy limits and all other risks of loss. Settled claims have not exceeded the LMCIT or commercial coverage in any of the past three fiscal year.

Worker's compensation insurance is also purchased through the LMCIT. The worker compensation program is a retrospectively rated contract with premiums or required contributions based primarily on the experience rates of the participating cities. There were no significant reductions in insurance coverage from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

B. Commitments and Contingencies

Insurance:

The City has outstanding claims subject to its insurance deductible. Although the outcome of these actions is not presently determinable, in the opinion of management, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

General Litigation:

Management is not aware of any existing or pending lawsuits, claims or other actions in which the City is a defendant. It is the opinion of management that any such claims would be covered by the liability insurance of the City and that potential claims against the City would not materially affect the financial statements.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information (Continued)

C. Pension Plans

1. Public Employees Retirement Association (PERA) - Defined Benefit

A. Plan Description

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

1. General Employees Retirement Fund (GERF) - All full-time and certain part-time employees of the City of Spring Lake Park are covered by the General Employees Retirement Fund (GERF). 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. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan.
2. Public Employees Police and Fire Fund (PEPFF) - The PEPFF, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the PEPFF also covers police officers and firefighters belonging to a local relief association that elected to merge with and transfer assets and administration to PERA.

Benefits Provided

PERA provides retirement, disability and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature.

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Members in plans that are at least 90 percent funded for two consecutive years are given 2.5% increases. Members in plans that have not exceeded 90% funded, or have fallen below 80%, are given 1% increases.

The benefit provisions stated in the following paragraph 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.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information (Continued)

D. Pension Plans (Continued)

1. Public Employees Retirement Association (PERA) - Defined Benefit (Continued)

A. Plan Description (continued)

1. GERP Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. The retiring member receives the higher of 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% of average salary for each of the first ten years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first ten years and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66. Disability benefits are available for vested members and are based upon years of service and average high-five salary.

2. PEPFF Benefits

Benefits for the PEPFF members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after ten years of credit service. Benefits for PEPFF members first hired after June 30, 2014, vest on a prorated basis from 50% after ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For PEPFF who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

B. Contributions

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

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information (Continued)

D. Pension Plans (Continued)

1. Public Employees Retirement Association (PERA) - Defined Benefit (Continued)

B. Contributions (continued)

1. GERS Contributions

Basic Plan members and Coordinated Plan members were required to contribute 9.1% and 6.50%, respectively, of their annual covered salary in calendar year 2015. The City was required to contribute 11.78% of pay for Basic Plan members and 7.50% for Coordinated Plan members in calendar year 2015. The City's contributions to the GERS for the year ended December 31, 2015 were \$109,297. The City's contributions were equal to the required contributions as set by state statute.

2. PEPFF Contributions

Plan members were required to contribute 10.8% of their annual covered salary in calendar year 2015. The City was required to contribute 16.20% of pay for PEPFF members in calendar year 2015. The City's contributions to the PEPFF for the year ended December 31, 2015 were \$147,786. The City's contributions were equal to the required contributions as set by state statute.

C. Pension Costs

1. GERS Pension Costs

At December 31, 2015, the City reported a liability of \$1,280,082 for its proportionate share of the GERS's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2014 through June 30, 2015, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2015, the City's proportion was .0247% at the end of the measurement period and .0275% for the beginning of the period.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information (Continued)

D. Pension Plans (Continued)

1. Public Employees Retirement Association (PERA) - Defined Benefit (Continued)

C. Pension Costs (continued)

1. GERP Pension Costs (continued)

For the year ended December 31, 2015, the City recognized pension expense of \$137,750 for its proportionate share of the GERP's pension expense.

At December 31, 2015, the City reported its proportionate share of the GERP's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$	\$ 64,538
Difference between projected and actual investment earnings	121,179	
Changes in proportion		98,647
Contributions paid to PERA subsequent to the measurement date	54,927	
Total	\$ 176,106	\$ 163,185

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information (Continued)

D. Pension Plans (Continued)

1. Public Employees Retirement Association (PERA) - Defined Benefit (Continued)

C. Pensions Costs (continued)

1. GERP Pension Costs (continued)

\$54,927 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending June 30:</u>	<u>Pension Expense Amount</u>
2016	\$ (24,100)
2017	(24,100)
2018	(24,100)
2019	30,294

2. PEPFF Pension Costs

At December 31, 2015, the City reported a liability of \$1,090,785 for its proportionate share of the PEPFF's net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2014 through June 30, 2015, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2015, the City's proportion was .096% at the end of the measurement period and .104% for the beginning of the period.

For the year ended December 31, 2015, the City recognized pension expense of \$173,567 for its proportionate share of the PEPFF's pension expense. The City also recognized \$8,640 for the year ended December 31, 2015, as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's on-behalf contributions to the PEPFF. Legislation passed in 2013 required the State of Minnesota to begin contributing \$9 million to the PEPFF each year, starting in fiscal year 2014.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information (Continued)

D. Pension Plans (Continued)

1. Public Employees Retirement Association (PERA) - Defined Benefit (Continued)

C. Pensions Costs (continued)

2. PEPFF Pension Costs (continued)

At December 31, 2015, the City reported its proportionate share of the PEPFF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$	\$ 176,890
Difference between projected and actual investment earnings	190,051	
Changes in proportion		72,003
Contributions paid to PERA subsequent to the measurement date	76,497	
Total	<u>\$ 266,548</u>	<u>\$ 248,893</u>

\$76,497 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30:	Pension Expense Amount
2016	\$ (2,266)
2017	(2,266)
2018	(2,266)
2019	(2,267)
2020	(49,778)

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information (Continued)

D. Pension Plans (Continued)

1. Public Employees Retirement Association (PERA) - Defined Benefit (Continued)

D. Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actual assumptions:

Inflation	2.75% per year
Active Member Payroll Growth	3.50% per year
Investment Rate of Return	7.90%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors and disabilitants were based on RP-2000 tables for males or females, as appropriate, with slight adjustments. Benefit increases for retirees are assumed to be 1% effective every January 1st through 2026 and 2.5% thereafter.

Actuarial assumptions used in the June 30, 2015 valuation were based on the result of actuarial experience studies. The experience study in the GERS was for the period from July 1, 2004 through June 30, 2008, with an update of economic assumptions in 2014. There were no changes in actuarial assumptions in 2015.

The long-term expected rate of return on pension plan investments is 7.9%. The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness of the long-term expected rate of return on a regular basis using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	45%	5.50%
International Stocks	15%	6.00%
Bonds	18%	1.45%
Alternative Assets	20%	6.40%
Cash	2%	0.50%

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information (Continued)

D. Pension Plans (Continued)

1. Public Employees Retirement Association (PERA) - Defined Benefit (Continued)

E. Discount Rate

The discount rate used to measure the total pension liability was 7.9%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

F. Pension Liability Sensitivity

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

	<u>1% Decrease in Discount Rate (6.9%)</u>	<u>Discount Rate (7.9%)</u>	<u>1% Increase in Discount Rate (8.9%)</u>
City's proportionate share of the GERF net pension liability	\$ 2,012,744	\$ 1,280,082	\$ 675,016
City's proportionate share of the PEPFF net pension liability	\$ 2,125,951	\$ 1,090,785	\$ 235,557

G. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org; by writing to PERA at 60 Empire Drive #200, St. Paul, Minnesota, 55103-2088; or by calling (651) 296-7460 or 1-800-652-9026.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information (Continued)

D. Pension Plans (Continued)

2. Public Employees Retirement Association (PERA) - Defined Contribution

Five council members 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 council members are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. Minnesota Statutes, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5 percent of salary which is matched by the elected official's employer. 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 1% (.0025) of the assets in each member's account annually.

Total contributions made by the City of Spring Lake Park during fiscal year 2015 were:

<u>Contribution Amount</u>		<u>Percentage of Covered Payroll</u>		<u>Required</u>
<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Rate</u>
\$ 1,753	\$ 1,753	5%	5%	5%

E. Other Postemployment Benefits

The City has considered the accounting pronouncement, GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*. Management determined the OPEB liability at December 31, 2015 is not material and therefore is not recorded in these financial statements.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

4. Other Information (Continued)

F. Joint Powers Agreements

As previously noted, the City of Spring Lake Park participates with the cities of Blaine and Mounds View through a joint powers agreement to cooperatively support the Spring Lake Park Fire Department, Inc. (the Department). The Department is independent of the cities and operates as a separate entity. Under terms of the agreement, the equipment, property and other assets of the Department are owned jointly by the three cities. Each city enters into a contract for services with the Department for fire protection services. Cost of services for each City is determined based on a formula prescribed in the agreement. Based on the agreement, in the event the Department sustains operating deficits, the cities will contribute additional funds to the Department in proportion to the formula described above. Operating budgets of the Department are approved annually by the cities.

Payments to the Department by the City of Spring Lake Park in 2015 totaled \$207,126, including a provision for capital expenditures. This total was approximately 9% of contracted revenues from member cities reported by the Department. As described in Note 1, the City is also responsible for its share of debt service payments related to bonds issued on behalf of the Department for building improvements and equipment acquisitions.

In addition, the City is a member of the Anoka County Joint Law Enforcement Council (JLEC), an organization of Anoka County and certain cities located within the County formed to cooperate in their law enforcement efforts. The City participates with the JLEC on a cost-sharing basis with the development and maintenance of an integrated central records communication system. Costs related to the City's participation in the JLEC were \$6,894 for the year ended December 31, 2015.

CITY OF SPRING LAKE PARK

NOTES TO FINANCIAL STATEMENTS

5. Change in Accounting Standards and Prior Period Adjustment

During the year ended December 31, 2015, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board (GASB) Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. The cumulative effect of applying these statements is reported as a restatement of beginning net position.

Additionally, during 2015 management realized that \$1,418,465 of construction in progress was inadvertently omitted from the City's capital asset schedule. The effect of this omission is reported as a restatement of beginning net position.

Following is a reconciliation of the previously reported December 31, 2014 balances with the amounts reported on the December 31, 2015 financial statements:

Activities/Fund	Net Position December 31, 2014, as Previously Reported	Restatement for Net Pension Liability	Restatement for Construction in Progress	Net Position December 31, 2014, as Restated
Governmental Activities	<u>\$ 12,167,358</u>	<u>\$ (1,870,391)</u>	<u>\$ 1,418,465</u>	<u>\$ 11,715,432</u>
Business-Type Activities	<u>\$ 9,593,508</u>	<u>\$ (424,563)</u>	<u>\$</u>	<u>\$ 9,168,945</u>
Proprietary Funds:				
Utility Fund	\$ 8,077,575	\$ (197,081)	\$	\$ 7,880,494
Liquor Fund	<u>1,515,933</u>	<u>(227,482)</u>	<u></u>	<u>1,288,451</u>
Total Proprietary Funds	<u>\$ 9,593,508</u>	<u>\$ (424,563)</u>	<u>\$</u>	<u>\$ 9,168,945</u>

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CITY OF SPRING LAKE PARK
REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2015

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CITY OF SPRING LAKE PARK, MINNESOTA
Schedule of City Contributions
PERA General Employees Retirement Fund
December 31, 2015

Year Ended December 31	Statutorily Required Contribution (a)	Contributions in Relation to Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Employee Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
2014	\$ 106,316	\$ 106,316	\$	\$ 1,468,400	7.2%
2015	109,297	109,297		1,442,177	7.6%
2016					
2017					
2018					
2019					
2020					
2021					
2022					
2023					

Schedule of City Contributions
PERA Public Employees Police and Fire Fund Pension Plan
December 31, 2015

Year Ended December 31	Statutorily Required Contribution (a)	Contributions in Relation to Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Employee Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
2014	\$ 135,648	\$ 135,648	\$	\$ 886,585	15.3%
2015	147,786	147,786		912,261	16.2%
2016					
2017					
2018					
2019					
2020					
2021					
2022					
2023					

CITY OF SPRING LAKE PARK, MINNESOTA
Schedule of Proportionate Share of Net Pension Liability
PERA General Employees Retirement Fund
December 31, 2015

Fiscal Year Ended June 30	Proportionate (Percentage) of Net Pension Liability (Asset)	Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	Covered- Employee Payroll (b)	Proportionate Share (Amount) of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0275%	\$ 1,291,812	\$ 1,468,400	88.0%	78.7%
2015	0.0247%	1,280,082	1,442,177	88.8%	78.2%
2016					
2017					
2018					
2019					
2020					
2021					
2022					
2023					

Schedule of Proportionate Share of Net Pension Liability
PERA Public Employees Police and Fire Fund Pension Plan
December 31, 2015

Fiscal Year Ended June 30	Proportionate (Percentage) of Net Pension Liability (Asset)	Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	Covered- Employee Payroll (b)	Proportionate Share (Amount) of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.1040%	\$ 1,123,243	\$ 886,585	126.7%	87.1%
2015	0.0960%	1,090,785	912,261	119.6%	86.6%
2016					
2017					
2018					
2019					
2020					
2021					
2022					
2023					

CITY OF SPRING LAKE PARK
COMBINING AND INDIVIDUAL NONMAJOR
FUND STATEMENTS AND SCHEDULES

December 31, 2015

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**CITY OF SPRING LAKE PARK
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS				
Cash and investments	\$ 640,398	\$ 71,683	\$ 2,001,268	\$ 2,713,349
Accounts receivable	94,190		19,471	113,661
Taxes receivable			92	92
Special assessments receivable			744	744
Due from other funds	3,160		29,380	32,540
Due from other governmental units		1,565		1,565
Prepaid expenses	1,350			1,350
TOTAL ASSETS	\$ 739,098	\$ 73,248	\$ 2,050,955	\$ 2,863,301
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 22,354	\$	\$ 240	\$ 22,594
Deposits payable	91,270			91,270
Due to other funds	11,352	58,941	5,344	75,637
Unearned revenue	15,090			15,090
Total liabilities	140,066	58,941	5,584	204,591
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue:				
Special assessments			744	744
FUND BALANCE (DEFICIT)				
Nonspendable	1,350			1,350
Restricted	45,032	18,772	368,792	432,596
Assigned	562,768		1,675,835	2,238,603
Unassigned	(10,118)	(4,465)		(14,583)
Total Fund Balance (Deficit)	599,032	14,307	2,044,627	2,657,966
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 739,098	\$ 73,248	\$ 2,050,955	\$ 2,863,301

CITY OF SPRING LAKE PARK
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	Special Revenue	Debt Service	Capital Projects	Total
REVENUES				
Property and franchise taxes	\$ 18,427	\$ 143,706	\$ 12	\$ 162,145
Special assessments			5,485	5,485
Intergovernmental revenues	73,145		56,020	129,165
Charges for services	708,903		60,725	769,628
Fines and forfeitures	23,243			23,243
Investment income	11,141	190	33,729	45,060
Other revenues	104,252	30,000	13,327	147,579
TOTAL REVENUES	<u>939,111</u>	<u>173,896</u>	<u>169,298</u>	<u>1,282,305</u>
EXPENDITURES				
Current				
General government	53,781			53,781
Public safety	10,221		30,000	40,221
Public works	35,551		160,442	195,993
Recreation and parks	438,752		2,794	441,546
Development and other	197,834			197,834
Capital Outlay				
Public safety	3,455			3,455
Public works			33,920	33,920
Recreation and parks			15,437	15,437
Debt Service				
Principal		260,722		260,722
Interest and other		34,506		34,506
TOTAL EXPENDITURES	<u>739,594</u>	<u>295,228</u>	<u>242,593</u>	<u>1,277,415</u>
Excess (deficiency) of revenues over (under) expenditures	<u>199,517</u>	<u>(121,332)</u>	<u>(73,295)</u>	<u>4,890</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds		129,484	156,929	286,413
Transfers to other funds	(63,500)	(2,387)		(65,887)
Total other financing sources (uses)	<u>(63,500)</u>	<u>127,097</u>	<u>156,929</u>	<u>220,526</u>
Net change in fund balances	136,017	5,765	83,634	225,416
FUND BALANCES (DEFICIT), Beginning	<u>463,015</u>	<u>8,542</u>	<u>1,960,993</u>	<u>2,432,550</u>
FUND BALANCES (DEFICIT), Ending	<u>\$ 599,032</u>	<u>\$ 14,307</u>	<u>\$ 2,044,627</u>	<u>\$ 2,657,966</u>

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**CITY OF SPRING LAKE PARK
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2015**

	Recycling	Street Lighting	Cable	Police Forfeiture
ASSETS				
Cash and investments	\$ 13,985	\$ 29,221	\$	\$ 23,169
Accounts receivable	67,031	8,732	18,427	
Prepaid expenses				
Due from other funds	2,360	800		
TOTAL ASSETS	\$ 83,376	\$ 38,753	\$ 18,427	\$ 23,169
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 8,527	\$ 2,869	\$ 273	\$ 32
Deposits payable				
Due to other funds			11,352	
Unearned revenue				
Total liabilities	8,527	2,869	11,625	32
FUND BALANCE (DEFICIT)				
Nonspendable				
Restricted				
Assigned	74,849	35,884	6,802	23,137
Unassigned				
Total Fund Balance (Deficit)	74,849	35,884	6,802	23,137
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 83,376	\$ 38,753	\$ 18,427	\$ 23,169

Police Reserves	Developers Escrow	Recreation	HRA Reserve	Tower Days	Traffic Education	Total
\$ 1,817	\$ 75,952	\$ 327,107	\$ 125,932	\$ 9,837	\$ 33,378	\$ 640,398
		1,350				94,190
						1,350
						3,160
<u>\$ 1,817</u>	<u>\$ 75,952</u>	<u>\$ 328,457</u>	<u>\$ 125,932</u>	<u>\$ 9,837</u>	<u>\$ 33,378</u>	<u>\$ 739,098</u>
\$	\$	\$ 10,653	\$	\$	\$	\$ 22,354
	86,070		5,200			91,270
		15,090				11,352
						15,090
	<u>86,070</u>	<u>25,743</u>	<u>5,200</u>			<u>140,066</u>
		1,350				1,350
1,817				9,837	33,378	45,032
		301,364	120,732			562,768
	(10,118)					(10,118)
<u>1,817</u>	<u>(10,118)</u>	<u>302,714</u>	<u>120,732</u>	<u>9,837</u>	<u>33,378</u>	<u>599,032</u>
<u>\$ 1,817</u>	<u>\$ 75,952</u>	<u>\$ 328,457</u>	<u>\$ 125,932</u>	<u>\$ 9,837</u>	<u>\$ 33,378</u>	<u>\$ 739,098</u>

CITY OF SPRING LAKE PARK
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2015

	Recycling	Street Lighting	Cable	Police Forfeiture
REVENUES				
Franchise taxes	\$	\$	\$ 18,427	\$
Intergovernmental revenue	73,145			
Charges for services	115,112	38,656		
Fines and forfeitures				23,243
Investment income	243	509		395
Other revenues				487
TOTAL REVENUES	188,500	39,165	18,427	24,125
EXPENDITURES				
Current				
General government			25,803	
Public safety				9,890
Public works		35,551		
Development and other	179,949			
Recreation and parks				
Capital Outlay				
Public safety				3,455
TOTAL EXPENDITURES	179,949	35,551	25,803	13,345
Excess (deficiency) of revenues over (under) expenditures	8,551	3,614	(7,376)	10,780
OTHER FINANCING SOURCES (USES)				
Transfers to other funds	(3,500)			
Net change in fund balances	5,051	3,614	(7,376)	10,780
FUND BALANCES (DEFICIT), Beginning	69,798	32,270	14,178	12,357
FUND BALANCES (DEFICIT), Ending	\$ 74,849	\$ 35,884	\$ 6,802	\$ 23,137

Police Reserves	Developers Escrow	Recreation	HRA Reserve	Tower Days	Traffic Education	Total
\$	\$	\$	\$	\$	\$	\$ 18,427
		528,248			26,887	73,145
						708,903
						23,243
32	1,322	5,695	2,193	171	581	11,141
			85,168	18,597		104,252
32	1,322	533,943	87,361	18,768	27,468	939,111
			27,978			53,781
331						10,221
						35,551
				17,885		197,834
		438,752				438,752
						3,455
331		438,752	27,978	17,885		739,594
(299)	1,322	95,191	59,383	883	27,468	199,517
		(60,000)				(63,500)
(299)	1,322	35,191	59,383	883	27,468	136,017
2,116	(11,440)	267,523	61,349	8,954	5,910	463,015
\$ 1,817	\$ (10,118)	\$ 302,714	\$ 120,732	\$ 9,837	\$ 33,378	\$ 599,032

**CITY OF SPRING LAKE PARK
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS**

December 31, 2015

	2013 Equipment Certificates
ASSETS	
Cash and investments	\$ 13,120
Due from other governmental units	<u>1,551</u>
TOTAL ASSETS	<u><u>\$ 14,671</u></u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Due to other funds	<u>\$</u>
FUND BALANCE (DEFICIT)	
Restricted	14,671
Unassigned	
Total Fund Balance (Deficit)	<u><u>14,671</u></u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 14,671</u></u>

Fire Bond - Building	Fire Bond - Equipment	2011A Fire Equipment	2013B G.O. Capital Improvement Bonds	Total
\$ 54,462 14	\$	\$ 4,101	\$	\$ 71,683 1,565
\$ 54,476	\$	\$ 4,101	\$	\$ 73,248
\$ 58,941	\$	\$	\$	\$ 58,941
(4,465)		4,101		18,772 (4,465)
(4,465)		4,101		14,307
\$ 54,476	\$	\$ 4,101	\$	\$ 73,248

CITY OF SPRING LAKE PARK
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
For the Year Ended December 31, 2015

	2013 Equipment Certificates
REVENUES	
Taxes	\$ 143,665
Investment income	190
Other revenue	
	<hr/>
TOTAL REVENUES	<hr/> 143,855 <hr/>
EXPENDITURES	
Debt Service	
Principal	135,000
Interest and other charges	4,050
	<hr/>
TOTAL EXPENDITURES	<hr/> 139,050 <hr/>
Excess (deficiency) of revenues over (under) expenditures	<hr/> 4,805 <hr/>
OTHER FINANCING SOURCES (USES)	
Transfers from other funds	
Transfers to other funds	
	<hr/>
Total other financing sources (uses)	<hr/>
Net change in fund balances	4,805
FUND BALANCES (DEFICIT), Beginning	<hr/> 9,866 <hr/>
FUND BALANCES (DEFICIT), Ending	<hr/> \$ 14,671 <hr/>

Fire Bond - Building	Fire Bond - Equipment	2011A Fire Equipment	2013B G.O. Capital Improvement Bonds	Total
\$ 41	\$	\$	\$	\$ 143,706
		30,000		190
				30,000
41		30,000		173,896
33,160		27,562	65,000	260,722
17,635		724	12,097	34,506
50,795		28,286	77,097	295,228
(50,754)		1,714	(77,097)	(121,332)
50,000		2,387	77,097	129,484
(2,387)				(2,387)
47,613		2,387	77,097	127,097
(3,141)		4,101		5,765
(1,324)				8,542
\$ (4,465)	\$	\$ 4,101	\$	\$ 14,307

**CITY OF SPRING LAKE PARK
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
December 31, 2015**

	State Aid Street Fund	Street Sealcoating	Storm Water	Capital Replacement
ASSETS				
Cash and investments	\$ 57,713	\$ 87,286	\$ 68,496	\$ 443,737
Accounts receivable		19,471		
Taxes receivable				
Special assessments receivable				
Due from other funds				
TOTAL ASSETS	<u>\$ 57,713</u>	<u>\$ 106,757</u>	<u>\$ 68,496</u>	<u>\$ 443,737</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 240	\$	\$	\$
Due to other funds				
Total liabilities	<u>240</u>			
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue:				
Special assessments				
FUND BALANCE (DEFICIT)				
Restricted				
Assigned	<u>57,473</u>	<u>106,757</u>	<u>68,496</u>	<u>443,737</u>
Total Fund Balance (Deficit)	<u>57,473</u>	<u>106,757</u>	<u>68,496</u>	<u>443,737</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 57,713</u>	<u>\$ 106,757</u>	<u>\$ 68,496</u>	<u>\$ 443,737</u>

2013 Equipment Certificates	Right of Way	Building Maintenance	Public Safety Replacement
\$ 113,925	\$ 16,316	\$ 102,747	\$ 50,114
<u>\$ 113,925</u>	<u>\$ 16,316</u>	<u>\$ 102,747</u>	<u>\$ 50,114</u>
\$	\$	\$	\$
113,925	16,316	102,747	50,114
<u>113,925</u>	<u>16,316</u>	<u>102,747</u>	<u>50,114</u>
<u>\$ 113,925</u>	<u>\$ 16,316</u>	<u>\$ 102,747</u>	<u>\$ 50,114</u>

CITY OF SPRING LAKE PARK
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR CAPITAL PROJECT FUNDS
December 31, 2015

	Park Special Projects	Park Acquisition and Improvement	Lakeside Lions Park Improvement	Small Equipment
ASSETS				
Cash and investments	\$ 20,033	\$ 228,183	\$ 6,651	\$ 17,221
Accounts receivable				
Taxes receivable				92
Special assessments receivable				
Due from other funds				
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 20,033</u></u>	<u><u>\$ 228,183</u></u>	<u><u>\$ 6,651</u></u>	<u><u>\$ 17,313</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$	\$	\$	\$
Due to other funds				
Total liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue:				
Special assessments	<u> </u>	<u> </u>	<u> </u>	<u> </u>
FUND BALANCE (DEFICIT)				
Restricted	20,033	228,183	6,651	
Assigned				17,313
Total Fund Balance (Deficit)	<u>20,033</u>	<u>228,183</u>	<u>6,651</u>	<u>17,313</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 20,033</u></u>	<u><u>\$ 228,183</u></u>	<u><u>\$ 6,651</u></u>	<u><u>\$ 17,313</u></u>

Park Equipment and Improvement	Revolving Fund	Total
\$ 16,754	\$ 772,092	\$ 2,001,268
		19,471
		92
	744	744
	29,380	29,380
<u>\$ 16,754</u>	<u>\$ 802,216</u>	<u>\$ 2,050,955</u>

\$ 5,344	\$	\$ 240
<u>5,344</u>		<u>5,344</u>
		<u>5,584</u>

	744	744
--	-----	-----

		368,792
<u>11,410</u>	<u>801,472</u>	<u>1,675,835</u>
<u>11,410</u>	<u>801,472</u>	<u>2,044,627</u>

<u>\$ 16,754</u>	<u>\$ 802,216</u>	<u>\$ 2,050,955</u>
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CITY OF SPRING LAKE PARK
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
For the Year Ended December 31, 2015

	State Aid Street Fund	Street Sealcoating	Storm Water	Capital Replacement
REVENUES				
Taxes	\$	\$	\$	\$
Special assessments				
Intergovernmental revenues	56,020			
Charges for services		54,197		
Investment income (loss)	1,005	1,520	1,193	7,726
Other revenues				3,905
TOTAL REVENUES	<u>57,025</u>	<u>55,717</u>	<u>1,193</u>	<u>11,631</u>
EXPENDITURES				
Current				
Public Safety				
Public Works	18,116	103,049	20,442	1,925
Recreation and Parks				
Capital Outlay				
Public works				
Recreation and Parks				
TOTAL EXPENDITURES	<u>18,116</u>	<u>103,049</u>	<u>20,442</u>	<u>1,925</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,909</u>	<u>(47,332)</u>	<u>(19,249)</u>	<u>9,706</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds			25,000	
Total other financing sources (uses)			<u>25,000</u>	
Net change in fund balances	38,909	(47,332)	5,751	9,706
FUND BALANCES (DEFICIT), Beginning	<u>18,564</u>	<u>154,089</u>	<u>62,745</u>	<u>434,031</u>
FUND BALANCES (DEFICIT), Ending	<u>\$ 57,473</u>	<u>\$ 106,757</u>	<u>\$ 68,496</u>	<u>\$ 443,737</u>

<u>2013 Equipment Certificates</u>	<u>Right of Way</u>	<u>Building Maintenance</u>	<u>Public Safety Replacement</u>
\$	\$	\$	\$
3,055	284	1,789	493
<u>3,055</u>	<u>284</u>	<u>1,789</u>	<u>493</u>
30,000			
22,376			
<u>52,376</u>			
<u>(49,321)</u>	<u>284</u>	<u>1,789</u>	<u>493</u>
		<u>8,126</u>	<u>23,803</u>
		<u>8,126</u>	<u>23,803</u>
(49,321)	284	9,915	24,296
<u>163,246</u>	<u>16,032</u>	<u>92,832</u>	<u>25,818</u>
<u>\$ 113,925</u>	<u>\$ 16,316</u>	<u>\$ 102,747</u>	<u>\$ 50,114</u>

CITY OF SPRING LAKE PARK
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR CAPITAL PROJECT FUNDS
For the Year Ended December 31, 2015

	Park Special Projects	Park Acquisition and Improvement	Lakeside Lions Park Improvement	Small Equipment
REVENUES				
Taxes	\$	\$	\$	\$
Special assessments				
Intergovernmental revenues				
Charges for services	3,136			3,392
Investment earnings	349	3,973	116	300
Other revenues				4,372
TOTAL REVENUES	3,485	3,973	116	8,064
EXPENDITURES				
Current				
Public Safety				
Public Works				
Recreation and Parks	2,311			391
Capital Outlay				
Public works				
Recreation and Parks				15,437
TOTAL EXPENDITURES	2,311			15,828
Excess (deficiency) of revenues over (under) expenditures	1,174	3,973	116	(7,764)
OTHER FINANCING SOURCES (USES)				
Transfers from other funds				
Total other financing sources (uses)				
Net change in fund balances	1,174	3,973	116	(7,764)
FUND BALANCES (DEFICIT), Beginning	18,859	224,210	6,535	25,077
FUND BALANCES (DEFICIT), Ending	\$ 20,033	\$ 228,183	\$ 6,651	\$ 17,313

Park Equipment and Improvement	Revolving Fund	Total
\$	\$ 12	\$ 12
	5,485	5,485
		56,020
		60,725
292	11,634	33,729
5,050		13,327
5,342	17,131	169,298
		30,000
	16,910	160,442
92		2,794
	11,544	33,920
		15,437
92	28,454	242,593
5,250	(11,323)	(73,295)
	100,000	156,929
	100,000	156,929
5,250	88,677	83,634
6,160	712,795	1,960,993
\$ 11,410	\$ 801,472	\$ 2,044,627

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CITY OF SPRING LAKE PARK

OTHER REPORT SECTION

December 31, 2015

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

To the Honorable Mayor and
Members of the City Council
City of Spring Lake Park, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of the City of Spring Lake Park, Minnesota as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the City of Spring Lake Park, Minnesota's basic financial statements, and have issued our report thereon dated June 17, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Spring Lake Park, Minnesota's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses may exist that were not identified. We did identify certain deficiencies in internal control over financial reporting that we consider to be material weaknesses. These material weaknesses are listed as Audit Findings 2015-01 and 2015-02 in the accompanying *Schedule of Findings and Responses*.

To the Honorable Mayor and
Members of the City Council
City of Spring Lake Park

Compliance and Other Matters

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

City of Spring Lake Park, Minnesota's Response to Findings

The City of Spring Lake Park, Minnesota's responses to the internal control findings identified in our audit have been included in the accompanying *Schedule of Findings and Responses*. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Smith, Schafn and Associates, Ltd.

Maplewood, Minnesota
June 17, 2016

**CITY OF SPRING LAKE PARK
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2015**

Audit Finding 2015-01 - Segregation of Duties

Criteria or Specific Requirement: Internal control that supports the City's ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements requires adequate controls over the access of such financial data.

Condition: The City does not have adequate segregation of accounting duties.

Context: This finding impacts the internal control for all significant accounting functions.

Effect: The lack of adequate segregation of accounting duties could adversely affect the City's ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements.

Recommendation: Continue to review the accounting system, including changes that may occur. Implement segregation whenever practical.

Management's Response: Management agrees with our recommendation.

Auditing Finding 2015-02 - Material Audit Adjustments

Criteria or Specific Requirement: The City is required to report accurate financial information.

Condition: The City's unaudited trial balance contained material misstatements.

Context: This finding impacts the internal control for all significant accounting functions.

Effect: The material misstatement in the unaudited trial balance resulted in the need to record adjustments during the audit.

Recommendation: We recommend management develop an accounting policy and procedures manual to assist with ensuring that all transactions are recorded consistently and that the information necessary to prepare an accurate unaudited trial balance is gathered in an organized and efficient manner.

Management's Response: Management agrees with our recommendation.

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MINNESOTA LEGAL COMPLIANCE

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Spring Lake Park

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Spring Lake Park, as of and for the year ended December 31, 2015, and the related notes to the financial statements, and have issued our report thereon dated June 17, 2016.

The *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions and tax increment financing. Our audit considered all of the listed categories, except that we did not test for compliance with the provisions for tax increment financing because the City's lone tax increment financing district was decertified in 2012.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Spring Lake Park failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for Cities*. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City of Spring Lake Park's noncompliance with the above referenced provisions.

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

Smith, Schaffer and Associates, Ltd.

Maplewood, Minnesota
June 17, 2016

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Police Report

June 2016

Submitted for Council Meeting – July 18, 2016

The Spring Lake Park Police Department responded to five hundred and forty-eight calls for service for the month of June 2016. This is compared to responding to four hundred and seventy-seven calls for service in June of 2015.

The Spring Lake Park Police Department deployed our “Speed Trailer” at fifteen different locations throughout our city for the month of June 2016, to help address speeding issues in our community.

Investigator Baker reports handling a case load of forty-three cases for the month of June 2016. Thirty-four of these cases were felony in nature, four of these cases were gross misdemeanor in nature and five of these cases were misdemeanor in nature. Investigator Baker continues to monitor eight forfeiture cases that are in process at this time. For further details, see Investigator Bakers attached report.

The Spring Lake Park Police Department Office Staff remain steadfast in their duties, typing and imaging reports, filing, answering and dispensing phone calls for service and information, while continuing to address citizen concerns at our “Police Public Walk up Window”, along with other duties that may be assigned on a daily basis.

The month of June has been a busy month for myself as well, besides handling the day to day operations of the police department. I attended numerous meetings throughout the month to include but not limited to, a meeting with City Attorney Thames to discuss police concerns, I held a meeting with a Spring Lake Park Resident (Michael Hagen and his wife), regarding concerns about the police department and being a candidate for an Anoka County Commissioners Seat, this election year. I orchestrated the Law Enforcement participation of the city celebration “Tower Days Parade” by facilitating and monitoring the parade route security being staffed by Police Officers, Police Reserves/Explorers/Community Service Officers from our community and others with the assistance of police department staff. I received and began working on the 2017 Police Department Budget. I have continued to monitor and meet with Network Access representatives to facilitate the replacement of

our security camera system here at City Hall and all our parks, as well as orchestrate training for the camera system for the Police Department Administrative Staff, Department Heads and Investigator Baker. I also met with SLP Reserve Nick Davids for a mentoring session for potentially pursuing a law enforcement career in the future. I concluded the month with corresponding with the Minnesota POST Board and received approval for the corrections made for the deficiencies noted in our training audit this year.

This will conclude my report for June 2016.

Are there any questions?



Investigator
Brad Baker

Spring Lake Park Police Department

Investigations Monthly Report

June 2016

Total Case Load

Case Load by Level of Offense: 43

Felony	34
Gross Misdemeanor	4
Misdemeanor	5

Case Dispositions:

County Attorney	2
Juvenile County Attorney	0
City Attorney	0
Forward to Other Agency	0
SLP Liaison	0
Carried Over	36
Unfounded	0
Exceptionally Cleared	3
Closed/Inactive	2

Notes: .

MEMORANDUM

TO: MAYOR HANSEN AND MEMBERS OF THE CITY COUNCIL
FROM: DANIEL R. BUCHHOLTZ, CITY ADMINISTRATOR
SUBJECT: VARIANCE REQUEST FOR 7856 MONROE ST NE
DATE: JULY 12, 2016

The City received a variance request from Thomas Hamilton, 7856 Monroe St. NE, to allow a reduced setback for a driveway to serve an existing garage.

The property is zoned R-1, Single Family Residential District. The lot size is 80 feet by 145 feet. There is an existing house with a detached garage. The driveway currently serving the detached garage is located on the south lot line. The current asphalt driveway, which is currently 7 feet from the property line at its closest point, would be replaced with a wider concrete driveway that would be 3.5 feet from the property. The proposed driveway would be able to accommodate a small travel trailer and allow the property owner to utilize both lanes of his driveway. The property owner has had some health issues and the wider driveway would allow him to back out of his garage with less difficulty.

Section 153.132 of the Zoning Code states that driveways in residential districts not be located less than five feet from the property line, except by variance obtained in the manner provided in the Zoning Code. The Zoning Code states that variances in the case of driveways may be allowed down to a zero foot setback from the property line.

There are a number of residential homes with driveways that have a setback from the property line less than 5 feet. Granting the variance would not change the character of the neighborhood as many homes in this area have driveways with setbacks of less than five feet. The property owner is proposing a 3.5 foot setback from the property line.

The State Legislature amended the zoning law to create a practical difficulties test. There are three factors:

1. *The property owner proposes to use the property in a reasonable manner not permitted by the zoning ordinance.* Staff believes this test is met as a number of other properties, including this property, have a driveway that has a setback less than 2.5 feet.
2. *The plight of the landowner is due to circumstances unique to the property not created by the landowner.* The location of the current house/attached garage was set in 1976. The proposed driveway will accommodate the parking of a small travel trailer on an approved parking surface and will reduce the landowner's difficulty in backing out of his garage.

3. *The variance, if granted, will not alter the essential character of the locality.* The neighborhood consists of a number of properties with driveway setbacks less than 5 feet in width.

A public hearing had originally been scheduled for the June 27 Planning Commission meeting. However, due to a lack of quorum, the public hearing had to be rescheduled to tonight's City Council meeting. The members of the Planning Commission in attendance at the June 27 meeting recommended approval of the application.

Staff recommends the variance be granted with the following conditions:

- Applicant must reestablish turf on any areas disturbed by the widening of the driveway.
- Any modifications to the driveway must be constructed pursuant to the standards set forth by the City of Spring Lake Park. Applicant must secure a zoning permit from the Code Enforcement Director for the expanded driveway.
- Drainage must be handled in such a way as to not deposit storm water onto a neighboring property.
- Certificate of occupancy will not be granted unless all conditions of variance are met.

If you have any questions regarding the proposed variance, please don't hesitate to contact me at 763-784-6491.

City of Spring Lake Park Variance Application

A variance cannot be approved unless the Planning Commission and City Council find that the "practical difficulties" standard has been met. Please provide a response as to how/why your project will meet the following criteria. Use additional sheets if necessary and consult with the Zoning Administrator if you need clarification on the intent of any of the standards set below.

1. Applicant Information:

Name: Torn + Linda Hamilton
Address: 7856 Monroe St. NE
City/State/Zip: Spring Lake Park, MN 55432

Telephone: _____
Cell Phone: 612-940-5556
E-mail: bald eagle8@gmail.com

2. Property Owner Information (if different from above):

Name: _____
Address: (SAA)
City/State/Zip: _____

Telephone: _____
Cell Phone: _____
E-mail: _____

3. Project Location (Address and Legal Description): SAA →

4. Present Use of Property: residential

5. Description of Project: drive way expansion

6. Specify Section of the Ordinance from which variance is sought: _____

Driveway information

7. Explain how you wish to vary from the applicable provisions of this Ordinance: want to expand width of driveway within the 5' distance of property line. 15"

8. Please attach a site plan or accurate survey as may be required by Ordinance. see attached

9. Practical Difficulties Test: Please answer the following questions as they relate to your specific variance request.

a. In your opinion, is the variance in harmony with the purposes and intent of the Ordinance?

☒ Yes ☐ No Why or why not?

- b. In your opinion, is the variance consistent with the Comprehensive Plan?
☐ Yes ☐ No Why or why not?

N/A ??

- c. In your opinion, does the proposal put property to use in a reasonable manner?
☒ Yes ☐ No Why or why not?

- d. In your opinion, are there circumstances unique to the property? (physical characteristics of the property – i.e. sloping topography or other natural features like wetlands or trees)?
☐ Yes ☒ No Why or why not?

- e. In your opinion, will the variance maintain the essential character of the locality?
☒ Yes ☐ No Why or why not?

The Planning Commission must make an affirmative finding on all of the five criteria listed above in order to grant a variance. The applicant for a variance has the burden of proof to show that all of the criteria listed above have been satisfied.

The undersigned certifies that they are familiar with application fees and other associated costs and also with the procedural requirements of the City Code and other applicable ordinances.

Applicant Signature:

Thomas D. Hammett

Date:

5-18-16

Fee Owner's (Property Owner) Signature:

Thomas D. Hammett

Date:

5-18-16

Rec'd 5/19/16
receipt #89049

ESTIMATE By: DAN # 612-751-3131

Date: 5-4-16

Name: TOM HAMELTON

Address: 7856 MONROE ST. NE

City: SPRING LK. PK. MN Zip: 55 432

612-940-5556

I _____ ☐
P _____ ☐
L _____ ☐
F _____ ☐
P _____ ☐
C _____ ☐
S _____ ☐



Premium Concrete Services

- ☐ Apron ☐ Patio ☒ Driveway 1164 ☒
☒ Sidewalk 50 ☐ Steps ☐ Garage Floor _____
☐ Stoop _____ ☐ Curb _____ ☐ Other _____
☐ Footings _____ ☐ Other _____

- ☒ Permit (if needed)
☒ Remove Asphalt (Extra charge if over 4")
☒ Remove Concrete (Extra charge if over 4")
☒ Remove Gravel, Dirt or Sod
☒ Addition to driveway 329 ☒ A
☒ Basework as needed up to 4"
☒ Regrade for proper drainage
☒ 3/8" Rebar 3' on center
☒ 4 Signature Concrete Mix
☒ 4500 PSI
☒ Micro Fiber
☒ Finish: Broom Smooth/Exposed/Stamped _____
☐ Color _____
☒ Saw Cut / Hand Tool joints / Zip Strip (8 feet or less)
☒ Cure Agent / Sealer 5 yr. PENN. SEALER
☒ Backfill: Homeowner
☒ Grass Repair: Homeowner
☒ 5 YR Warranty

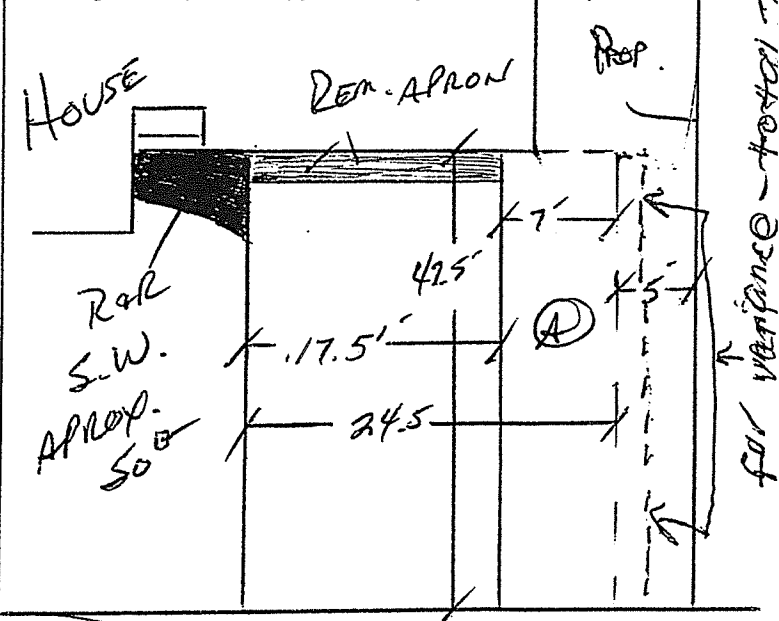
Estimated Cost: \$9300.00 } add 25%
Deposit \$3300.00 } for extra
Balance \$6000.00 } 1.5' for
Variance

- | | No | Yes |
|------------------|-------------------------------------|-------------------------------------|
| Replace as is | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Flares | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Stumps/Roots | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Water shut off | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| New Cover | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Drainage Problem | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

☐ Ok to use Bobcat in yard. Customer responsible for any yard/landscaping repair.

Initial _____

- ☐ Design on separate copy ☐ Garage Door 7' ☐ Sprinkler heads?



\$1,000.00
SENIOR DISC
NOT refl. in price

Property Line?

☐ Compd _____ ☐ Subpd _____

MEMORANDUM

TO: MAYOR HANSEN AND MEMBERS OF THE CITY COUNCIL
FROM: DANIEL R. BUCHHOLTZ, CITY ADMINISTRATOR
SUBJECT: VARIANCE REQUEST FOR 8350 FILLMORE ST NE
DATE: JULY 12, 2016

The City received a variance request from Bryan Buch, Sr., 8350 Fillmore St. NE, to allow a reduced setback for a driveway to serve an existing garage.

The property is zoned R-1, Single Family Residential District. The lot size is 100 feet by 190 feet. There is an existing house with a detached garage. The driveway currently serving the detached garage is located on the south lot line. The current asphalt driveway, which is currently 4 feet from the property line at its closest point, would be replaced with a wider concrete driveway that would be 0.5 feet from the property line at its closest point. The proposed driveway would be able to accommodate a small fishing boat which is currently being parked on an unapproved surface, as well as the property owner's mother's car.

Section 153.132 of the Zoning Code states that driveways in residential districts not be located less than five feet from the property line, except by variance obtained in the manner provided in the Zoning Code. The Zoning Code states that variances in the case of driveways may be allowed down to a zero foot setback from the property line.

There are a number of residential homes with driveways that have a setback from the property line less than 5 feet. Granting the variance would not change the character of the neighborhood as many homes in this area have driveways with setbacks of less than five feet.

The property owner originally applied for a variance of 2.5 feet. The property owner then requested that the variance be increased from 2.5 feet to 4.5 feet. While there are driveways that are six inches (0.5 feet) from the property line, the applicant should provide an explanation for the increased variance.

The State Legislature amended the zoning law to create a practical difficulties test. There are three factors:

1. *The property owner proposes to use the property in a reasonable manner not permitted by the zoning ordinance.* Staff believes this test is met for the original application as a number of other properties, including this property, have a driveway that has a setback less than 2.5 feet. The property owner should provide additional details as to why he needs a variance of 4.5 feet.
2. *The plight of the landowner is due to circumstances unique to the property not created by the landowner.* The location of the current house/attached garage was set in 1948. The proposed driveway will accommodate the parking of a small fishing

boat and the parking of a car for the landowner's 89 year old mother who is living with the landowner.

3. *The variance, if granted, will not alter the essential character of the locality.* The neighborhood consists of a number of properties with driveway setbacks less than 5 feet in width.

A public hearing had originally been scheduled for the June 27 Planning Commission meeting. However, due to a lack of quorum, the public hearing had to be rescheduled to tonight's City Council meeting. The members of the Planning Commission in attendance at the June 27 meeting recommended approval of the application.

Staff recommends the variance be granted with the following conditions:

- Applicant must reestablish turf on any areas disturbed by the widening of the driveway.
- Any modifications to the driveway must be constructed pursuant to the standards set forth by the City of Spring Lake Park. Applicant must secure a zoning permit from the Code Enforcement Director for the expanded driveway.
- Drainage must be handled in such a way as to not deposit storm water onto a neighboring property.
- Certificate of occupancy will not be granted unless all conditions of variance are met.

If you have any questions regarding the proposed variance, please don't hesitate to contact me at 763-784-6491.

**City of Spring Lake Park
Variance Application**

A variance cannot be approved unless the Planning Commission and City Council find that the "practical difficulties" standard has been met. Please provide a response as to how/why your project will meet the following criteria. Use additional sheets if necessary and consult with the Zoning Administrator if you need clarification on the intent of any of the standards set below.

1. Applicant Information:

Name: Bryan J. Buch SR.

Telephone: 952-5949581

Address: 8350 Fillmore St NE

Cell Phone: 218 398 2205

City/State/Zip: Spring Lake Park, MN
55432

E-mail: bryanbuch@gmail.com

2. Property Owner Information (if different from above):

Name: _____

Telephone: _____

Address: _____

Cell Phone: _____

City/State/Zip: _____

E-mail: _____

3. Project Location (Address and Legal Description): 8350 Fillmore St NE Spring Lake Park MN
Lot 4 Block 6 Park Manor

4. Present Use of Property: Residential

5. Description of Project: Replace existing black top drive way
with concrete. Enlarging Area of driveway

6. Specify Section of the Ordinance from which variance is sought: _____
Section 151.39

7. Explain how you wish to vary from the applicable provisions of this Ordinance: Existing driveway
is currently 4ft from property line. would like
To widen drive way to 2ft 6 inches from property line

8. Please attach a site plan or accurate survey as may be required by Ordinance.

9. **Practical Difficulties Test:** Please answer the following questions as they relate to your specific variance request.

a. In your opinion, is the variance in harmony with the purposes and intent of the Ordinance?

☒ Yes ☐ No Why or why not?

Driveway will be aesthetically pleasing in
appearance and will upgrade from current appearance
of driveway

b. In your opinion, is the variance consistent with the Comprehensive Plan?

☒ Yes ☐ No Why or why not?

Driveway will not only enhance appearance of property it will allow parking 4 additional cars. Section 3 of SLP driveway information Exception states driveway may be permitted with no set back from property line with approved variance. Our

c. In your opinion, does the proposal put property to use in a reasonable manner?

☒ Yes ☐ No Why or why not?

Neighbor has written a letter agreeing w/ Plan

The only difference is we are now taking care of my mom who is 89 (now living with us) and still drives. This will accommodate for her car.

d. In your opinion, are there circumstances unique to the property? (physical characteristics of the property – i.e. sloping topography or other natural features like wetlands or trees)?

☐ Yes ☒ No Why or why not?

The land has proper slope for natural water drainage

e. In your opinion, will the variance maintain the essential character of the locality?

☒ Yes ☐ No Why or why not?

There will only be a minimal variance from city ordinance

The Planning Commission must make an affirmative finding on all of the five criteria listed above in order to grant a variance. The applicant for a variance has the burden of proof to show that all of the criteria listed above have been satisfied.

The undersigned certifies that they are familiar with application fees and other associated costs and also with the procedural requirements of the City Code and other applicable ordinances.

Applicant Signature:

Bryan Joe Buck Sr

Date:

May 27, 2016

Fee Owner's (Property Owner) Signature:

Date:

June 1, 2016

To the Planning Commission and City Council,

Bryan and Melody Buch neighbors and owners of 8350 Fillmore St N.E. Spring Lake Park, MN 55432 have shown us their driveway plans. We have no problem with their proposal and give them permission to extend the cement driveway past the 5 foot variance from the lot line distance but not to exceed the property line.

We believe that this will not detract from appearance of property and will be a clean and neat look in our neighborhood.

Thank you,

Owners of 8334 Fillmore St. NE Spring Lake Park, MN 55432

		
Print Name	Signature	Date

Form submitted by: Bryan and Melody Buch

Owners of: 8350 Fillmore St. NE

Spring Lake Park MN, 55432

Lot 4, Block 6 Park Manor

RESOLUTION NO. 16-13

**A RESOLUTION APPROVING A VARIANCE TO ALLOW A DRIVEWAY
EXPANSION AT 7856 MONROE STREET NE**

WHEREAS, Thomas and Linda Hamilton, 7856 Monroe St NE, have made application to expand their driveway into the required five foot setback; and

WHEREAS, the property is legally described as follows:

Lot 5, Block 1, Buzzells First Addition (PID #02-30-24-43-0011); and

WHEREAS, mailed and published notice of a public hearing to consider the proposed variance was given; and

WHEREAS, a public hearing to consider the proposed variance was held on July 18, 2016; and

WHEREAS, the request was made for expansion of an existing driveway to be constructed within 3.5 feet of the property line, which is less than the required five yard setback (Section 153.132 of the Spring Lake Park Zoning Code); and

WHEREAS, the Planning Commission has considered the application against the practical difficulties test as outlined in Section 153.224 of the Spring Lake Park Zoning Code; and

WHEREAS, the Planning Commission has recommended approval subject to reasonable conditions; and

WHEREAS, the Spring Lake Park City Council has reviewed the application and hereby accepts the findings and recommendation of the Spring Lake Park Planning and Zoning Commission.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Spring Lake Park, Minnesota that the City Council hereby approves the request of Thomas and Linda Hamilton for a variance subject to the following conditions:

1. Applicant must reestablish turf on any areas disturbed by the widening of the driveway.
2. Any modifications to the driveway must be constructed pursuant to standards set forth by the City of Spring Lake Park. Applicant must secure a zoning permit from the Code Enforcement Director for the expanded driveway.
3. Drainage must be handled in such a way as to not deposit storm water onto a neighboring property.
4. Certificate of occupancy will not be granted unless all conditions of the variance are met.

The foregoing Resolution was moved for adoption by Councilmember .

Upon Vote being taken thereon, the following voted in favor thereof: .

And the following voted against the same:

Whereon the Mayor declared said Resolution duly passed and adopted the 18th day of July, 2016.

APPROVED BY:

Cindy Hansen, Mayor

ATTEST:

Daniel R. Buchholtz, City Administrator

RESOLUTION NO. 16-14

A RESOLUTION APPROVING A VARIANCE TO ALLOW A DRIVEWAY EXPANSION AT 8350 FILLMORE STREET NE

WHEREAS, Bryan J. Buch Sr., 8350 Fillmore St NE, have made application to expand their driveway into the required five foot setback; and

WHEREAS, the property is legally described as follows:

Lot 4, Block 6, Park Manor Addition (PID 01-30-24-22-0109); and

WHEREAS, mailed and published notice of a public hearing to consider the proposed variance was given; and

WHEREAS, a public hearing to consider the proposed variance was held on July 18, 2016; and

WHEREAS, the request was made for expansion of an existing driveway to be constructed within 0.5 feet of the property line, which is less than the required five yard setback (Section 153.132 of the Spring Lake Park Zoning Code); and

WHEREAS, the Planning Commission has considered the application against the practical difficulties test as outlined in Section 153.224 of the Spring Lake Park Zoning Code; and

WHEREAS, the Planning Commission has recommended approval subject to reasonable conditions; and

WHEREAS, the Spring Lake Park City Council has reviewed the application and hereby accepts the findings and recommendation of the Spring Lake Park Planning and Zoning Commission.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Spring Lake Park, Minnesota that the City Council hereby approves the request of Bryan J. Buch Sr. for a variance subject to the following conditions:

1. Applicant must reestablish turf on any areas disturbed by the widening of the driveway.
2. Any modifications to the driveway must be constructed pursuant to standards set forth by the City of Spring Lake Park. Applicant must secure a zoning permit from the Code Enforcement Director for the expanded driveway.
3. Drainage must be handled in such a way as to not deposit storm water onto a neighboring property.
4. Certificate of occupancy will not be granted unless all conditions of the variance are met.

The foregoing Resolution was moved for adoption by Councilmember .

Upon Vote being taken thereon, the following voted in favor thereof: .

And the following voted against the same:

Whereon the Mayor declared said Resolution duly passed and adopted the 18th day of July, 2016.

APPROVED BY:

Cindy Hansen, Mayor

ATTEST:

Daniel R. Buchholtz, City Administrator

RESOLUTION NO. 16-15

A RESOLUTION APPOINTING ELECTION JUDGES FOR THE 2016 PRIMARY ELECTION

WHEREAS, a Minnesota State Primary Election will be held on Tuesday, August 9, 2016.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Spring Lake Park that the following persons are hereby appointed as Election Judges for the 2016 Primary Election and they are authorized and directed to perform all duties of the office of Election Judge as provided by law.

Michael Kiley	Eleanor Puumala	Delores Kothman	Aloha Engholm
Kay Hansen	Karen Hokenson	Joann Hydeman	Daniel Kiley
Lisa Monson-Hokenson	Ann O'Donnell	Judy Ann Rogge	Shirley Stevermer
Maryann Graba	Herb Hoppenstedt	Cathy Wetmore	Kelly Delfs
Rosemary Esler	Lorraine Ryan	Areti Spiropoulou-Peterson	Erna Thomley
Marilyn Troop	Kathy Rootham	Nancy Rose-Balamut	Barbara Goodboe-Bisschoff
Roberta Butler	Rosemay Fang-Yen	Leonard Hammerud	Robert Mosing
Mary Kay Piltz	Alice Prokott	Dean Waldvogel	David Wallentiny
Kenneth Wendling	Darlene Rettke		

BE IT FURTHER RESOLVED that the Administrator-Clerk/Treasurer is hereby authorized to appoint additional election judges to fill any vacancies that may arise prior to or on Election Day.

The foregoing Resolution was moved for adoption by Councilmember

Upon Vote being taken thereon, the following voted in favor thereof:

And the following voted against the same:

Whereupon the Mayor declared said Resolution duly passed and adopted this 18th day of July, 2016.

Cindy Hansen, Mayor

ATTEST: _____
Daniel Buchholtz, City Administrator

MEMORANDUM

TO: MAYOR HANSEN AND MEMBERS OF THE CITY COUNCIL
FROM: DANIEL R. BUCHHOLTZ, CITY ADMINISTRATOR
SUBJECT: PERSONNEL POLICY ADOPTION
DATE: JULY 12, 2016

Over the past year, City staff has worked diligently on drafting a personnel policy to establish a uniform and equitable system of personnel administration for the employees of Spring Lake Park. I am pleased to present the enclosed Personnel Policy for adoption by the City Council.

The Personnel Policy consists of the following chapters:

- | | |
|--|-------------------------------------|
| 1. Introduction | 12. Respectful Workplace |
| 2. Citywide Work Rules and Code of Conduct | 13. Separation from Service |
| 3. Definitions | 14. Discipline |
| 4. Employee Recruitment and Selection | 15. Grievance Procedure |
| 5. Organization | 16. Employee Education and Training |
| 6. Hours of Work | 17. Outside Employment |
| 7. Compensation | 18. Drug Free Workplace |
| 8. Performance Reviews | 19. City Driving Policy |
| 9. Benefits | 20. Cellular Phone Use |
| 10. Holidays | 21. Computer Use Policy |
| 11. Leaves of Absences | 22. Legal Services |
| | 23. Safety |

While several of these policies were outlined in various sections of the City's policy manual, a number of the policies were oral understandings. These undocumented policies have led to confusion among the employees as to what the City's work rules are. The goal of the personnel policy is to provide certainty to our employees as to our expectations.

The City Council reviewed the proposed policy at a work session this past fall. The City Council's input was incorporated into the policy. Since that time, there were a number of State Law changes that resulted in amendments being made to the policy. Many of these State Law changes were part of the Women's Economic Security Act (WESA).

I sent this draft personnel policy to the business agents that represent the City's four bargaining units on June 9. A deadline of July 8 was given for the bargaining units to provide feedback on the policy. As of July 12, the City has only received input from the Teamsters. The Teamsters had no objections to the proposed policy.

If you have any questions regarding the proposed personnel policy, please don't hesitate to contact me at 763-784-6491.

City of Spring Lake Park



Personnel Policy

Approved by the City Council on _____.

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DRAFT

1. INTRODUCTION

Purpose

The purpose of these policies is to establish a uniform and equitable system of personnel administration for the employees of the City of Spring Lake Park. Their provisions do not establish terms and shall not be construed as contractual provisions. They are not intended to be all-inclusive or to cover every situation that may arise. These policies may be amended at any time at the sole discretion of the City and they will supersede all previous personnel policies.

The City of Spring Lake Park retains the full and unrestricted right to operate and manage all personnel facilities and equipment; to establish functions and programs; to set and amend budgets; to determine the utilization of technology; to establish and modify its organizational structure; to select, direct and determine the number of personnel; to establish work schedules and to perform any inherent managerial function not specifically limited by current collective bargaining agreements, this policy and City Council resolutions. The City further reserves the right to make reasonable variations from this policy where it is determined that a strict and literal application of the policy would cause an undue hardship on the City, its employees or an individual employee.

Except as otherwise prohibited by law, the City of Spring Lake Park has the right to terminate any employee at any time for any or no reason. Employees may similarly terminate employment at any time for any reason.

Scope

These policies apply to all employees of the City. Except where specifically noted, these policies do not apply to:

- Elected Officials
- Members of City Boards, Commissions and Committees
- Consultants and Contractors
- Volunteers

If any specific provisions of the personnel policies conflict with any current union agreement, the union agreement will prevail. Any policy, or portion thereof, that does not conflict with a labor agreement, will remain in full force and effect and will continue to govern the actions of all covered employees. Union employees are encouraged to consult their collective bargaining agreement first for information about their employment conditions. Nothing in these policies is intended to modify or supersede any applicable provision of state or federal law.

These policies serve as an information guide to help employees become better informed and to make their experience with the City more rewarding. Departments may have special work rules deemed necessary by the Department Head and approved by the City Administrator for the achievement of objectives of that department. Each employee will be given a copy of such work

rules by the department upon hiring and such rules will be further explained and enforcement discussed with the employee by the Department Head.

EEO Policy Statement

The City of Spring Lake Park is committed to providing equal opportunity in all areas of employment, including but not limited to recruitment, hiring, demotion, promotion, transfer, recruitment, selection, lay-off, disciplinary action, termination, compensation and selection for training. The City of Spring Lake Park will not discriminate against any employee or job applicant on the basis of race, color, creed, religion, national origin, ancestry, sex, sexual orientation, disability, age, marital status, gender identity, gender expression, genetic information, status with regard to public assistance, veteran status, familial status, or membership on a local human rights commission.

Data Practices Advisory

Employee records are maintained in a location designated by the City Administrator. Personnel data is retained in personnel files, finance files, and benefit/medical files. Information is used to administer employee salary and benefit programs, process payroll, complete state and federal reports, document employee performance, etc.

Employees have the right to know what data is retained, where it is kept, and how it is used. All employee data will be received, retained, and disseminated according to the Minnesota Government Data Practices Act.

Media Requests

All City employees have a responsibility to help communicate accurate and timely information to the public in a professional manner. Requests for private data or information outside of the scope of an individual's job duties should be routed to the appropriate department or to the data practices authority.

Any employee who identifies a mistake in reporting should bring the error to the City Administrator or other appropriate staff. Regardless of whether the communication is in the employee's official City role or in a personal capacity, employees must comply with all laws related to trademark, copyright, software use, etc.

With the exception of routine events and basic information that is readily available to the public, all requests for interviews or information from the media are to be routed through the City Administrator.

No City employee is authorized to speak on behalf of the City without prior authorization from the City Administrator or his/her designee. Media requests include anything intended to be published or viewable to others in some form such as television, radio, newspapers, newsletters, social media postings, and websites. When responding to media requests, employees should follow these steps:

1. If the request is for routine or public information (such as a meeting time or agenda), provide the information and notify the City Administrator of the request.
2. If the request is regarding information about City personnel, potential litigation, controversial issues, an opinion on a City matter, or if an employee is unsure if the request is a “routine” question, forward the request to the City Administrator. An appropriate response would be, “I’m sorry, I don’t have the full information regarding that issue. Let me take some basic information and submit your request to the appropriate person, who will get back to you as soon as he/she can.” Then ask the media representative’s name, questions, deadline, and contact information.

All news releases concerning City personnel will be the responsibility of the City Administrator. When/if the City Administrator authorizes a staff person to communicate on behalf of the City in interviews, publications, news releases, on social media sites, and related communications, employees must:

- Identify themselves as representing the City. Account names on social media sites must be clearly connected to the City and approved by the City Administrator.
- Be respectful, professional, and truthful when providing information. In most cases, only factual information (not opinions or editorial comments) should be provided: “The City finished street cleaning on 5 streets in the northwest corner of the City this past week” instead of “The City is doing a great job with street cleaning this year!” Corrections must be issued when needed.
- Generally not include personal opinions in official City statements. One exception is communications related to promoting a City service. For example, an employee could post the following on the City’s Facebook page: “My family visited Lakeside Park this weekend and really enjoyed the new picnic shelter.” Employees who have been approved to use social media sites on behalf of the City should seek assistance from the City Administrator on this topic.
- Notify the City Administrator if they will be using their personal technology (cell phones, home computer, cameras, etc.) for City business. Employees should be aware that the data transmitted or stored may be subject to the Minnesota Government Data Practices Act.

Personal Communications and Use of Social Media

It is important for City employees to remember that the personal communications of employees may reflect on the City, especially if employees are commenting on City business. The following guidelines apply to personal communications, including various forms such as social media (Facebook, Twitter, blogs, YouTube, etc.), letters to the editor of newspapers, and personal endorsements:

- Remember that what you write or post is public, and will be so for a long time. It may also be spread to large audiences. Use common sense when using email or social media sites. It is a good idea to refrain from sending or posting information or photos that you would not want your boss or other employees to read, or that you would be embarrassed

to see in the newspaper. Keep in mind harassment, bullying, threats of violence, discrimination, or retaliation that would not be permissible in the workplace is not permissible between co-workers online, even if it is done after hours, from home and on home computers.

- The City of Spring Lake Park expects its employees to be fair, courteous, and respectful to Department Heads, co-workers, citizens, customers, and other persons associated with the City. Avoid using statements, photographs, video or audio that reasonably viewed as malicious, obscene, threatening or intimidating, disparaging, or might constitute harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of sex, race, national origin, age, color, creed, religion, disability, marital status, familial status, veteran status, sexual orientation, gender identity, or gender expression, status with regard to public assistance or membership or activity in a local commission.
- If you publish something related to City business, identify yourself and use a disclaimer such as, "I am an employee of the City of Spring Lake Park. However, these are my own opinions and do not represent those of the City of Spring Lake Park."
- City resources, working time, or official City positions cannot be used for personal profit or business interests, or to participate in personal political activity. Some examples: a building inspector could not use the City's logo, email, or working time to promote his/her side business as a plumber; a parks employee should not access a park after hours even though he or she may have a key; a clerk, while working at City Hall, should not campaign for a friend who is running for City Council.
- Personal social media account name or email names should not be tied to the City (e.g., SLPCop).

2. CITYWIDE WORK RULES AND CODE OF CONDUCT

Conduct as a City Employee

In accepting City employment, employees become representatives of the City and are responsible for assisting and serving the citizens for whom they work. An employee's primary responsibility is to serve the residents of Spring Lake Park. Employees should exhibit conduct that is ethical, professional, responsive, and of standards becoming of a City employee. To achieve this goal, employees must adhere to established policies, rules, and procedures and follow the instructions of their Department Head.

The following are job requirements for every position at the City of Spring Lake Park. All employees are expected to:

- Perform assigned duties to the best of their ability at all times.
- Render prompt and courteous service to the public at all times.
- Read, understand, and comply with the rules and regulations as set forth in these personnel policies as well as those of their departments.

- Conduct themselves professionally toward both residents and staff and respond to inquiries and information requests with patience and every possible courtesy.
- Report any and all unsafe conditions to their Department Head.
- Maintain good attendance while meeting the goals set by your Department Head.

Attendance & Absence

The operations and standards of service in the City of Spring Lake Park require that employees be at work unless valid reasons warrant absence. In order for a team to function efficiently and effectively, employees must fully understand the goals that have been set for them and the time that is required to be on the job. Attendance is an essential function of every City position.

Employees who are going to be absent from work are required to notify their Department Head as soon as possible in advance of the absence. In case of an unexpected absence, employees should call their Department Head before the scheduled starting time and keep in mind the following procedures:

- If the Department Head is not available at the time, the employee should leave a message that includes a telephone number where he/she can be reached and/or contact any other individual who was designated by the Department Head.
- Failure to use the established reporting process will be grounds for disciplinary action.
- The employee must call the Department Head on each day of an absence extending beyond one (1) day unless arrangements otherwise have been made with the Department Head.
- Employees who are absent for three (3) days or more and who do not report the absence in accordance with this policy, will be considered to have voluntarily resigned not in good standing.
- The City may waive this rule if extenuating circumstances warranted such behavior.

This policy does not preclude the City from administering discipline for unexcused absences of less than three (3) days. Individual departments may establish more specific reporting procedures.

For budgetary and confidentiality reasons, non-exempt employees (eligible for overtime pay) are not authorized to take work home or work through lunch without prior approval from their Department Head.

Access to and Use of City Property

Any employee who has authorized possession of keys, tools, cell phones, pagers, or other City-owned equipment must register his/her name and the serial number (if applicable) or identifying information about the equipment with his/her Department Head.

All such equipment must be turned in and accounted for by any employee leaving employment with the City in order to resign in good standing.

Employees are responsible for the safekeeping and care of all such equipment. The duplication of keys owned by the City is prohibited unless authorized by the City Administrator. Any employee found having an unauthorized duplicate key will be subject to disciplinary action.

Appearance

Departments may establish dress codes for employees as part of departmental rules. Personal appearance should be appropriate to the nature of the work and contacts with other people and should present a positive image to the public. Clothing, jewelry, or other items that could present a safety hazard are not acceptable in the workplace. Dress needs vary by function. Employees who spend a portion of the day in the field need to dress in a professional manner appropriate to their jobs, as determined by their Department Head.

Conflicts of Interest

City employees are to remove themselves from situations in which they would have to take action or make a decision where that action or decision could be a perceived or actual conflict of interest or could result in a personal benefit for themselves or a family member. If an employee has any question about whether such a conflict exists, he/she should consult with the City Administrator.

Falsification of Records

Any employee who makes false statements or commits, or attempts to commit, fraud in an effort to prevent the impartial application of these policies will be subject to immediate disciplinary action up to and including termination and potential criminal prosecution.

Personal Telephone Calls

Personal telephone calls and texts are to be made or received only when truly necessary (e.g., family or medical emergency). They are not to interfere with City work and are to be completed as quickly as possible. Any personal long distance call costs will be paid for by the employee.

Political Activity

City employees have the right to express their views and to pursue legitimate involvement in the political system. However, no City employee will directly or indirectly, during hours of employment, solicit or receive funds for political purposes. Further, any political activity in the workplace must be pre-approved by the City to avoid any conflict of interest or perception of bias such as using authority or political influence to compel another employee to apply for or become a member in a political organization.

Smoking

The City of Spring Lake Park observes and supports the Minnesota Clean Indoor Air Act. All City buildings and vehicles, in their entirety, shall be designated as tobacco free, meaning that smoking in any form (through the use of tobacco products such as pipes, cigars, and cigarettes) or “vaping” with e-cigarettes is prohibited while in a City facility or vehicle.

Smoking of any kind, including pipes, cigars, cigarettes, vaping with e-cigarettes, and the use of chewing tobacco, is prohibited for employees while on duty. Employees 18 and over are allowed to smoke only during their breaks and lunch, and only in areas designated for that purpose.

3. DEFINITIONS

For purposes of these policies, the following definitions will apply:

Appointing Authority. The City Council.

Authorized Hours. The number of hours an employee was hired to work. Actual hours worked during any given pay period may be different than authorized hours, depending on workload demands or other factors, and upon approval of the employee’s Department Head.

Benefits. Privileges or non-monetary compensation granted to employees that are included in the total compensation to employees.

Benefit-Earning Employees. Employees who work, year round, at least 40 hours per week on a regular basis.

Compensatory Time. For exempt employees, the same amount of time off work as the employee has overtime hours worked. For non-exempt employees, time of work at one-and-one-half times the number of overtime hours worked.

Core Hours. The hours that all employees (exempt and non-exempt) are expected to work are from 9:00am to 3:30pm, Monday through Friday. Police, liquor store and public works employees do not have core hours and work the schedules established by their Department Head.

Demotion. The movement of an employee from one job class to another within the City, where the maximum salary for the new position is lower than that of the employee’s former position.

Department. A branch of the City’s operations with responsibility for one or several assigned functions.

Department Head. The supervisor of a department.

Direct Deposit. As permitted by State law, all City employees are required to participate in direct deposit.

Employee. An individual who has successfully completed all stages of the selection process, including the training period.

Exempt Employee. Employees who are not covered by the overtime provisions of the federal or state Fair Labor Standards Act.

FICA (Federal Insurance Contributions Act). FICA is the federal requirement that a certain amount be automatically withheld from employees' earnings. Specifically, FICA requires an employee contribution of 6.2% for Social Security and 1.45% for Medicare. The City contributes a matching 7.65% on behalf of each employee. Certain employees are exempt or partially exempt from these withholdings (e.g., police officers).

Fiscal Year. The period from January 1 through December 31.

Full-Time Employee. Employees who are required to work forty (40) or more hours per week year-round in an ongoing position.

Hours of Operation. The City's regular hours of operation are Monday through Friday, from 8:00am to 4:30pm.

Job Classification. A group of positions sufficiently alike in duties, qualifications, authority and responsibility to warrant the same job title, grade and pay schedule for all positions in the group.

Job Description. The written description of a job containing a title, a statement of duties, authority and responsibilities of the job, and the qualifications deemed necessary and/or desirable for the satisfactory performance of the duties of the job.

Non-exempt Employee. Employees who are covered by the federal or state Fair Labor Standards Act. Such employees are normally eligible for overtime at one and one half times their regularly hourly wage for all hours worked over forty (40) in any given workweek.

Overtime. Time worked in excess of forty (40) hours per week or in excess of the employee's normal work schedule as established by the employer.

Part-time Employee. An employee whose position requires less than forty (40) hours per week or two thousand eighty (2,080) hours per year in an ongoing position.

Pay Period. A fourteen (14) day period beginning at 12:00am (midnight) on Sunday through 11:59pm on Saturday, fourteen (14) days later.

PERA (Public Employees Retirement Association). Statewide pension program in which all City employees meeting program requirements must participate in accordance with Minnesota law. The City and the employee each contribute to the employee's retirement account.

Promotion. Movement of an employee from one job class to another within the City, where the classification/grade and maximum salary for the new position is higher than that of the employee's former position.

Reclassify. Movement to a job from one classification to another classification because of a significant change in the position's duties and responsibilities.

Regular Employee. An employee whose position with the City is for an ongoing (non-temporary) period and who has successfully completed the probationary period required for the position.

Seasonal Employee. Employees who work only part of the year (100 days or less) to conduct seasonal work. Seasonal employees may be assigned to work a full-time or part-time schedule. Seasonal employees do not earn benefits or credit for seniority.

Service Credit. Time worked for the City. An employee begins earning service credit on the first day worked for the City. Some forms of leave will create a break in service.

Temporary Employee. Employees who work in temporary positions. Temporary jobs might have a defined start and end date or may be for the duration of a specific project. Temporary employees may be assigned to work a full-time or part-time schedule. Temporary employees do not earn benefits or credit for seniority.

Training Period. A period, ranging from six months to one year, at the start of employment with the City (or at the beginning of a promotion, reassignment or transfer) that is designated as a period within which to learn the job. The training period is the last part of the selection process.

Transfer. Movement of an employee from one City position to another of equivalent pay.

Weapons. Weapons are defined to include all legal or illegal firearms, switchblade knives, or any other object that has been modified to serve as a weapon or that has the primary purpose of serving as a weapon.

Workweek. A workweek is seven consecutive 24-hour periods. For most employees the workweek will run from Sunday through the following Saturday. With the approval of the City Administrator, departments may establish a different workweek based on coverage and service delivery needs (e.g., police department, fire department, liquor store, park and recreation department).

4. EMPLOYEE RECRUITMENT AND SELECTION

Scope

The City Administrator or a designee will manage the hiring process for positions within the City. While the hiring process may be coordinated by staff, the City Council is responsible for the final hiring decision and must approve all hires to City employment. All hires will be made according to merit and fitness related to the position being filled.

Features of the Recruitment System

The City Administrator or designee will determine if a vacancy will be filled through an open recruitment or by promotion, transfer, or some other method. This determination will be made on a case-by-case basis. The majority of position vacancies will be filled through an open recruitment process.

Application for employment will generally be made on application forms provided by the City. Other materials in lieu of a formal application may be accepted in certain recruitment situations as determined by the City Administrator or designee. Supplemental questionnaires may be required in certain situations. All candidates must complete and submit the required application materials by the posted deadline, in order to be considered for the position.

The deadline for application may be extended by the City Administrator or designee. Unsolicited applications will not be kept on file.

Position vacancies may be filled on an “acting” basis as needed. The City Council will approve all acting appointments. Pay rate adjustments, if any, will be determined by the City Council.

Testing and Examination

Applicant qualifications will be evaluated in one or more of the following ways: training and experience rating; written test; oral test or interview; performance or demonstrative test; physical agility test; or other appropriate job-related exam.

Internal recruitments will be open to any City employee who: (1) has successfully completed the initial training period; (2) meets the minimum qualifications for the vacant position; and (3) currently is and for the past year has been in good standing with the City.

The City Council or designee will establish minimum qualifications for each position with input from the appropriate Department Head. To be eligible to participate in the selection process, a candidate must meet the minimum qualifications.

Pre-Employment Drug Testing

Every job applicant offered employment with the City receives the offer contingent upon successful completion of a drug test, among other conditions. The drug testing will be conducted pursuant to the Minnesota Drug and Alcohol Testing and Drug Free Workplace Act for Non-Commercial Drivers.

The Pre-Employment Medical Exams

The City Administrator or designee may determine that a pre-employment medical examination, which may include a psychological evaluation, is necessary to determine fitness to perform the essential functions of any City position. Where a medical examination is required, an offer of employment is contingent upon successful completion of the medical exam.

When a pre-employment medical exam is required, it will be required of all candidates who are finalists and/or who are offered employment for a given job class. Information obtained from the medical exam will be treated as confidential medical records.

When required, the medical exam will be conducted by a licensed physician designated by the City with the cost of the exam paid by the City. (Psychological/psychiatric exams will be conducted by a licensed psychologist or psychiatrist). The physician will notify the City Administrator or designee that a candidate either is or isn't medically able to perform the essential functions of the job, with or without accommodations, and whether the candidate passed a drug test, if applicable. If the candidate requires accommodation to perform one or more of the essential functions of the job, the City Administrator or designee will confer with the physician and candidate regarding reasonable and acceptable accommodations. If a candidate is rejected for employment based on the results of the medical exam, he/she will be notified of this determination.

Selection Process

The selection process will be a cooperative effort between the City Administrator or designee and the Department Head, subject to final hiring approval of the City Council. Any, all, or none of the candidates may be interviewed.

The process for hiring seasonal and temporary employees may be delegated to the appropriate Department Head with each hire subject to final City Council approval. Except where prohibited by law, seasonal and temporary employees may be terminated by the Department Head at any time, subject to City Council approval.

The process for hiring part-time, retail employees at the municipal liquor store may be delegated to the Liquor Store Manager, subject to final hiring approval of the City Council.

The City has the right to make the final hiring decision based on qualifications, abilities, experience and the City of Spring Lake Park's needs.

Background Checks

All finalists for employment with the City will be subject to a background check to confirm information submitted as part of application materials and to assist in determining the candidate's suitability for the position. Except where already defined by state law, the City Administrator will determine the level of background check to be conducted based on the position being filled.

Training Period

The training period is an integral part of the selection process and will be used for the purpose of closely observing the employee's work and for training the employee in work expectations. Unless otherwise specified in a union contract, training periods will range between six months and one year in duration (depending upon the position being filled) and apply to new hires, transfers, promotions and rehires.

5. ORGANIZATION

Job Descriptions and Classifications

The City will maintain job descriptions for each regular position. New positions will be developed as needed but must be approved by the City Council prior to the position being filled.

A job description is prepared for each position within the City. Each job description will include: position title, department, Department Head's title, FLSA status (exempt or non-exempt), primary objective of the position, essential functions of the position, examples of performance criteria, minimum requirements, desirable training and experience, supervisory responsibilities (if any), and extent of supervisory direction or guidance provided to position.

Assignment of job titles, establishment or minimum qualifications and the maintenance of job descriptions and related records is the responsibility of the City Administrator.

Job descriptions will be reviewed by the City Administrator or designee and the Department Head on an annual basis to ensure the job description is an accurate reflection of the position and that the stated job qualifications do not present artificial barriers to employment.

A current job description is provided to each new employee. Department Heads are responsible for revising job descriptions as necessary to ensure that the position's duties and responsibilities are accurately reflected. All revisions are reviewed and must be approved by the City Administrator.

Assigning and Scheduling Work

Assignment of work duties and scheduling work is the responsibility of the Department Head.

Layoff

In the event it becomes necessary to reduce personnel, temporary employees and those serving a probationary period in affected job classes will be terminated from employment with the City before other employees in those job classes. Within these groups, the selection of employees to be retained will be based on merit and ability as determined by the City Administrator, subject to approval of the City Council. When all other considerations are equal, the principle of seniority will apply in layoffs and recall from layoffs.

6. HOURS OF WORK

Work Hours

Works schedules will be established by Department Heads with the approval of the City Administrator. The regular workweek for employees is five eight-hour days in addition to a lunch period, Monday through Friday, except as otherwise approved by the City Administrator in accordance with the customs and needs of the individual departments.

If a seasonal or temporary employee is limited in the number of days they can work during the year (PELRA restrictions), the employee must work a pre-arranged schedule.

Meal Breaks and Rest Periods

A paid fifteen (15) minute break is allowed within each four (4) consecutive hours of work. An unpaid thirty (30) minute lunch period is provided when an employee works eight (8) or more consecutive hours. Employees are expected to use these breaks as intended and will not be permitted to adjust work start time, end time, or lunch time by saving these breaks, unless previously authorized by the Department Head.

Employees working in City buildings will normally take their break at the place provided for that purpose in each building. Employees working out-of-doors will normally take their break at the location of their work. Employees whose duties involve traveling throughout the City may stop along the assigned route at a restaurant or other public accommodation for their fifteen (15) minute break or thirty (30) minute lunch period. Exceptions must be approved by the Department Head or City Administrator.

Departments with unique job or coverage requirements may have additional rules, issued by the Department Head and subject to approval of the City Administrator, on the use of meal breaks and rest periods.

Adverse Weather Conditions

City facilities will generally be open during adverse weather. Due to individual circumstances, each employee will have to evaluate the weather and road conditions in deciding to report to work (or leave early). Employees not reporting to work for reasons of personal safety will not normally have their pay reduced as a result of this absence. Employees are required to use accrued vacation time or compensatory time, or with Department Head approval, may modify the work schedule or make other reasonable schedule adjustments.

Sworn police officers and public works maintenance employees will generally be required to report to work regardless of conditions.

Decisions to cancel departmental programs (special events, recreation programs, etc.) will be made by the respective Department Head or the City Administrator.

7. COMPENSATION

Full time employees of the City will be compensated every two weeks according to schedules adopted by the City Council. Unless approved by the City Council, employees will not receive any amount from the City in addition to the pay authorized for the positions to which they have been appointed. Expense reimbursement or travel expenses may be authorized in addition to regular pay.

A pay range for seasonal and temporary employees will be set by the City Council on an annual basis, through the budget approval process. Department Heads are allowed to determine compensation within that range for each season or temporary employee based on their experience and suitability for the position.

Under the Minnesota Wage Disclosure Protection Law, employees have the right to tell any person the amount of their own wages. While the Minnesota Government Data Practices Act (Minn. Stat. §13.43), specifically lists an employee's actual gross salary and salary range as public personnel data, Minnesota law also requires wage disclosure protection rights and remedies to be included in employer personnel handbooks. To that end, and in accordance with Minn. Stat. §181.172, employers may not:

- Require nondisclosure by an employee of his or her wages as a condition of employment.
- Require an employee to sign a waiver or other document which purports to deny an employee the right to disclose the employee's wages.
- Take any adverse employment action against an employee for disclosing the employee's own wages or discussing another employee's wages which have been disclosed voluntarily.
- Retaliate against an employee for asserting rights or remedies under Minn. Stat. §181.172, subd. 3.

The City cannot retaliate against an employee for disclosing his/her own wages. An employee's remedies under the Wage Disclosure Protection Law are to bring a civil action against the City and/or file a complaint with the Minnesota Department of Labor and Industry.

Direct Deposit

As provided for in Minnesota law, all employees are required to participate in direct deposit. Employees are responsible for notifying the City Administrator of any change in status, including in changes in address, phone number, names of beneficiaries, marital status, etc.

Time Reporting

Employees are responsible for accurate and timely reporting of all hours worked including regular, overtime, holiday, vacation, sick or other hours. Reporting false information on a timecard may be cause for immediate termination.

Overtime/Compensatory Time

The City of Spring Lake Park has established this overtime policy to comply with applicable state and federal laws governing accrual and use of overtime. The City Administrator will determine whether each employee is designated as "exempt" or "non-exempt" from earning overtime. In general, employees in executive, administrative and professional job classes are exempt; all others are non-exempt.

All employees, in all departments, are required to work overtime as requested by their Department Head as a condition of continued employment. Refusal to work overtime may result in disciplinary action. Department Heads will make reasonable efforts to balance the personal needs of their employees when assigning overtime work.

Seasonal and temporary employees shall be paid overtime after 40 hours worked in a workweek.

Non-Exempt (Overtime Eligible) Employees

All overtime-eligible employees will be compensated at the rate of time-and-one-half for all hours worked over 40 in one workweek. Vacation, sick leave, and paid holidays do not count toward "hours worked." Compensation will take the form of either time-and-one-half pay or compensatory time. Compensatory time is paid time off at the rate of one and one half hours off for each hour of overtime worked.

For most employees the workweek begins at midnight on Sunday and runs until the following Saturday night at 11:59 p.m. Department Heads may establish a different workweek based on the needs of the department, subject to the approval of the City Administrator.

The employee's Department Head must approve overtime hours in advance. An employee who works overtime without prior approval may be subject to disciplinary action.

Overtime earned will be paid at the rate of time and one-half on the next regularly scheduled payroll date, unless the employee indicates on his/her timesheet that the overtime earned is to be recorded as compensatory time in lieu of payment.

Each Department Head will be responsible for establishing a policy relating to the maximum compensatory time accumulation for employees within his/her department based on the needs of his/her department. Once an employee has earned the maximum compensatory time allowed in a calendar year, no further compensatory time may accrue in that calendar year. All further overtime will be paid. Employees may request and use compensatory time off in the same manner as other leave requests.

All compensatory time will be marked as such on official time sheets, both when it is earned and when it is used. The Accountant will maintain compensatory time records. All compensatory time accrued will be paid when the employee leaves City employment at the hourly rate the employee is earning at that time.

Exempt (Non-Overtime Eligible) Employees

Exempt employees are expected to work the hours necessary to meet the performance expectations outlined by their Department Head or City Administrator. Generally, to meet these expectations, and for reasons of public accountancy, an exempt employee will need to work 40 or more hours per week. Exempt employees do not receive extra pay for the hours worked over 40 in one workweek.

Exempt employees are paid on a salary basis. This means they receive a predetermined amount of pay each pay period and are not paid by the hour. Their pay does not vary based on the quality or quantity of work performed, and they receive their full weekly salary for any week in which any work is performed.

The City of Spring Lake Park will only make deductions from the weekly salary of an exempt employee in the following situations:

- The employee is in a position that does not earn vacation or personal leave and is absent for a day or more for personal reasons other than sickness or accident.
- The employee is in a position that earns sick leave, receives a short-term disability benefit or workers' compensation wage loss benefits, and is absent for a full day due to sickness or disability, but he/she is either not yet qualified to use the paid leave or he/she has exhausted all of his/her paid leave.
- The employee is absent for a full workweek and, for whatever reason, the absence is not charged to paid leave (for example, a situation where the employee has exhausted all of his/her paid leave or a situation where the employee does not earn paid leave).
- The very first workweek or the very last workweek of employment with the City in which the employee does not work a full week. In this case, the City will prorate the employee's salary based on the time actually worked.

- The employee is in a position that earns paid leave and is absent for a partial day due to personal reasons, illness, or injury, but:
 - Paid leave has not been requested or has been denied.
 - Paid leave is exhausted.
 - The employee has specifically requested unpaid leave.
- The employee is suspended without pay for a full day or more for disciplinary reasons for violations of any written policy that is applied to all employees.
- The employee takes unpaid leave under the FMLA.
- The City of Spring Lake Park may for budgetary reasons implement a voluntary or involuntary unpaid leave program and, under this program, make deductions from the weekly salary of an exempt employee. In this case, the employee will be treated as non-exempt for any workweek in which the budget-related deductions are made.

The City of Spring Lake Park will not make deductions from pay due to exempt employees being absent for jury duty or attendance as a witness but will require the employee to pay back to the City any amounts received by the employee as jury fees or witness fees.

If the City inadvertently makes an improper deduction to the weekly salary of an exempt employee, the City will reimburse the employee and make appropriate changes to comply in the future.

Leave Policy for Exempt Employees

Exempt employees are required to work the number of hours necessary to fulfill their responsibilities including evening meetings and/or on-call hours. The normal hours of business for exempt staff are Monday through Friday, 8 a.m. to 4:30 p.m., plus evening meetings as necessary.

Exempt employees are required to use paid leave or compensatory time when on personal business away from the office. Exempt employees must communicate their absence to the City Administrator or his/her designee.

If one of the above employees is regularly absent from work under this policy and it is found that there is excessive time away from work that is not justified, the situation will be handled as a performance issue.

If it appears that less than forty (40) hours per week is needed to fulfill the position's responsibilities, the position will be reviewed to determine whether a part-time position will meet the needs of the City. Additional notification and approval requirements may be adopted by the City Administrator for specific situations as determined necessary.

All exempt positions may require work beyond 40 hours per week, including evening and weekend hours. These employees are entitled to earn compensatory time at a rate of one hour for each hour worked over 40 hours per week. No payment of compensatory time will be made when an exempt employee leaves employment with the City.

8. PERFORMANCE REVIEWS

An objective performance review system will be established by the City Administrator or designee for the purpose of periodically evaluating the performance of City employees. The quality of an employee's past performance will be considered in personnel decisions such as promotions, transfers, demotions, terminations and, where applicable, salary adjustments.

Performance reviews will be discussed with the employee. While certain components of a performance evaluation, such as disputed facts reported to be incomplete or inaccurate are challengeable using the City's grievance process, other performance evaluation data, including subjective assessments, are not. For those parts of the performance evaluation system deemed not challengeable, an employee may submit a written response, which will be attached to the performance review. Performance reviews are to be scheduled on a regular basis, at least annually. The form, with all required signatures, will be retained as part of the employee's personnel file.

During the training period, informal performance meetings should occur frequently between the Department Head and the employee. Conducting these informal performance meetings provides both the Department Head and the employee the opportunity to discuss what is expected, what is going well and not so well.

Signing of the performance review document by the employee acknowledges the review has been discussed with the Department Head and does not necessarily constitute agreement. Failure to sign the document by the employee will not delay processing.

9. BENEFITS

Health, Dental, Life Insurance

The City will contribute a monthly amount toward group health, dental and life insurance benefits for each eligible employee and his/her dependents. The amount to be contributed and the type of coverage will be determined annually by the City Council.

For information about coverage and eligibility requirements, employees should refer to the summary plan description or contact the City Accountant.

Retirement/PERA

The City participates in the Public Employees Retirement Association (PERA) to provide pension benefits for its eligible employees to help plan for a successful and secure retirement. Participation in PERA is mandatory for most employees, and contributions into PERA begin immediately. The City and the employee contribute to PERA each pay period as determined by

state law. Most employees are also required to contribute a portion of each pay check for Social Security and Medicare (the City matches the employee's Social Security and Medicare withholding). For information about PERA eligibility and contribution requirements, contact the City Accountant.

10. HOLIDAYS

The City observes the following holidays for all regular full-time and part-time employees:

New Year's Day
Martin Luther King, Jr. Day
Presidents Day
Memorial Day
Independence Day
Christmas Day

Labor Day
Veterans Day
Thanksgiving Day
Friday after Thanksgiving
Christmas Eve Day
Floating Holiday

Official holidays commence at the beginning of the first shift of the day on which the holiday is observed and continues for 24 hours thereafter.

When a holiday falls on a Sunday, the following Monday will be the "observed" holiday and when a holiday falls on a Saturday, the preceding Friday will be the "observed" holiday for City operations/facilities that are closed on holidays.

Full-time employees will receive pay for official holidays at their normal straight time rates, provided they are on paid status on the last scheduled day prior to the holiday and first scheduled day immediately after the holiday. Part-time employees will receive prorated holiday pay based on the number of hours normally scheduled. Any employee on a leave of absence without pay from the City is not eligible for holiday pay.

Premium pay of 1.5 times the regular hourly wage for employees required to work on a holiday will be for hours worked on the "actual" holiday as opposed to the "observed" holiday.

Employees wanting to observe holidays other than those officially observed by the City may request either vacation leave or unpaid leave for such time off.

11. LEAVES OF ABSENCE

Depending upon an employee's situation, more than one form of leave may apply during the same period of time (e.g., the Family and Medical Leave Act is likely to apply during a workers' compensation absence). An employee will need to meet the requirements of each form of leave separately. Leave requests will be evaluated on a case-by-case basis.

Except as otherwise stated, all paid time off, taken under any of the City's leave programs, must be taken consecutively, with no intervening unpaid leave. The City will provide employees with time away from work as required by state or federal statutes, if there are requirements for such time off that are not described in the personnel policies.

Sick Leave

Sick leave is authorized absence from work with pay, granted to qualified full-time and part-time employees. Sick leave is a privilege, not a right. Employees are to use this paid leave only when they are unable to work for medical reasons and under the conditions explained below. Sick leave does not accrue during an unpaid leave of absence.

- Full-time employees will accumulate sick leave at a rate of one (1) day per month.
- Part-time employees will not earn or accrue sick leave.
- Temporary and seasonal employees will not earn or accrue sick leave.
- Sick leave may be used only for days when the employee would otherwise have been at work. It cannot be used for scheduled days off.

Sick leave may be used as follows:

- When an employee is unable to perform work duties due to illness or disability (including pregnancy).
- For medical, dental or other care provider appointments.
- When an employee has been exposed to a contagious disease of such a nature that his/her presence at the work place could endanger the health of others.
- To care for the employee's injured or ill children, including stepchildren or foster children, for such reasonable periods as the employee's attendance with the child may be necessary.
- To take children, or other family members to a medical, dental or other care provider appointment.
- To care for an ill spouse, father, father-in-law, mother, mother-in-law, stepparent, grandparent, grandchild, sister or brother.
- For Safety leave. Employees are authorized to use sick leave for reasonable absences for themselves or relatives (employee's adult child, spouse, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent) who are providing or receiving assistance because they, or a relative, is a victim of sexual assault, domestic abuse, or stalking. Safety leave for those listed, other than the employee and the employee's child, is limited to 160 hours in any 12-month period. The 12 month period is calculated by measuring 12 months backward from the start date of the employee's last safety leave.

Pursuant to Minn. Stat. §181.9413, eligible employees may use up to 160 hours of sick leave in any 12-month period for absences due to an illness of or injury to the employee's adult child, spouse, sibling, parent, grandparent, stepparent, parent-in-law (mother-in-law and father-in-law), and grandchild (includes step-grandchild, biological, adopted, or foster grandchild).

After accrued sick leave has been exhausted, vacation leave may be used upon approval of the City Administrator, to the extent the employee is entitled to such leave.

To be eligible for sick leave pay, the employee will:

- Communicate with his/her Department Head, as soon as possible after the scheduled start of the work day, for each and every day absent;
- Keep his/her Department Head informed of the status of the illness/injury or the condition of the ill family member;
- Submit a physician's statement upon request.

After an absence, a physician's statement may be required on the employee's first day back to work, indicating the nature of the illness or medical condition and attesting to the employee's ability to return to work and safely perform the essential functions of the job with or without reasonable accommodation.

Any work restrictions must be stated clearly on the return-to-work form. Employees who have been asked to provide such a statement may not be allowed to return to work until they comply with this provision. Sick leave may be denied for any employee required to provide a doctor's statement until such a statement is provided.

The City has the right to obtain a second medical opinion to determine the validity of an employee's workers' compensation or sick leave claim, or to obtain information related to restrictions or an employee's ability to work. The City will arrange and pay for an appropriate medical evaluation when it is required by the City.

Any employee who makes a false claim for sick leave will be subject to discipline up to and including termination.

Employees must normally use sick leave prior to using paid vacation, or compensatory time and prior to an unpaid leave of absence during a medical leave, except where Parenting Leave under Minnesota law and the medical leave overlap.

Sick leave will normally not be approved after an employee gives notice that he or she will be terminating employment. Exceptions must be approved by the City Administrator.

Sick leave cannot be transferred from one employee to another. The maximum accrual allowed for sick leave is 90 days (equal to 720 hours).

Vacation Leave

The vacation leave schedule for all full-time employees is as follows:

Years of Service	Annual Accrual
1 Year	10 Days
5 Years	15 Days
10 Years	20 Days
16 Years	21 Days
17 Years	22 Days
18 Years	23 Days
19 Years	24 Days
20 Years	26 Days

Full-time employees will earn vacation leave in accordance with the above schedule. Part-time employees will not earn or accrue vacation leave.

For the purpose of determining an employee's vacation accrual rate, years of service will include all continuous time that the employee has worked at the City (including authorized unpaid leave). Employees who are rehired after terminating City employment will not receive credit for their prior service unless specifically negotiated at the time of hire.

Requests for vacation must be received at least 48 hours in advance of the requested time off. This notice may be waived at the discretion of the Department Head and City Administrator.

Vacation can be requested in increments as small as one hour up to the total amount of the accrued leave balance unless the Department Head has established a differing policy to ensure appropriate shift coverage.

Vacation leave is to be used only by the employee who accumulated it. It cannot be transferred to another employee.

If an employee does not use all of his/her earned vacation days during the current anniversary year, a maximum of 10 days of earned unused vacation may be carried from the current anniversary year into the net anniversary year. Vacation days may be carried from the current year to the next year only and cannot be carried into any future anniversary years, unless approved by the City Administrator. Any unused vacation days not carried over pursuant to this policy shall be lost and the employee shall receive no compensation therefore.

Employees are allowed to take their vacation in accordance with their position on the seniority list according to classification. When a holiday falls during a vacation period, the employee shall be paid for the holiday.

On December 1 on every year, vacation leave may be converted into a cash payment up to a maximum of 40 hours. Exempt employees, with the approval of the City Administrator, may convert up to a maximum of 80 hours of vacation leave into a cash payment.

Banked Sick and Vacation Leave

Upon reaching the maximum sick leave accrual of 90 days, full-time employees will continue to accumulate 1 day of leave per month. This leave will be designated and accounted for as follows:

- 4 hours per month as banked sick leave
- 4 hours per month as banked vacation leave

Banked sick leave cannot be used unless all regular sick leave has been exhausted.

Banked sick leave will not be used in calculating severance pay except as specified in the Post Retirement Health Care Savings Plan negotiated and/or established for each employee group.

Banked vacation leave will be used in calculating severance pay.

The City will convert into cash 6 days per year from the employee's banked sick leave account and deposit it into their Post Retirement Health Care Savings Plan in December of each year on the condition that the employee has accrued 90 days of regular sick leave.

On December 1st of every year, an employee, upon reaching the maximum sick leave accumulation of 90 days, will have the option to cash in their banked vacation accumulation as pay once per year up to the maximum days accrued.

Severance Pay

Severance pay will be paid in accordance with each employee group's union contract and/or Post Retirement Health Care Savings Plan.

Bereavement (Funeral) Leave

Employees belonging to a union will be entitled to bereavement leave as outlined in their respective contracts.

Employees who do not belong to a union will be permitted to use up to 3 consecutive working days, with pay, as funeral leave upon the death of an immediate family member defined as: spouse, son, daughter, and the brother sister, mother, father, grandparents, grandchildren of the employee and his/her spouse. Bereavement leave of 5 days shall be granted due to the death of an employee's spouse, child or stepchild.

This paid leave will not be deducted from the employee's vacation or sick leave balance.

Unpaid Leave

The City Administrator may permit a regular employee a leave of absence without pay for a period of up to 3 months. Employees must normally use all accrued annual leave prior to taking an unpaid leave. No employee shall be entitled to accrue leave, earn seniority or accrue time toward step increases in the pay plan while on a leave of absence without pay. The employee may continue coverage under any group insurance plan, but will be required to pay the full premium without employer contribution.

Military Leave

State and federal laws provide protections and benefits to City employees who are called to military service, whether in the reserves or on active duty. Such employees are entitled to a leave of absence without loss of pay, seniority status, efficiency rating, or benefits for the time the employee is engaged in training or active service not exceeding a total of 15 days in any calendar year.

The leave of absence is only in the event the employee returns to employment with the City as required upon being relieved from service, or is prevented from returning by physical or mental disability or other cause not the fault of the employee, or is required by the proper authority to continue in military or naval service beyond the fifteen (15) day paid leave of absence. Employees on extended unpaid military leave will receive fifteen (15) days paid leave of absence in each calendar year, not to exceed five years.

Where possible, notice is to be provided to the City at least ten (10) working days in advance of the requested leave. If an employee has not yet used his/her fifteen (15) days of paid leave when called to active duty, any unused paid time will be allowed for the active duty time, prior to the unpaid leave of absence.

Employees returning from military service will be reemployed in the job that they would have attained had they not been absent for military service and with the same seniority, status and pay, as well as other rights and benefits determined by seniority. Unpaid military leave will be considered hours worked for the purpose of vacation leave and sick leave accruals.

Eligibility for continuation of insurance coverage for employees on military leave beyond fifteen (15) days will follow the same procedures as for any employee on an unpaid leave of absence.

Jury Duty

Regular full-time and part-time employees will be granted paid leaves of absence for required jury duty. Such employees will be required to turn over any compensation they receive for jury duty, minus mileage reimbursement, to the City in order to receive their regular wages for the period. Time spent on jury duty will not be counted as time worked in computing overtime.

Employees excused or released from jury duty during their regular working hours will report to their regular work duties as soon as reasonably possible or will take accrued vacation or compensatory time to make up the difference.

Employees are required to notify their Department Head as soon as possible after receiving notice to report for jury duty. The employee will be responsible for ensuring that a report of time spent on jury duty and pay form is completed by the clerk of court so the City will be able to determine the amount of compensation due for the period involved.

Temporary and seasonal employees are generally not eligible for compensation for absences due to jury duty, but can take a leave without pay subject to Department Head approval. However, if a temporary or seasonal employee is classified as exempt, he/she will receive compensation for the jury duty time.

Court Appearances

Unless otherwise specified in a union contract, employees will be paid their regular wage to testify in court for City-related business. Any compensation received for court appearances (e.g. subpoena fees) arising out of or in connection with City employment, minus mileage reimbursement, must be turned over to the City.

Victim or Witness Leave

An employer must allow a victim or witness, who is subpoenaed or requested by the prosecutor to attend court for the purpose of giving testimony, or is the spouse or immediate family member (immediate family member includes parent, spouse, child or sibling of the employee) of such victim, reasonable time off from work to attend criminal proceedings related to the victim's case.

Job Related Injury or Illness

All employees are required to report any job-related illnesses or injuries to their Department Head immediately (no matter how minor). If a Department Head is not available and the nature of injury or illness requires immediate treatment, the employee is to go to the nearest available medical facility for treatment and, as soon as possible, notify his/her Department Head of the action taken. In the case of a serious emergency, 911 should be called.

Pregnancy and Parenting Leave

Employees who work twenty (20) hours or more per week and have been employed more than one year are entitled to take an unpaid leave of absence under the Pregnancy and Parenting Leave Act of Minnesota. Female employees for prenatal care, or incapacity due to pregnancy, childbirth, or related health conditions as well as a biological or adoptive parent in conjunction with after the birth or adoption of a child as eligible for up to 12 weeks of unpaid leave and must begin within twelve (12) months of the birth or adoption of the child. In the case where the child must remain in the hospital longer than the mother, the leave must begin within 12 months after the child leaves the hospital. Employee should provide reasonable notice, which is at least 3

days. If the leave must be taken in less than three days, the employee should give as much notice as practicable.

Employees are required to use accrued leave (i.e., sick leave, vacation leave, etc.) during Parenting Leave. If the employee has any FMLA eligibility remaining at the time this leave commences, this leave will also count as FMLA leave. The two leaves will run concurrently.

The employee is entitled to return to work in the same position and at the same rate of pay the employee was receiving prior to commencement of the leave. Group insurance coverage will remain available while the employee is on leave pursuant to the Pregnancy and Parenting Leave Act, but the employee will be responsible for the entire premium unless otherwise provided in this policy (i.e., where leave is also FMLA qualifying). For employees on an FMLA absence as well, the employer contributions toward insurance benefits will continue during the FMLA leave absence.

Administrative Leave

Under special circumstances, an employee may be placed on an administrative leave pending the outcome of an internal or external investigation. The leave may be paid or unpaid, depending on the circumstances, as determined by the City Administrator with the approval of the City Council.

Adoptive Parents

Adoptive parents will be given the same opportunities for leave as biological parents (see provisions for Parenting Leave). The leave must be for the purpose of arranging the child's placement or caring for the child after placement. Such leave must begin before or at the time of the child's placement in the adoptive home.

School Conference Leave

Any employee who has worked half-time or more for more may take unpaid leave for up to a total of sixteen (16) hours during any 12-month period to attend school conferences or classroom activities related to the employee's child (under 18 or under 20 and still attending secondary school), provided the conference or classroom activities cannot be scheduled during non-work hours. When the leave cannot be scheduled during non-work hours and the need for the leave is foreseeable, the employee must provide reasonable prior notice of the leave and make a reasonable effort to schedule the leave so as not to unduly disrupt the operations of the City. Employees may choose to use vacation leave hours for this absence, but are not required to do so.

Bone Marrow Donation Leave

Employees working an average of 20 or more hours per week may take paid leave, not to exceed 40 hours unless agreed to by the City, to undergo medical procedures to donate bone marrow.

The City may require a physician's verification of the purpose and length of the leave requested to donate bone marrow. If there is a medical determination that the employee does not qualify as a bone marrow donor, the paid leave of absence granted to the employee prior to that medical determination is not forfeited.

Elections/Voting

An employee selected to serve as an election judge pursuant to Minnesota law, will be allowed time off without pay for purposes of serving as an election judge, provided that the employee gives the City at least ten (10) days written notice.

All employees eligible to vote at a State general election, at an election to fill a vacancy in the office of United States Senator or Representative, or in a Presidential primary, will be allowed time off with pay to vote on the election day. Employees wanting to take advantage of such leave are required to work with their Department Heads to avoid coverage issues.

Regular Leave without Pay

The City Administrator may authorize leave without pay for up to thirty (30) days. Leave without pay for greater periods may be granted by the City Council to a maximum of one (1) year.

Normally employee benefits will not be earned by an employee while on leave without pay. However, the City's contribution toward health, dental and life insurance may be continued, if approved by the City Council, for leaves of up to ninety (90) days when the leave is for medical reasons and FMLA has been exhausted.

If an employee is on a regular leave without pay and is not working any hours, the employee will not accrue (or be paid for) holidays, sick leave, or vacation leave. Employees who are working reduced hours while on this type of leave will receive holiday pay on a prorated basis and will accrue sick leave and vacation leave based on actual hours worked.

Leave without pay hours will not count toward seniority and all accrued vacation leave and compensatory time must normally be used before an unpaid leave of absence will be approved.

To qualify for leave without pay, an employee need not have used all sick leave earned unless the leave is for medical reasons. (An employee absent for Parenting Leave is not required to use sick leave). Leave without pay for purposes other than medical leave or work-related injuries will be at the convenience of the City.

Employees returning from a leave without pay for a reason other than a qualified Parenting Leave or FMLA, will be guaranteed return to the original position only for absences of thirty (30) calendar days or less.

Employees receiving leave without pay in excess of thirty (30) calendar days, for reasons other than qualified Parenting Leave or FMLA, are not guaranteed return to their original position. If

their original position or a position of similar or lesser status is available, it may be offered at the discretion of the City Administrator subject to approval of the City Council.

To be eligible for FMLA leave, an employee must work for a covered employer and:

- have worked for that employer for at least 12 months; and
- have worked at least 1,250 hours during the 12 months prior to the start of the FMLA leave; and
- work at a location where at least 50 employees are employed at the location or within 75 miles of the location.

Reasonable Unpaid Work Time for Nursing Mothers

Nursing mothers will be provided reasonable unpaid break time for nursing mothers to express milk for nursing her child for one year after the child's birth. The City will provide a room (other than a bathroom) as close as possible to the employee's work area, that is shielded from view and free from intrusion from coworkers and the public and includes access to an electrical outlet, where the nursing mother can express milk in private.

Family and Medical Leave Act

General

In accordance with the Family and Medical Leave Act (FMLA), unpaid job protected leave will be granted to all eligible employees (male and female) for up to twelve (12) weeks per twelve (12) month period for any of the following reasons:

- Birth or placement of a child with the employee for adoption or foster care;
- To care for a spouse, child or parent who has a serious health condition;
- A serious health condition that makes the employee unable to perform the essential functions of the position.

In accordance with the law, the following definitions apply:

- "Caring" for someone includes psychological as well as physical care. It also includes acquiring care and sharing care duties.
- An eligible "child" is defined as a person under 18 years of age (or a person incapable of self-care because of a physical or mental disability) who is a biological, adopted, foster or stepchild, a ward of the employee, or a person with whom the employee is charged with a parent's rights, duties and responsibilities.
- An eligible "parent" includes a biological parent or a person who was charged with a parent's rights, duties and responsibilities over the employee when the employee was under the legal age, but doesn't include in-laws.
- "Serious health condition" is defined in Federal law, but generally includes incapacity requiring absence from work of more than three (3) days that also involves continuing treatment by a health care provider (includes prenatal care).

Eligibility

An eligible employee is one who has worked for the City for a cumulative period of 12 months and at least 1,250 hours during the twelve month period prior to requesting the leave.

Length of Leave

The length of FMLA leave is not to exceed 12 weeks in any 12 month period. The entitlement to FMLA leave for the birth or placement of a child expires 12 months after the birth or placement of that child.

Leave Year

The 12 month period is calculated by measuring 12 months backward from the start date of the employee's last FMLA leave.

Notice

The employee is to give verbal or written notice to his/her Department Head at last thirty (30) days prior to the date on which leave is to begin or, if thirty (30) days notice cannot be given, as much notice as practical.

If an employee fails to give thirty (30) days notice for a foreseeable leave with no reasonable explanation for the delay, the leave may be denied until thirty (30) days after the employee provides notice. To the extent possible, planned medical treatment should be scheduled so that it will not unduly disrupt the City's operations.

Medical Certification

The employee may be required to provide medical certification to support a request for leave because of the serious health condition of a child, spouse, parent or the employee. A "Certification of Physician or Practitioner" form can be obtained from the City Administrator. The form is to be completed by the attending physician or practitioner and submitted to the City Administrator within ten (10) days after requested, or as soon as is reasonably practicable. The City may request a second or third opinion at the City's expense. If required, the City will select a health care provider not regularly associated with the City.

Recertification

Recertification may be required if the employee requests an extension of the original length approved by the City or if the employee's circumstances change. Recertification may also be required if there is a question as to the validity of the certification or if the employee is unable to return to work due to the serious health condition.

Intermittent Leave

Leave requested because of a serious health condition of either a family member or the employee may be taken intermittently or on a reduced schedule if medically necessary. All requests for intermittent leave will be evaluated on a case-by-case basis.

Fitness for Duty Certification

The City may require a medical certificate attesting to the employee's fitness for duty prior to return to work. The fitness for duty report must be based on the particular health condition(s) for which the leave was approved and must address whether the employee can perform the essential functions of his/her regular job.

The City Administrator may consult with a physician or other expert to determine reasonable accommodations for any employee who is a "qualified disabled" employee under the ADA (Americans with Disabilities Act). If a fitness for duty certification is required, the City may deny reinstatement until it is provided.

Job Protection

Employees returning from Family and Medical Leave will be reinstated in their former position or a position equivalent in pay, benefits and other terms and conditions of employment. An employee's reinstatement rights are the same as they would have been had the employee not been on leave. Thus, if an employee's position would have been eliminated or an employee would have been terminated but for the leave, the employee would not have the right to be reinstated upon return from leave.

Effect on Benefits

An employee granted leave under this policy will continue to be covered under the City's group health and dental insurance plan under the same conditions and at the same level of City contribution as would have been provided had they been continuously employed during the leave period. If there are changes in the City's contribution levels while the employee is on leave, those changes will take place as if the employee were still on the job. The employee will be required to continue payment of the employee portion of group insurance coverage.

Arrangements for payment of the employee's portion of premiums must be made by the employee with the City. If an employee's contribution is more than thirty (30) days late, the City may terminate the employee's insurance coverage (subject to COBRA requirements).

Seniority

Seniority does not accrue during any period of unpaid FMLA except as allowed when the leave is covered by worker's compensation). However, seniority accrued prior to commencement of FMLA leave will not be lost.

Use of Accrued Paid Leave or Compensatory Time During Family and Medical Leave

During the Family and Medical Leave, employees must use accrued sick leave, vacation leave and compensatory time prior to taking an unpaid leave unless their medical condition/injury is covered by worker's compensation or the absence qualifies under the state Parental Leave law (see Parental Leave Policy).

FMLA leave counts as continued service for purposes of retirement and/or pension plans.

Failure to Return from FMLA Leave

Employees who cannot return from an approved FMLA leave at the end of the approved leave period may request an extension (up to a maximum of twelve (12) weeks allowed under FMLA). If the twelve (12) FMLA weeks have already been used, the employee can request to go on a regular unpaid leave of absence. If approved, before unpaid leave begins, the employee must use any accrued sick leave, vacation time or compensatory time that remains. If the leave is approved and unpaid, the employee will be required to pay the full cost of all group insurance, as provided under COBRA, in order to continue coverage.

If the unpaid leave of absence is not approved, or the employee fails to request additional leave, the employee will be considered to have voluntarily resigned. If circumstances beyond the employee's control prevented the employee from requesting additional leave, a retroactive leave request may be allowed, subject to the City Council's approval.

If an employee fails to return from an FMLA leave and is determined to have voluntarily quit as described above, the City may seek reimbursement from the employee for the portion of the insurance premiums paid by the City on behalf of that employee during the period of leave.

Light Duty/Modified Duty Assignment

This policy does not guarantee assignment to light duty. The City reserves the right to determine when and if light duty work is available and will be assigned.

When an employee is unable to perform the essential requirements of his/her job due to a temporary disability, he/she will notify the Department Head in writing as to the nature and extent of the disability and the reason why he/she is unable to perform the essential functions, duties and requirements of the position. This notice must be accompanied by a physician's report containing a diagnosis, current treatment, and any work restrictions related to the temporary disability. The notice must include the expected time frame regarding return to work with no restrictions, meeting all essential requirements and functions of the City's job description along with a written request for light duty. Upon receipt of the written request, the Department Head is to forward a copy of the report to the City Administrator. Such assignments are for short-term, temporary disability-type purposes.

It is at the discretion of the Department Head and City Administrator to determine whether or not light duty work is available and the duration of that assignment.

If the City offers a light duty assignment to an employee who is out on worker's compensation leave, the employee may be subject to penalties if he/she refuses such work. The City will not, however, require an employee who is otherwise qualified for protection under the Family and Medical Leave Act to accept a light duty assignment.

The circumstances of each disabled employee performing light duty work will be reviewed regularly. Any light duty/modified work assignment may be discontinued at any time.

12. RESPECTFUL WORKPLACE

The intent of this policy is to provide general guidelines about the conduct that is and not appropriate in the workplace. The City acknowledges that this policy cannot possibly predict all situations that might arise, and also recognizes that some employees are exposed to disrespectful behavior, and even violence, by the very nature of their jobs.

Applicability

Maintaining a respectful work environment is a shared responsibility. This policy is applicable to all City personnel including regular and temporary employees, volunteers, firefighters, and City Council members.

Abusive Customer Behavior

While the City has a strong commitment to customer service, the City does not expect that employees accept verbal abuse from any customer. An employee may request that a Department Head intervene when a customer is abusive, or they may defuse the situation themselves, including ending the contact.

If there is a concern over the possibility of physical violence, a Department Head should be contacted immediately. When extreme conditions dictate, 911 may be called. Employees should leave the area immediately when violence is imminent unless their duties require them to remain. Employees must notify their Department Head about the incident as soon as possible.

Types of Disrespectful Behavior

The following types of behaviors cause a disruption in the workplace and are, in many instances, unlawful:

Violent behavior includes the use of physical force, harassment, bullying or intimidation

Discriminatory behavior includes inappropriate remarks about or conduct related to a person's race, color, creed, religion, national origin, disability, sex, marital status, age, sexual orientation, gender identity, or gender expression, familial status, or status with regard to public assistance.

Offensive behavior may include such actions as: rudeness, angry outbursts, inappropriate humor, vulgar obscenities, name calling, disparaging language, or any other behavior regarded as offensive to a reasonable person based upon violent or discriminatory behavior as listed above. It is not possible to anticipate in this policy every example of offensive behavior. Accordingly, employees are encouraged to discuss with their fellow employees and Department Head what is regarded as offensive, taking into account the sensibilities of employees and the possibility of public reaction.

Sexual harassment can consist of a wide range of unwanted and unwelcome sexually directed behavior such as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- Submitting to the conduct is made either explicitly or implicitly a term or condition of an individual's employment; or
- Submitting to or rejecting the conduct is used as the basis for an employment decision affecting an individual's employment; or
- Such conduct has the purpose or result of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment.

Sexual harassment includes, but is not limited to, the following:

- Unwelcome or unwanted sexual advances. This means stalking, patting, pinching, brushing up against, hugging, cornering, kissing, fondling or any other similar physical contact considered unacceptable by another individual.
- Verbal or written abuse, kidding, or comments that are sexually-oriented and considered unacceptable by another individual. This includes comments about an individual's body or appearance where such comments go beyond mere courtesy, telling "dirty jokes" or any other tasteless, sexually oriented comments, innuendos or actions that offend others.
- Requests or demands for sexual favors. This includes subtle or obvious expectations, pressures, or requests for any type of sexual favor, along with an implied or specific promise of favorable treatment (or negative consequence) concerning one's current or future job.

Names and pronouns. Every employee will be addressed by a name or by pronouns that correspond to the employee's gender identity. A court-ordered name or gender change is not required.

Possession and Use of Dangerous Weapons

Possession or use of a dangerous weapon (see attached definitions) is prohibited on City property, in City vehicles, or in any personal vehicle, which is being used for City business. This includes employees with valid permits to carry firearms.

The following exceptions to the dangerous weapons prohibition are as follows:

- Employees legally in possession of a firearm for which the employee holds a valid permit, if required, and said firearm is secured within an attended personal vehicle or concealed from view within a locked unattended personal vehicle while that person is working on City property.
- A person who is showing or transferring the weapon or firearm to a police officer as part of an investigation.
- Police officers and employees who are in possession of a weapon or firearm in the scope of their official duties.

Employee Response to Disrespectful Workplace Behavior

Employees who believe that disrespectful behavior is occurring are encouraged to deal with the situation in one of the ways listed below. However, if the allegations involve violent behavior, sexual harassment, or discriminatory behavior, then the employee is responsible for taking one of the actions below. If employees see or overhear a violation of this policy, they are encouraged to follow the steps below.

Step 1(a). Politely, but firmly, tell whoever is engaging in the disrespectful behavior how you feel about their actions. Politely request the person to stop the behavior because you feel intimidated, offended, or uncomfortable. If practical, bring a witness with you for this discussion.

Step 1(b). If you fear adverse consequences could result from telling the offender or if the matter is not resolved by direct contact, go to your Department Head or City Administrator. The person to whom you speak is responsible for documenting the issues and for giving you a status report on the matter no later than ten business days after your report.

Step 1(c). In the case of violent behavior, all employees are required to report the incident immediately to their Department Head, City Administrator, or Police Department. Any employee who observes sexual harassment or discriminatory behavior, or receives any reliable information about such conduct, must report it within two business days to a Department Head or the City Administrator.

Step 2. If, after what is considered to be a reasonable length of time (for example, 30 days), you believe inadequate action is being taken to resolve your complaint/concern, the next step is to report the incident to the City Administrator or the Mayor.

Department Head's Response to Allegations of Disrespectful Workplace Behavior

Employees who have a complaint of disrespectful workplace behavior will be taken seriously. In the case of sexual harassment or discriminatory behavior, a Department Head must report the allegations within two business days to the City Administrator, who will determine whether an investigation is warranted. A Department Head must act upon such a report even if requested otherwise by the victim. In situations other than sexual harassment and discriminatory behavior, Department Heads will use the following guidelines when an allegation is reported:

Step 1. If the nature of the allegations and the wishes of the victim warrant a simple intervention, the Department Head may choose to handle the matter informally. The

Department Head may conduct a coaching session with the offender, explaining the impact of his/her actions and requiring that the conduct not reoccur. This approach is particularly appropriate when there is some ambiguity about whether the conduct was disrespectful.

Step 2. If a formal investigation is warranted, the individual alleging a violation of this policy will be interviewed to discuss the nature of the allegations. The person being interviewed may have someone of his/her own choosing present during the interview. The investigator will obtain the following description of the incident, including date, time and place:

- Corroborating evidence.
- A list of witnesses.
- Identification of the offender.

Step 3. The Department Head must notify the City Administrator about the allegations.

Step 4. As soon as practical after receiving the written or verbal complaint, the alleged policy violator will be informed of the allegations. The alleged violator will have the opportunity to answer questions and respond to the allegations.

Step 5. After adequate investigation and consultation with the appropriate personnel, a decision will be made regarding whether or not disciplinary action will be taken.

Step 6. The alleged violator and complainant will be advised of the findings and conclusions as soon as practicable.

Special Reporting Requirements

When the Department Head is perceived to be the cause of a disrespectful workplace behavior incident, a report will be made to the City Administrator who will assume the responsibility for investigation and discipline.

If the City Administrator is perceived to be the cause of a disrespectful workplace behavior incident, a report will be made to the City Attorney who will confer with the mayor and City Council regarding appropriate investigation and action.

If a Councilmember is perceived to be the cause of a disrespectful workplace behavior incident involving City personnel, the report will be made to the City Administrator and referred to the City Attorney who will undertake the necessary investigation. The City Attorney will report his/her findings to the City Council, which will take the action it deems appropriate.

Pending completion of the investigation, the City Administrator may at his/her discretion take appropriate action to protect the alleged victim, other employees, or citizens.

Confidentiality

A person reporting or witnessing a violation of this policy cannot be guaranteed anonymity. The person's name and statements may have to be provided to the alleged offender. All complaints and investigative materials will be contained in a file separate from the involved employees' personnel files. If disciplinary action does result from the investigation, the results of the disciplinary action will then become a part of the employee(s) personnel file(s).

Retaliation

Consistent with the terms of applicable statutes and City personnel policies, the City may discipline any individual who retaliates against any person who reports alleged violations of this policy. The City may also discipline any individual who retaliates against any participant in an investigation, proceeding or hearing relating to the report of alleged violations. Retaliation includes, but is not limited to, any form of intimidation, reprisal, or harassment.

13. SEPARATION FROM SERVICE

Resignations

Employees wishing to leave the City service in good standing must provide a written resignation notice to their Department Head at least 10 working days before leaving. Exempt employees must give 30 calendar days notice. The written resignation must state the effective date of the employee's resignation.

Failure to comply with this procedure may be cause for denying any future employment with the City.

14. DISCIPLINE

General Policy

Department Heads are responsible for maintaining compliance with City standards of employee conduct. The objective of this policy is to establish a standard disciplinary process for employees of the City of Spring Lake Park. City employees will be subject to disciplinary action for failure to fulfill their duties and responsibilities at the level required, including observance of work rules and standards of conduct and applicable City policies.

Discipline will be administered in a non-discriminatory manner. An employee who believes that discipline applied was either unjust or disproportionate to the offense committed may pursue a remedy through the grievance procedures established in the City's personnel policies. The

Department Head and/or the City Administrator will investigate any allegation on which disciplinary action might be based before any disciplinary action is taken.

No Contract Language Established

This policy is not to be construed as contractual terms is intended to serve only as a guide for employment discipline.

Process

The City may elect to use progressive discipline, a system of escalating responses intended to correct the negative behavior rather than to punish the employee. There may be circumstances that warrant deviation from the suggested order or where progressive discipline is not appropriate. Nothing in these personnel policies implies that any City employee has a contractual right or guarantee (also known as a property right) to the job he/she performs.

Documentation of disciplinary action taken will be placed in the employee's personnel file with a copy provided to the employee.

The following are descriptions of the types of disciplinary actions:

Oral Reprimand. This measure will be used where informal discussions with the employee's Department Head have not resolved the matter. All Department Heads have the ability to issue oral reprimands without prior approval.

Oral reprimands are normally given for first infractions on minor offenses to clarify expectations and put the employee on notice that the performance or behavior needs to change, and what the change must be. The Department Head will document the oral reprimand including date(s) and a summary of discussion and corrective action needed.

Written Reprimand. A written reprimand is more serious and may follow an oral reprimand when the problem is not corrected or the behavior has not consistently improved in a reasonable period of time. Serious infractions may require skipping either the oral or written reprimand, or both. Written reprimands are issued by the Department Head with prior approval from the City Administrator.

A written reprimand will: (1) state what did happen; (2) state what should have happened; (3) identify the policy, directive or performance expectation that was not followed; (4) provide history, if any, on the issue; (5) state goals, including timetables, and expectations for the future; and (6) indicate consequences of recurrence.

Employees will be given a copy of the reprimand to sign acknowledging its receipt. Employees' signatures do not mean the employee agrees with the reprimand. Written reprimands will be placed in the employee's personnel file.

Suspension With or Without Pay. The City Administrator may suspend an employee without pay for disciplinary reasons. Suspension without pay may be followed with immediate dismissal as deemed appropriate by the City Council, except in the case of veterans. Qualified veterans will not be suspended without pay in conjunction with a termination.

The employee will be notified in writing of the reason for the suspension either prior to the suspension or shortly thereafter. A copy of the letter of suspension will be placed in the employee's personnel file.

An employee may be suspended or placed on involuntary leave of absence pending an investigation of an allegation involving that employee. The leave may be with or without pay depending on a number of factors including the nature of the allegations. If the allegation is proven false after the investigation, the relevant written documents will be removed from the employee's personnel file and the employee will receive any compensation and benefits due had the suspension not taken place.

Salary. An employee's salary increase may be withheld or the salary may be decreased due to performance deficiencies.

Dismissal. The City Administrator, with the approval of the City Council, may dismiss an employee for substandard work performance, serious misconduct, or behavior not in keeping with City standards.

If the disciplinary action involves the removal of a qualified veteran, the appropriate hearing notice will be provided and all rights will be afforded the veteran in accordance with Minnesota law.

15. GRIEVANCE PROCEDURE

Any dispute between an employee and the City relative to the application, meaning or interpretation of these personnel policies will be settled in the following manner:

Step 1: The employee must present the grievance in writing, stating the nature of the grievance, the facts on which it is based, the provision or provisions of the personnel policies allegedly violated and the remedy requested, to the proper Department Head within twenty-one (21) days after the alleged violation or dispute has occurred. The Department Head will respond to the employee in writing within seven (7) calendar days.

Step 2: If the grievance has not been settled in accordance with Step 1, it must be presented in writing, stating the nature of the grievance, the facts on which it is based, the provision or provisions of the Personnel Policies allegedly violated, and the remedy requested, by the employee to the City Administrator within seven (7) days after the Department Head's response is due. The City Administrator or his/her designee will respond to the employee in writing within seven (7) calendar days. The decision of the

City Administrator is final for all disputes with exception of those specific components in a performance evaluation subject to a challenge through the Minnesota Department of Administration.

If a grievance is not presented within the time limits set forth above, it will be considered “waived.” If a grievance is not appealed to the next step in the specified time limit or any agreed extension thereof, it will be considered settled on the basis of the City’s last answer. If the City does not answer a grievance or an appeal within the specified time limits, the employee may elect to treat the grievance as denied at that step and immediately appeal the grievance to the next step. The time limit in each step may be extended by mutual agreement of the City and the employee without prejudice to either party.

The following actions are not grievable:

- While certain components of a performance evaluation, such as disputed facts reported to be incomplete or inaccurate are challengeable, other performance evaluation data, including subjective assessments, are not.
- Pay increases or lack thereof.

16. EMPLOYEE EDUCATION AND TRAINING

The City promotes staff development as an essential, ongoing function needed to maintain and improve cost effective quality service to residents. The purposes for staff development are to ensure that employees develop and maintain the knowledge and skills necessary for effective job performance and to provide employees with an opportunity for job enrichment and mobility.

Policy

The City will pay for the costs of an employee’s participation in training and attendance at professional conferences, provided that attendance is approved in advance under the following criteria and procedures.

Job-Related Training and Conferences

The subject matter of the training session or conference is directly job-related and relevant to the performance of the employee’s work responsibilities. Responsibilities outlined in the job description, annual work program requirements and training goals and objectives that have been developed for the employee will be considered in determining if the request is job-related. CLE or similar courses taken by an employee in order to maintain licensing or other professional accreditation will not be eligible for payment under this policy unless the subject matter relates directly to the employee’s duties, even though the employee may be required to maintain such licensing or accreditation as a conditional of employment with the City.

The Department Head and the City Administrator are responsible for determining job-relatedness and approving or disapproving training and conference attendance.

Job-Related Meetings

Attendance at professional meeting directly related to the performance of the employee's work responsibilities do not require the approval of the City Administrator. Advance Department Head approval is required to ensure adequate department coverage.

Request for Participation in Training and Conferences

The request for participation in a training session or conference must be submitted in writing to the employee's Department Head on the appropriate form. All requests must include an estimate of the total cost (training session, travel, meals, etc.) and a statement of how the education or training is related to the performance of the employee's work responsibilities with the City. Document approving conference or training attendance will be provided to the employee.

Payment information such as invoices, billing statements, etc., regarding the conference or training should be forwarded to accounting for prompt payment.

Out of State Travel

Attendance at training or conferences out of state is approved only if the training or conference is not available locally. All requests for out of state travel are reviewed for approval/disapproval by the City Administrator.

Compensation for Travel and Training Time

Time spent traveling to and from, as well as time spent attending a training session or conference, will be compensated in accordance with the federal Fair Labor Standards Act.

Travel and other related training expenses will be reimbursed subject to the employee providing necessary receipts and appropriate documentation.

Memberships and Dues

The purpose of memberships to various professional organizations must be directly related to the betterment of the services of the City. Upon separation of employment, individual memberships remain with the City and are transferred to another employee by the Department Head.

Travel and Meal Allowance

If employees are required to travel outside of the area in performance of their duties as a City employee, they will receive reimbursement of expenses for meals, lodging and necessary expenses incurred. However, the City will not reimburse employees for meals connected with training or meetings within City limits, unless the training or meeting is held as a breakfast, lunch or dinner meeting.

Employees who find it necessary to use their private automobiles for City travel and who do not receive a car allowance will be reimbursed at the prevailing mileage rate as established by the City Council, not to exceed the allowable IRS rate.

Expenses for meals, including sales tax and gratuity, will be reimbursed according to this policy. No reimbursement will be made for alcoholic beverages.

Tuition Reimbursement

To be considered for tuition reimbursement, the employee must be a full-time employee in good standing and have been employed by the City for last two (2) years. All requests for tuition reimbursement will be considered on a case-by-case basis by the City Administrator, with final approval/disapproval provided by the City Council.

Courses taken for credit at an approved educational institution must meet the following criteria to be approved for reimbursement:

- Courses must be directly related to the employee's present position (whether required for a degree program or not); OR
- Courses must be directly related to a reasonable promotional opportunity in the same field of work as present position (whether part of a degree program or not).

The City will pay fifty percent (50%) of the allowed annual reimbursement in advance upon receiving proof of registration. The Employee will be required to present to his /her Department Head, a certification of satisfactory work when the course is completed. Satisfactory completion is defined as a C grade or better; 70 percent grade or better; or "pass" in a pass/fail course. If the employee satisfactorily completes the course, the employee will be reimbursed for the additional fifty percent (50%) of the allowed annual reimbursement. The City will not reimburse the employee for fees which are charged for instruction, associated administrative expenses, books, student membership, student health coverage and other charges for which the student receives some item or service. The City will not reimburse the employee for expenses reimbursed under some other education system or program, e.g. G.I. Bill.

Tuition reimbursement for an individual employee will not exceed Five Hundred Dollars (\$500.00) per year.

17. OUTSIDE EMPLOYMENT

The potential for conflicts of interest is lessened when individuals employed by the City of Spring Lake Park regard the City as their primary employment responsibility. All outside employment is to be reported to the employee's immediate Department Head. If a potential conflict exists based on this policy or any other consideration, the Department Head will consult with the City Administrator. Any City employee accepting employment in an outside position that is determined by the City Administrator to be in conflict with the employee's City job will

be required to resign from the outside employment or may be subject to discipline up to and including termination.

For the purpose of this policy, outside employment refers to any non-City employment or consulting work for which an employee receives compensation, except for compensation received in conjunction with military service or holding a political office or an appointment to a government board or commission that is compatible with City employment. The following is to be considered when determining if outside employment is acceptable:

- Outside employment must not interfere with a full-time employee's availability during the City's regular hours of operation or with a part-time employee's regular work schedule.
- Outside employment must not interfere with the employee's ability to fulfill the essential requirements of his/her position.
- The employee must not use City equipment, resources or staff in the course of the outside employment.
- The employee must not violate any City personnel policies as a result of outside employment.
- The employee must not receive compensation from another individual or employer for services performed during hours for which he/she is also being compensated by the City. Work performed for others while on approved vacation or compensatory time is not a violation of policy unless that work creates the appearance of a conflict of interest.
- No employee will work for another employer, or for his/her own business, while using paid sick leave from the City for those same hours.
- Departments may establish more specific policies as appropriate, subject to the approval of the City Administrator.

City employees are not permitted to accept outside employment that creates either the appearance of or the potential for a conflict with the development, administration or implementation of policies, programs, services or any other operational aspect of the City.

18. DRUG FREE WORKPLACE

In accordance with federal law, the City of Spring Lake Park has adopted the following policy on drugs in the workplace:

- Employees are expected and required to report to work on time and in appropriate mental and physical condition. It is the City's intent and obligation to provide a drug-free, safe and secure work environment.
- The unlawful manufacture, distribution, possession, or use of a controlled substance on City property or while conducting City business is absolutely prohibited. Violations of this policy will result in disciplinary action, up to and including termination, and may have legal consequences.

- The City recognizes drug abuse as a potential health, safety, and security problem. Employees needing help in dealing with such problems are encouraged to use their health insurance plans, as appropriate.
- Employees must, as a condition of employment, abide by the terms of this policy and must report any conviction under a criminal drug statute for violations occurring on or off work premises while conducting City business. A report of the conviction must be made within five (5) days after the conviction as required by the Drug-Free Workplace Act of 1988.

19. CITY DRIVING POLICY

This policy applies to all employees who drive a vehicle on City business at least once per month, whether driving a City-owned vehicle or their own personal vehicle. It also applies to employees who drive less frequently but whose ability to drive is essential to their job due to the emergency nature of the job. The City expects all employees who are required to drive as part of their job to drive safely and legally while on City business and to maintain a good driving record.

The City will examine driving records once per year for all employees who are covered by this policy to determine compliance with this policy. Employees who lose their driver's license or receive restrictions on their license are required to notify their immediate Department Head on the first work day after any temporary, pending or permanent action is taken on their license and to keep their Department Head informed of any changes thereafter.

The City will determine appropriate action on a case-by-case basis.

20. CELLULAR PHONE USE

This policy is intended to define acceptable and unacceptable uses of City issued cellular telephones. Its application is to insure cellular phone usage is consistent with the best interests of the City without unnecessary restriction of employees in the conduct of their duties. This policy will be implemented to prevent the improper use or abuse of cellular phones and to ensure that City employees exercise the highest standards of propriety in their use.

General Policy

Cellular telephones are intended for the use of City employees in the conduct of their work for the City. Department Heads are responsible for the cellular telephones assigned to their employees and will exercise discretion in their use. Nothing in the policy will limit Department Head discretion to allow reasonable and prudent personal use of such telephone or equipment provided that:

- Its use in no way limits the conduct of work of the employee or other employees.
- No personal profit is gained or outside employment is served.

A Department Head may authorize an employee to use his/her own personal phone for City business and be reimbursed by the City for those calls. An employee will not be reimbursed for business-related calls without prior authorization from his/her Department Head. Department Heads may also prohibit employees from carrying their own personal cell phones during working hours if it interferes with the performance of their job duties.

Use of public resources by City employees for personal gain and/or private use including, but not limited to, outside employment or political campaign purposes, is prohibited and subject to disciplinary action which may include termination and/or criminal prosecution, depending on the circumstances. Incidental and occasional personal use may be permitted with the consent of the Department Head.

All personal calls made by employees on a City-provided cellular phone which exceed the minimum monthly charge for that phone must be paid for by the employee through reimbursement to the City based on actual cost listed on the City's phone bill.

Procedures

It is the objective of the City of Spring Lake Park to prevent and correct any abuse or misuse of cellular telephones through the application of this policy. Employees who abuse or misuse such telephones may be subject to disciplinary action.

Responsibility

The City Administrator, or designee, will have primary responsibility for implementation and coordination of this policy. All Department Heads will be responsible for enforcement within their departments.

21. COMPUTER USE POLICY

Purpose

This policy serves to protect the security and integrity of the City's electronic communication and information systems by educating employees about appropriate and safe use of available technology resources.

Computers and related equipment used by City employees are property of the City. The City reserves the right to inspect, without notice, all data, emails, files, settings, or any other aspect of a City-owned computer or related system, including personal information created or maintained by an employee. The City may conduct inspections on an as-needed basis as determined by the City Administrator.

Beyond this policy, the City Administrator, or his/her designee, may distribute information regarding precautions and actions needed to protect City system; all employees are responsible for reading and following the guidance and directives in these communications.

Personal Use

The City recognizes that some personal use of City-owned computers and related equipment has and will continue to occur. Some controls are necessary, however, to protect the City's equipment and computer network and to prevent abuse of this privilege.

Reasonable, incidental personal use of City computers and software (e.g., word processing, spreadsheets, email, Internet, etc.) is allowed but should never preempt or interfere with work. All use of City computers and software, including personal use, must adhere to provisions in this policy, including the following:

- Employees shall not connect personal peripheral tools or equipment (such as printers, digital cameras, disks, USB drives, or flash cards) to City-owned systems, without prior approval from the City Administrator or his/her designee. If permission to connect these tools/peripherals is granted, the employee must follow provided directions for protecting the City's computer network.
- Personal files should not be stored on City computer equipment. This also applies to personal media files, including but not limited to mp3 files, wav files, movie files, iTunes files, or any other file created by copying a music CD, DVD, or files from the Internet. The City Administrator or his/her designee will delete these types of files if found on the network, computers, or other City-owned equipment. Exceptions would be recordings for which the City has created, owns, purchased, or has a license.
- City equipment or technology shall not be used for personal business interests, for-profit ventures, political activities, or other uses deemed by the City Administrator to be inconsistent with City activities. If there is any question about whether a use is appropriate, it should be forwarded to your Department Head or the City Administrator for a determination.

Hardware

In general, the City will provide the hardware required for an employee to perform his or her job duties. Requests for new or different equipment should be made to your Department Head, who will forward the request to the City Administrator.

The City will not supply laptop computers based solely on the desire of employees to work offsite. A laptop request form will be required for each laptop deployment, and must be signed off by the employee's Department Head. Laptops will only be issued to employees who: travel frequently and require the use of a full computer while traveling; regularly use their laptop offsite; require a laptop for access to special software or systems; and/or have a documented business need for a laptop.

Only City staff may use City computer equipment. Use of City equipment by family members, friends, or others is prohibited.

Employees are responsible for the proper use and care of City-owned computer equipment. City computer equipment must be secured while off City premises; do not leave computer equipment in an unlocked vehicle or unattended at any offsite facility. Computer equipment should not be exposed to extreme temperature or humidity. If a computer is exposed to extreme heat, cold, or humidity, it should be allowed to achieve normal room temperature and humidity before being turned on.

Software

In general, the City will provide the software required for an employee to perform his or her job duties. Requests for new or different software should be made to your Department Head, who will forward the request to the City Administrator.

Employees shall not download or install any software on their computer without the prior approval of the City Administrator. Exceptions to this include updates to software approved by Information Technology such as Microsoft updates, Adobe Reader, and Adobe Flash. The City Administrator or his/her designee may, without notice, remove any unauthorized programs or software, equipment, downloads, or other resources.

Electronic mail. The City provides employees with an email address for work-related use. Some personal use of the City email system by employees is allowed, provided it does not interfere with an employee's work and is consistent with all City policies.

Employee emails (including those that are personal in nature) may be considered public data for both e-discovery and information requests and may not be protected by privacy laws. Email may also be monitored as directed by the City authorized staff and without notice to the employee.

Employees must adhere to these email guidelines:

- Never transmit an email that you would not want your Department Head, other employees, members, City officials, or the media to read or publish (e.g., avoid gossip, personal information, swearing, etc.).
- Use caution or avoid corresponding by email on confidential communications (e.g., letters of reprimand, correspondence with attorneys, medical information).
- Do not open email attachments or links from an unknown sender. Delete junk or "spam" email without opening it if possible. Do not respond to unknown senders.
- Do not use harassing language (including sexually harassing language) or any other remarks, including insensitive language or derogatory, offensive, or insulting comments or jokes.

Electronic calendars. All employees are required to keep their electronic calendar up to date and, at a minimum, must grant all staff the ability to view their calendar.

Instant messaging. Due to data retention concerns, the City does not provide employees with resources or tools to communicate by instant messaging (IM) when conducting City business.

Employees are not allowed to use IM as a mechanism for personal communication through the City's computer network or when using City equipment, and are not allowed to download or install any IM software on their City computer.

Personal devices. Employees may choose to use their own equipment to read or compose email or other City data as governed in this policy. Employees understand that by connecting their personal equipment to the City's email server, their personal devices could be searched during an e-discovery or other court-ordered scenarios, and agree to grant access to their personal devices should such a situation arise.

Security

Passwords. Employees are responsible for maintaining computer/network passwords and must adhere to these guidelines:

- Passwords must be at least eight characters long and include at least three of the following: lowercase character; uppercase character; and a number or non-alpha-numeric character (e.g., *, &, %, etc.). (Example: J0yfu1ly!) Password requirements may be changed as necessary, as determined by the City Administrator or his/her designee.
- Passwords should not be shared or told to other staff. If it is necessary to access an employee's computer when he or she is absent, contact your Department Head or the City Administrator; the City's IT consultant will not provide access to staff accounts without approval of the City Administrator.
- Passwords should not be stored in any location on or near the computer, or stored electronically such as in a cell phone or other mobile device.
- Employees must change passwords every 60 days when prompted, or on another schedule as determined by the City Administrator or his/her designee.

Network Access. Non-City-owned computer equipment used in the City's building should only use the wireless connection to the Internet. Under no circumstances should any non-City-owned equipment be connected to the City's computer network via a network cable. Exceptions may be granted by the City Administrator.

Personal computer equipment may not be connected to the City's network without prior approval of the City Administrator. Personal equipment may be subject to password requirements or other electronic security measures as determined by the City Administrator.

Remote Access to the Network. Examples of remote access include, but are not limited to: Outlook Web Access (web mail), virtual private network (VPN), Windows Remote Desktop, and Windows Terminal Server connections. While connected to City computer resources remotely, all aspects of the City's Computer Use Policy will apply, including the following:

- With the exception of Outlook Web Access, remote access to the City's network requires a request from a Department Head and approval from the City Administrator. Remote access privileges may be revoked at any time by your Department Head or City Administrator.
- If remote access is from a non-City-owned computer, updated anti-virus software must be installed and operational on the computer equipment, and all critical operating system

updates must be installed prior to connecting to the City network remotely. Failure to comply could result in the termination of remote access privileges.

- Recreational use of remote connections to the City's network is strictly forbidden. An example of this would be a family member utilizing the City's cellular connection to visit websites.
- Private or confidential data should not be transmitted over an unsecured wireless connection. Wireless connections are not secure and could pose a security risk if used to transmit City passwords or private data while connecting to City resources. Wireless connections include those over cellular networks and wireless access points, regardless of the technology used to connect.

Internet

The following considerations apply to all uses of the Internet:

- Information found on the Internet and used for City work must be verified to be accurate and factually correct.
- Reasonable personal use of the Internet is permitted. Employees may not at any time access inappropriate sites. Some examples of inappropriate sites include but are not limited to adult entertainment, sexually explicit material, or material advocating intolerance of other people, races, or religions. If you are unsure whether a site may include inappropriate information, you should not visit it.
- If an employee's use of the Internet is compromising the integrity of the City's network, the City's I.T. consultant may temporarily restrict that employee's access to the Internet. If the City's I.T. consultant does restrict access, they will notify the employee, Department Head, and the City Administrator as soon as possible, and work with the employee and Department Head to rectify the situation.
- The City may monitor or restrict any employee's use of the Internet without prior notice, as deemed appropriate by the employee's Department Head and/or the City Administrator.

Data Retention

Electronic data should be stored and retained in accordance with the City's records retention schedule.

Storing and transferring files. If you are unsure whether an email or other file is a government record for purposes of records retention laws or whether it is considered protected or private, check with your Department Head. If you are unsure how to create an appropriate file structure for saving and storing electronic information, contact the City Administrator or his/her designee.

Employees must adhere to these guidelines when transferring and storing electronic files:

- All electronic files must be stored on network drives. The City will not back up documents stored on local computer hard drives, and holds no responsibility for recovery of documents on local computer hard drives should they fail. Files may be temporarily stored on a laptop hard drive when an employee is traveling/offsite; however, the files should be copied to network as soon as possible.

- Electronic files, including emails and business-related materials created on an employee's home or personal computer for City business, must be transferred to and stored on the City's network. City-related files should not be stored on an employee's personal computer, unless otherwise defined in this policy.
- All removable storage media (e.g., CD-ROM, flash or USB drive, or other storage media) must be verified to be virus-free before being connected to City equipment.
- Email that constitutes an official record of City business must be kept in accordance with all records retention requirements for the department and should be copied to the network for storage.
- Email that is simple correspondence and not an official record of City business should be deleted (from both the "Inbox" and the "Deleted" box) as soon as possible and should not be retained by employees for more than three months. The City will not retain emails longer than one year on the network or in network back-ups.
- Electronic files or emails that may be classified as protected or private information should be stored in a location on the City's network that is properly secured.
- Any files considered private or confidential should not be stored anywhere other than the City's network. If there is a need to take confidential information offsite, it must be stored on encrypted media.

22. LEGAL SERVICES

The City will defend an employee and/or his/her estate against any claim or demand, whether groundless or otherwise, arise out of an alleged act or omission occurring in the performance and scope of the employee's duties. The City will review any judgment resulting from such claim or demand and make a determination as to the propriety of paying all or part of said judgment. In reviewing said judgment, the City will consider and make findings as follows:

- That the claim or action arose out of the performance of the employee's duty and that there was no malfeasance in office or willful or wanton neglect of duty;
- Whether it is fitting and proper to pay the judgment; and
- The determination of whether it is fitting and proper to pay the judgment must be based on the best interest of the municipality and the public after considering all of the facts and circumstances.

23. SAFETY

The health and safety of each employee of the City and the prevention of occupational injuries and illnesses are of primary importance to the City. To the greatest degree possible, management will maintain an environment free from unnecessary hazards and will establish safety policies and procedures for each department. Adherence to these policies is the responsibility of each employee. Overall administration of this policy is the responsibility of each Department Head.

Reporting Accidents and Illnesses

Both Minnesota workers' compensation laws and the state and federal Occupational Safety and Health Acts require that all on the job injuries and illnesses be reported as soon as possible by the employee, or on behalf of the injured or ill employee, to his/her Department Head. The employee's Department Head is required to complete a First Report of Injury and any other forms that may be necessary related to an injury or illness on the job.

Safety Equipment/Gear

Where safety equipment is required by federal, state, or local rules and regulations, it is a condition of employment that such equipment be worn by the employee.

Unsafe Behavior

Department Heads are authorized to send an employee home immediately when the employee's behavior violates the City's personnel policies, department policies, or creates a potential health or safety issue for the employee or others.

EMPLOYEE RECEIPT OF CITY OF SPRING LAKE PARK PERSONNEL POLICY

I hereby acknowledge receipt of the City of Spring Lake Park's Personnel Policy. I understand that I am responsible for being informed on the policies, procedures and information contained in the Personnel Policy. If I have any questions or problems related to the information received, it is my responsibility to bring it to the attention of my Department Head.

Signature

Date

DRAFT

MEMORANDUM

TO: MAYOR HANSEN AND MEMBERS OF THE CITY COUNCIL

FROM: DANIEL R. BUCHHOLTZ, CITY ADMINISTRATOR

SUBJECT: SOCIAL MEDIA POLICY

DATE: JULY 13, 2016

Social media has become more widespread as a way to communicate to the community and amongst individuals. The City of Spring Lake Park wishes to establish a positive and informative social media presence and feels that it important to establish a Social Media Policy.

The proposed policy defines social media as internet and mobile-based applications, websites and functions, other than email, for the sharing and discussing information, a place where users can post photos, video, comments and links to other information to create content on any imaginable topic. The City of Spring Lake Park will determine, at its discretion, how its web-based social media resources will be designed, implemented and managed as part of the its overall communication and information sharing strategy.

The proposed policy applies to any existing or proposed social media web site sponsored, established, registered or authorized by the City of Spring Lake Park. The policy also covers the private use of social media by all City representatives, including its employees and agents, Council members, appointed board or commission members and all public safety volunteers to the extent it affects the City.

The city attorney has reviewed the proposed policy and staff recommends approval of the policy.

If you have any questions regarding the proposed policy, please do not hesitate to contact me at 763-784-6491.

City of Spring Lake Park

Social Media Policy

Purpose

Social networking in government serves two primary functions: to communicate and deliver messages directly to citizens and to encourage citizen involvement, interaction, and feedback. Information, which is distributed via social networking, must be accurate, consistent, and timely and meet with information needs of the City's customers. Since web-based social media is used for social networking, this policy seeks to ensure proper use of the City of Spring Lake Park's social media sites by its representatives.

The City of Spring Lake Park wishes to establish a positive and informative social media presence. City representatives have the responsibility to use the City's social media resources in an efficient, effective, ethical and lawful manner pursuant to all existing City and departmental policies. This policy also provides guidelines and standards for city representatives regarding the use of social media for communication with citizens, colleagues and the communities at large.

Policy

The City of Spring Lake Park will determine, at its discretion, how its web-based social media resources will be designed, implemented and managed as part of its overall communication and information sharing strategy. City social media sites may be modified or removed by the City at any time and without notice, as described in this document.

City of Spring Lake Park social media accounts are considered a City asset and logins to these accounts must be securely administered in accordance with City's Personnel Policy. The City reserves the right to shut down any of its social media sites or accounts for any reason without notice.

All social media web sites created and utilized during the course and scope of an employee's performance of his/her job duties will be identified as belonging to the City of Spring Lake Park, including as a link to the City's official web site.

Scope

This policy applies to any existing or proposed social media web site sponsored, established, registered or authorized by the City of Spring Lake Park. This policy also covers the private use of social media by all City representatives, including its employees and agents, Council members, appointed board or commission members and all public safety volunteers to the extent it affects the City.

Definition

Social media are internet and mobile-based applications, websites and functions, other than email, for sharing and discussing information, where users can post photos, video, comments and links to other information to create content on any imaginable topic. This may be referred to as "user-generated content" or "consumer-generated media."

Social media includes, but is not limited to:

- Sites such as Facebook and LinkedIn
- Blogs
- Twitter
- Video sharing sites such as YouTube and iReport
- Photo sharing sites such as Twitpic, Flickr and Instagram
- Wikis, or shared encyclopedias such as Wikipedia
- RSS feeds
- Online dating services/mobile apps
- Mobile content uploaded to the Internet
- An ever emerging list of new technological tools generally regarded as social media or having many of the same functions as those listed above.

As used in this policy, “employees and agents” means all City representatives, including its employees and other agents of the city, such as independent contractors or Council members.

Rules of Use

City employees and agents with administrator access are responsible for managing social media websites. Facilities or departments wishing to have a new social media presence must initially submit a request to the City Administrator in order to ensure social media accounts are kept in sustainable number and policies are followed. All approved sites will be clearly marked as the City of Spring Lake Park site and will be linked with the official City website (www.slpmn.org). No one may establish social media accounts or websites on behalf of the City unless authorized in accordance with this policy.

Administration of all social media web sites must comply with applicable laws, regulations, and policies as well as proper business etiquette.

City social media accounts accessed and utilized during the course and scope of an employee’s performance of his/her job duties may not be used for private or personal purposes or for the purpose of expressing private or personal views on personal, political or policy issues or to express personal views or concerns pertaining to City employment relation matters.

No social media website may be used by the City or any City employee or agent to disclose private or confidential information. No social media web site should be used to disclose sensitive information; if there is any question as to whether information is private, confidential or sensitive, contact the City Administrator.

When using social media sites as a representative of the City, employees and agents will act in a professional manner. Examples include but are not limited to:

- Adhere to all City Personnel and Information Technology Policies
- Use only appropriate language
- Be aware that content will not only reflect on the writer but also on the City of Spring Lake Park as a whole, including elected officials and other city employees and agents. Make sure information is accurate and free of grammatical errors.

- Do not provide private or confidential information, including names, or use such material as part of any content added to a site.
- Do not provide any information which might reasonably lead to the release of private or confidential information. (e.g., do not disclose information which could reasonably lead to the identification of a protected party, etc.).
- Do not negatively comment on community partners or their services, or use such material as part of any content added to a site.
- Do not provide information related to pending decisions that would compromise negotiations.
- Be aware that all content added to a site is subject to open records/right to know laws and discovery in legal cases.
- Always keep in mind the appropriateness of content.

Where moderation of comments is an available option, comments from the public may be moderated by City staff, with administrative rights, before posting. Where moderation prior to posting is not an option, sites will be regularly monitored by City staff.

City of Spring Lake Park's staff with administrative rights will not edit any posted comments. However, comments posted by members of the public will be removed if they are abusive, obscene, defamatory, in violation of copyright, trademark right or other intellectual property right of any third party, or otherwise inappropriate or incorrect. The following are examples of content that may be removed by City staff before or shortly after being published:

- Potentially libelous comments
- Obscene or racist comments
- Personal attacks, insults, or threatening language
- Plagiarized material
- Private, confidential or otherwise protected information published without consent
- Information which may reasonably lead to the release of private, confidential, or otherwise protected information.
- Comments totally unrelated to the topic of the forum
- Commercial promotions or spam
- Hyperlinks to material that is not directly related to the discussion

Personal Social Media Use

The City of Spring Lake Park respects employees and agents' rights to post and maintain personal websites, blogs and social media pages and to use and enjoy social media on their own personal devices when they are off-duty. The City requires employees and agents to act in a prudent manner with regard to website and internet postings that reference the City of Spring Lake Park, its personnel, its operation or its property. Employees, agents, and others affiliated with the City may not use a city brand, logo or other city identifiers on their personal sites, nor post information that purports to be the position of the City without prior authorization.

City employees and agents are discouraged from identifying themselves as city employees when responding to or commenting on blogs with personal opinions or views. If an employee does identify

him or herself as a City of Spring Lake Park employee, and posts a statement on a matter related to City business, a disclaimer similar to the following must be used:

“These are my own opinions and do not represent those of the City.”

Occasional access to personal social media website during work hours is permitted, but employees and agents must adhere to guidelines outlined in the City’s Personnel Policy. Employees and agents should also review the Ownership section of this policy (below).

There may be times when personal use of social media (even if it is off-duty or using the employee’s own equipment) may spill over into the workplace and become the basis for employee coaching or discipline. Examples of situations where this might occur include:

- Friendships, dating or romance between co-workers
- Cyber-bullying, stalking or harassment
- Direct or Indirect Release of confidential or private data; if there are questions about what constitute confidential or private data, contact the City Administrator
- Unlawful activities
- Misuse of city-owned social media
- Inappropriate use of the city’s name, logo or the employee’s position or title
- Using city-owned equipment or city-time for extensive personal social media use

Each situation will be evaluated on a case-by-case basis because the laws in this area are complex. If you have any questions about what types of activities might result in discipline, please discuss the type of usage with your supervisor or the City Administrator.

Data Ownership

All social media communications or messages composed, sent, or received on city equipment in an official capacity are the property of the City and will be subject to the Minnesota Government Data Practices Act. This law classifies certain information as available to the public upon request. The City of Spring Lake Park also maintains the sole property rights to any image, video or audio captured while a City employee is representing the City in any capacity.

The City retains the right to monitor employee’s social media use on city equipment and will exercise its right as necessary. Users should have no expectation of privacy. Social media is not a secure means of communication.

Privacy Violations

Violations of the Policy will subject the employee to disciplinary action up to and including discharge from employment.



City of Spring Lake Park

Engineer's Project Status Report

To: Council Members and Staff
From: Phil Gravel

Re: **Status Report for 7.18.16 Meeting**
File No.: R-18GEN

Note: Updated information is shown in *italics*.

2015 Sanitary Sewer Lining Project (193803135).

The Contractor, Visu-Sewer, has completed the required work. *Final payment (release of 5% retainage) needs to be approved.*

2014-2015 Street Improvement Project (193801577).

The contractor, Valley Paving Inc., has completed all punch-list items except for restoration of the raingardens on Arthur Street. Final contractor payment will be processed this summer.

CSAH 35 Turn Lanes and Sidewalk (193802914).

Punch-list items are being completed. *Field survey has been completed to document post-construction wetland edge. Some touch-up grading will need to occur.*

MS4 Permit (193802936).

Ongoing implementation items. Working on closing out existing site permits and identifying private stormwater ponds that need maintenance. *Need to prepare annual report and schedule annual public meeting.*

Lift Station No. 1 Reconstruction (193803115).

The Contractor is Meyer Contracting. *Final project close-out process has started.*

2016 Sanitary Sewer Lining Project (193803421).

This project includes lining and wye grouting on Old Central south of 81st. Contractor is Hydro-Klean. *Lining work started on 13th. Construction should take 2-3 weeks.*

2016 Street Seal Coat Project (193803424).

Contractor is Allied Blacktop. Crack repair work has been completed. *Seal Coat work was completed on July 12th. Sweeping will take place this week.*

Other issues/projects.

Working with Terry on options for bituminous trail repairs at various locations.

Working with Terry on a GIS mapping pilot project.

Feel free to contact Harlan Olson, Phil Carlson, Jim Engfer, Mark Rolfs, Tim Grinstead, Peter Allen, or me if you have any questions or require any additional information.

As a part of our community we would like to keep our children safe this petition is to request a watch for children Signe to be posted on Manor Drive northeast between Able Street and Monroe Street, Monroe Street to Terrace Street to University Avenue Service Road. In the city of Spring Lake Park this is to ensure the safety of the children who live on Manor Drive. Manor Drive is a busy street with fast driving traffic although the speed limit is only 30 we hope by putting up the watch for children Signe that this will slow down some of the traffic and open the eyes of those who drive down Manor on a regular basis. Please take our signature as our honest, and serious request for a watch for children Signe. Manor Drive Northeast Residence.

Name:

kids/ grand place x

Address:

Signature:

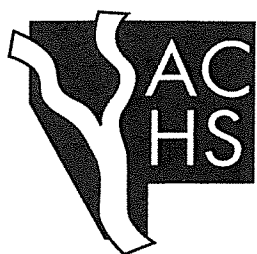
Veronica Moorhead	641 MANDRENE	(u)
Mary Lark ✓	633 Manor	Mary Lark
Betty Buskey	549 Manor	Betty Buskey
Wileen Burke	541 Manor	Wileen Burke
Anna Torok x2	577 Manor	Anna Torok
Andy M. Schol	498 Manor Dr NE	Andy M. Schol
Janice M. Salitre	556 Manor, N.E.	Janice M. Salitre
JENNIFER BARNES x2	600 MANDRENE	Jennifer Barnes
Colleen Coyle	601 MANOR DR.	Colleen Coyle
x Elizabeth Dorsey	640 Manor Dr	Elizabeth Dorsey
James Kephart	648 Manor Dr	James Kephart
Eloni Christensen	656 Manor Dr	Eloni Christensen
Charles Breit x5	657 Manor Dr	Charles Breit
Andrea Patel	649 Manor Dr	Andrea Patel
Robert Borgess x1	632 Manor Dr	Robert Borgess
David Ince x2	617 Manor Dr.	David Ince
Joshua Ammann	624 Manor Dr	Joshua Ammann
Travis Schmidt	608 Manor Dr	Travis Schmidt

Name:

Address:

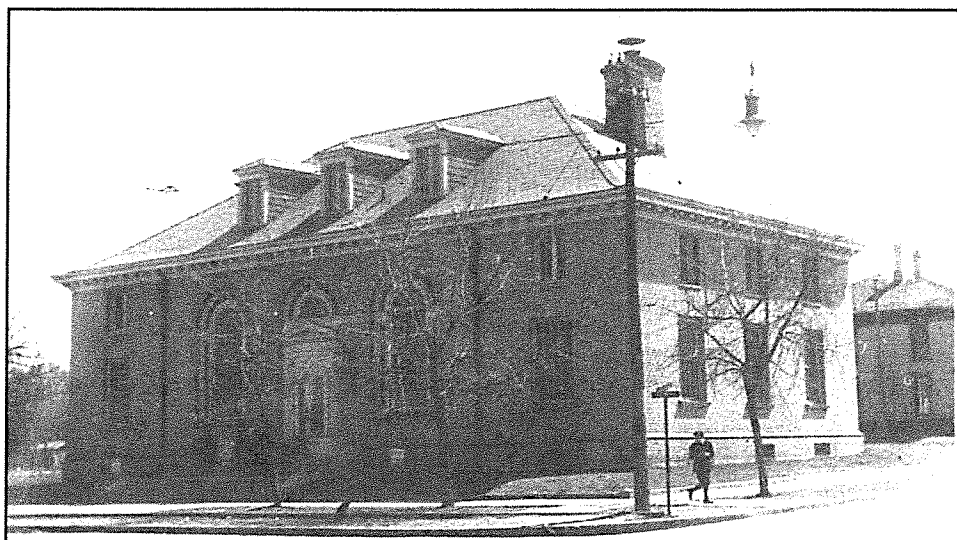
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CORRESPONDENCE



SERVING:

Andover
Anoka
Bethel
Blaine
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Columbus
Coon Rapids
East Bethel
Fridley
Ham Lake
Hilltop
Lexington
Lino Lakes
Linwood
Nowthen
Oak Grove
Ramsey
St. Francis
Spring Lake Park



The passage of the National Historic Preservation Act of 1966 established the National Register of Historic Places as an addition to the jurisdiction of the National Park Service to protect America's landmarks:

"...historic properties significant to the Nation's heritage are being lost or substantially altered, often inadvertently, with increasing frequency...in the face of ever-increasing extensions of urban centers, highways, and residential, commercial and industrial developments..."

Minnesota claims over 1,600 individual properties on the National Register. Anoka County contains 19 of them, all but one having achieved their listing within the five year period from 1976 - 1980.

In order for a property to be considered eligible for the National Register, it must meet several criteria, including an association with an important historical context and having retained the historic integrity of those features necessary to convey its significance.

The application for the old Post Office in Anoka states it was "the oldest extant public building in Anoka," and "the city's most architecturally significant non-residential building." For these reasons, the property meets a criteria of significance by exhibiting a text book representation of Georgian revival architecture, a style popular in Great Britain from 1714 to 1776. The stately façade is described in the Dictionary of Architecture with the following:

"A formal arrangement of parts within a symmetrical composition and enriched Classical detail characterize this style. The simple façade is often emphasized by a projecting pediment, with

colossal pilasters and a Palladian window. It often includes dormers, and the entrances ornately decorated with transoms or fanlights over the doors."

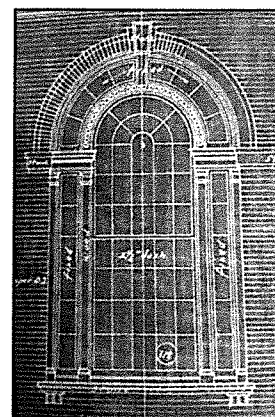
The characteristic Palladian windows are typically made from a larger, arched window banked by two more narrow windows to the side. However, because the Post Office is an example of revival architecture, it features a stylized version in which a single arch encompasses all three windows.

The lot selected for the Post Office was known at the time as Cutter's Corner, a reference to the family who had owned the land for many years. The *Anoka Union* reported on March 29, 1911 that the Federal Government purchased Cutter's Corner for \$50 a square foot, a sale that totaled about \$5,000.

"The Union is well pleased with the Cutter location, as it believes it is poor policy for any city to concentrate all its buildings to one locality, and any site a block or two from the business center would be all right," reported the *Union*.

James Knox Taylor (1857-1929) designed the Post Office while serving as the Acting Supervising Architect in the United States Treasury from 1897 to 1912.

A Minneapolis-based contractor, W.D. Lovell, won the construction bid and worked in conjunction with the



Blueprint drawing of the Palladian window used in the historic Post Office.

History Center News is published by the Anoka County Historical Society six times yearly as a member benefit.

Anoka County History Center & Library

2135 Third Avenue North
Anoka, MN 55303

(763) 421-0600

E-mail: achs@ac-hs.org

AnokaCountyHistory.org

History Center Hours

Tuesday, 10 a.m. - 8 p.m.

Wednesday-Friday, 10 a.m. - 5 p.m.

Saturday, 10 a.m. - 4 p.m.

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The Anoka County Historical Society is a 501(c)(3) nonprofit organization.

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From the President...

By Orville Lindquist

Surprises. Sometimes they are unpleasant. Sometimes they are delightful. Here at ACHS, we recently had a huge surprise – of the delightful kind.

We received, out-of-the-blue, a \$50,000 bequest from the estate of LeOra Kroger. A most delightful surprise. A validation of our mission. Totally and completely caught the board and staff off-guard. An amazing gift that presents a host of possibilities.

That was only the beginning of the surprises.

Turns out that no one really knew LeOra as a person – certainly not anyone on the current board or staff. She renewed her membership every year, we recognized her red hair, and we remember chatting with her now and again when she stopped in to look at the exhibits. She loved the displays – she spent hours here wandering and reading, quietly coming and going. But we didn't know *her*. And at some point she stopped coming and the trail went cold.

The generosity of her gift makes us grateful...the mystery makes us curious, so more investigation was in order. Checking with the law office that administered the estate didn't yield any meaningful information, nor did conversations with the staff at The Farmstead in Andover, where LeOra lived her final years. She had no children – no next of kin. She requested no funeral or remembrance, though the United Methodist Church of Anoka expressed their sympathies on their Facebook page. There is nowhere to even send a thank you note for her generosity.

Stories matter. They mattered to LeOra – she came to us to learn the stories of Anoka County.

As humans, we crave stories. For centuries, our ancestors preserved their histories through stories passed from generation to generation. It is the essence of the work we do at ACHS, every single day.

Where there is no story, we want to fill in the gap and the absence of a full story leaves us feeling unsettled. In LeOra's case, we are left with few answers and no fulfilling, happy ending. She left tremendous gifts to us though...certainly in her funds, which will give us some opportunities to advance our work through a few, strategic projects. She gave us other things, too – a chance to reflect on our own lives, our own work and our own, individual legacies.

She believed in ACHS, which is a pretty special gift, as well. Not a bad legacy for someone who chose to quietly and gently impact her world.



From the Director...

By Rebecca Ebnet-Mavencamp

I've shared many cups of coffee and lunches with Anoka County residents this year, trying to get a feel for the communities inside these borders. With unique identities, goals, and dreams, each story has its own twist. I often lay awake at night wondering how these many facets can be located on the same diamond--and just what that unifying theme might look like.



Recently, my newsfeed erupted with an unnerving number of friends, colleagues, and acquaintances who passed away. Sitting through back-to-back funerals for days I took in all the stories told of these beloved people--family time, inside jokes, the best of who they had grown to be--and felt comfort. Some of them, like former Sheriff Buster Talbot, left a public legacy of service, oral histories, and artifacts in the ACHS collection as well as the personal memories held by friends. Others may still come to the museum as treasures surface during an estate sale or as family members pack up closets. Some may remain private, a gift of memory to their chosen few for their eyes alone.

Together, however, these people experienced an era in which technology use exploded, communication networks expanded, and one way of life fell aside to make room for another. Their individual stories differ, represent opportunities taken or rejected, and outcomes changed perhaps on a whim. But they lived it together. The collective story told on a personal level by friends who, without a doubt, now cherish their memories all the more since there are no more to make.

Always in our hearts.

Government appointed Superintendent of the Site, Charles H. Stratton, to the project's completion. Lovell's accepted 1915 bid was \$41,250-- almost \$1 million in today's currency.

Stratton received orders from Acting Supervising Architect James A. Wetmore to transfer to the Anoka project on March 9, 1916. He notes the construction progress each day beginning on April 3, 1916 in a diary now held in the ACHS collections.

Unfortunately, the selection of some of the Post Office's building materials caused some consternation. Knox's original specifications called for a rough red brick to be used for the building's exterior. At the time, no Minnesotan manufacturers made red brick year round since it required the use of large warehouses for indoor drying. The products available in the area lacked structural integrity for large projects by absorbing too much water in the event of humid or wet weather conditions. Following the rejection of a series of red brick samples, the Office of the Supervising Architect suggested that a grey brick, similar to that used in the 1910 construction of the Post Office in Alexandria, be located. The bricks ultimately used in Anoka were locally made in such a way to lessen the absorption of water.

Indecision on the type of brick to use, the cost of the change, and the change in the blueprints, caused a large amount of tension between Lovell, Stratton, and the Supervising Architects office. On April 15, 1916, Stratton wrote the office regarding Lovell's proposal for the cost of the change:

"The amount of this proposal while large is, I believe, the best that can be done under the special circumstances covering shipments and work on this job."

Despite Stratton's recommendation, the official decision was slow in coming, resulting in a work delay and a frustrated Lovell who telegraphed Stratton on April 21:

"Dear Sir: Is there anything that you or I can do to hurry decision face brick Anoka. Valuable time is going by."

Washington finally settled on a variety of brick by May 24.

The next dilemma to strike involved the development of Anoka's sewer system, which followed the approval of the post office project. As a result, questions arose as to the best way to connect the Post Office's waste water to the new system. Stratton wrote Wetmore of the city's decision on September 2:

"...I have secured the passage of a resolution by the City Commissioners of Anoka, granting permission to connect the house sewer from this building to the city sanitary sewer in front of the building in lieu of a manhole at the intersection of 2nd Avenue and Main Street, and am forwarding herewith a copy of the resolution signed by the Mayor and City Clerk, and bearing the City seal."

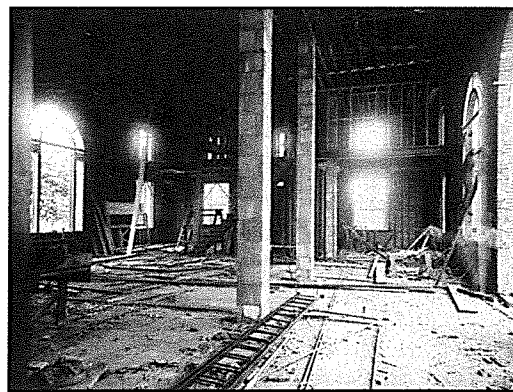
Yet finally, the project concluded with the magical words:

"The office is in receipt of an inspection report of the 13th [of April, 1917] instant, submitted by Supervising Superintendent Packard in connection with his recent visit to the U. S. Post Office, Anoka, Minnesota, in which he states that the work has been entirely completed in a very satisfactory manner. . . It is noted that this contract is practically finished two months ahead of time for which the office wishes to commend both yourself and the superintendent."

As the city grew, so to did the demands on its postal service. By August 5, 1925 the number of addresses receiving delivery had increased to nearly 600. A second postal worker was added to the staff and the delivery was divided into two routes. In 1956, an addition of a larger loading dock to the rear of the building helped

handle the larger amounts of mail. The building also served as a gathering place after the 1939 tornado, a place to purchase war bonds, or register for the draft.

By 1977, however, the business moved to its current location on 7th Avenue, where it enjoys a work space 12 times the size of its original. The final mail delivery left the old Post Office on October 22, 1977 and the building went up for sale. Since then, it has been home to several shops, restaurants, and the PACT school.



October 2, 1916: Roughing out the interior. Part of the construction progress photo series taken for documentation by the United States Treasury Department.

The ACHS recently received a Historical and Cultural Heritage Grant to write an article for MNopedia (www.mnopedia.org), discussing each of the National Register locations in the County.

You can discover more about the old Post Office at the museum on September 29 when a new portion of the "Farms to Flamingos: Building a Mid-Century Modern County" exhibit opens in celebration the newly unveiled jack-o-lantern Forever stamp.

Still hungry for history? Buy your ticket now for "Signed, Sealed, and Dinnared: Delivering the Memories of the County," a fundraising event for ACHS at Greenhaven, also on September 29. Post office themed memorabilia, speakers, and displays will



Become a Sponsor

Gold Sponsor—\$3,000
Silver Sponsor—\$2,000
Bronze Sponsor—\$1,000

SIGNED, SEALED & DINNERED:

DELIVERING THE MEMORIES OF THE COUNTY

September 29, 2016
Greenhaven Golf Course



Sponsorship Levels

Lino Lakes Plane Crash



A close-up of the Aeronca seaplane on the shores of Rice Lake in Lino Lakes.

Here at ACHS, we do our best to capture the stories that go with the objects, documents, and photographs in our collections, as well as the items themselves. In some cases, though, there is only so much information available, and we must make do with less of the story than we would prefer.

One method we use to solve this problem with photographs is the “crowd-sourcing” method of identification. When our resources prove insufficient to find out more about a photograph, publishing it in the newspaper or posting it online where more people can see it is one of our next steps. Sometimes we don’t learn anything more about that particular image...but sometimes the right person sees it, and is able to really fill in the gaps in the story.

This happened just recently for us, when we sent a picture of a plane crash in Lino Lakes as our submission that week to the *Quad Cities Press*, which covers the Lino Lakes-Circle Pines area. All that we knew about the crash was that it had happened near a lake in the Lino Lakes area on May 17, 1966; the photograph is from the Nelson Photograph Collection, which captures various accident and crash scenes throughout southern Anoka County in the 1960s and 1970s. Initially, we had only a brief response, with one man stopping in to confirm the information that we already had, and to pinpoint the location to the banks of Rice Lake.

Several days later, we received a phone call from a man who had lived on Rice Lake at the time, and was involved in the clean-up of the plane crash. Lyle Tauer, now a resident of Oak Grove, passed along this story to us.

The plane was a four-seat Aeronca seaplane, with a 145HP engine (probably a Continental engine) carrying three passengers. They had intended

to fly north for a day-long fishing trip when the plane took off from the Surfside Seaplane base on Rice Lake early the morning of May 17, 1966. It struggled to gain altitude and they eventually circled back towards the lake so they could land. Unfortunately, as the plane approached the Apple Inn (which sat at the intersection of Highway 8 and MN-49), it needed to rise in order to clear some power lines. The plane went nose-up, stalled out, and immediately crashed nose-first into the backyard of a lakeside home.

Several people saw the crash and notified the authorities immediately. They discovered all three passengers had been killed upon impact. Tauer, being the owner of some construction equipment, was called to the scene just moments after the crash. After the coroner had removed the bodies, Tauer hauled the wreckage back to the Seaplane base until it was determined what should be done with it.

Tauer believes that the plane was underpowered for the amount of weight on board; he recalls that in addition to the three passengers, there was 150 feet of half-inch rope, a full cooler of 7-UP soda, and large boxes of regular fishing tackle. As he related the story, he said that when he flew north to go fishing in his own plane, he typically took “a shoebox’s worth” of stuff on board the plane, in order to make sure that it did not weigh too much.

A couple short articles about the crash ran in the local papers, one in the *Anoka County Union* Friday, May 20, 1966 (an identical article ran in the *Blaine Life*), and another in the *Blaine Record* of May 18, the day after the crash. The three victims were identified as the pilot, Fred W. Reichert Jr. (29) of Columbia Heights, and two passengers, Clement A. Kreger Sr. (46) and his son Clement C. Kreger (18), both of Minneapolis. The *Blaine Record* article added the fact that the crash happened at 6:30 a.m., and that it was raining heavily at the time.

These two articles provide some details, but no follow-up articles appear to have been published, so we are grateful to have Tauer’s story to fill some gaps between our collection photographs and the news articles.

This is an excellent example of the importance of individuals and communities being involved in maintaining their own history. As staff, we do what we can to capture and preserve events in Anoka County, but often stories occur we aren’t aware of, or that we don’t have access to, because the information lives in the minds of individuals, or as part of a local story that doesn’t really get shared. Thanks to Tauer’s generosity, we not only have additional details of this plane crash, but also know a great deal more about the Surfside Seaplane Base on Rice Lake, which has been there since just after WWII, and has a great deal of interesting history in and of itself.

What kind of history lives in your head? Do you have a few moments to capture some of it? Maybe it’s writing down a story about your childhood, gathering pictures from family members, or encouraging a long-time county resident to give an oral history interview. It doesn’t have to be something large. Even a little bit of effort

Continued on page 5



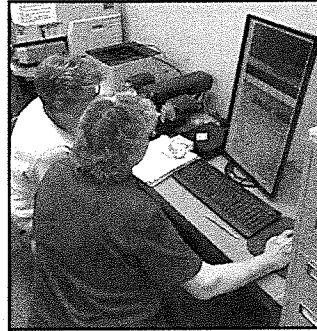
After running this article in the *Quad Cities Press* people came forward with more information and stories about the day.

Volunteer World *By Sara Given, ACHS Volunteer Coordinator*

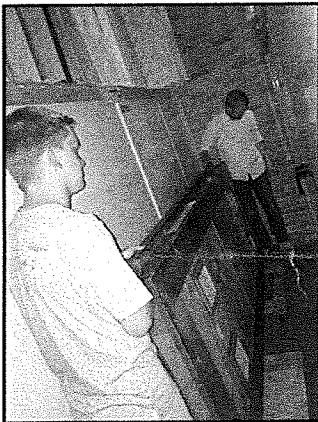
While children cheer and start relaxing when summer arrives, the months of June, July and August are BUSY at the History Center. With the help of volunteers and interns, in the past couple months we have moved several large exhibit pieces, gained a new printer/scanner/copier, installed a fancy new microfilm reader, rearranged boxes in the collections room, organized collections on the Anoka Masonic Lodge, Old Post Office, Islands of Peace in Fridley, and the East Bethel Booster Club to make them more accessible to researchers, as well as created and installed our new *Farms to Flamingos* exhibit in the museum. I am out of breath just typing that, and it still does not encompass all of the projects and amazing work happening at the History Center each day. Here is a snapshot of some of the projects and new technology that came in the building these past few months:



Intern Allison found the perfect mailbox for us on Craigslist to help highlight Postal History in the exhibit hall.



First day of research on the new microfilm machine purchased courtesy of the History and Cultural Heritage Funds! The system is completely digital and allows patrons using it to print, save to a flash-drive, or email themselves clips of what they find. Come on in and test it out with your research projects!



Intern Brian L. and Volunteer Dustin disassembled and moved a large table out of the Philolectian Meeting Hall. The table separated into a top piece, four column legs, and a bottom cross-piece. This move makes room for summer events and planned renovations. Stay tuned!



After gracing the exhibit hall, the niche from St. Stephen's Church needed to be put away in the collections room to make way for our new Suburban house for the *Farms to Flamingos* exhibit. ACHS Board Member Paul, Intern Jon, and Volunteer Dustin navigated the aisles to put this piece to bed.

Continued from page 4

will preserve more history than we would otherwise have. ACHS is happy to partner with our communities and their members in order to help preserve our shared history. It's important for us to remember that we, as individuals, are the first line of defense against the disappearance of our own history.

Ready to help with another mystery?

Patrice Johnson is a food and culture writer from the Twin Cities working with the Minnesota Historical Society on a book about Swedish Jul in the upper Midwest. While primarily a cookbook, "Swedish Jul" will also contain short interviews and historical references that tie the recipes to our collective community: starting with "artsoppa" and Swedish pancakes, moving into baking and other Christmas prep, "julbord" and meatballs, and ending with aquavit, "glögg" and other cocktails

She will conduct interviews this summer for book content and is searching for individuals who celebrate the holidays with Swedish traditions. Please contact Patrice at johnsonpatrice@yahoo.com or 612-220-0261 if you'd like to contribute to her project!

A View of the Past:



The young fishing duo pictured in the photograph wrote on the back "not much in # but it was fun catching—" A snapshot of Burton Harding with his cousin in 1947 at their farm in Constance, MN. While never an officially organized city, envelopes addressed to a family in 'Constance' always found their way to the destination. Now a part of Ham Lake the name remains a part of street names and businesses in the area.

of water, to Coon Lake which covers over 1,200 acres. A staple of summer, once the fish are caught and eaten only your stories and memories remain. What are the fishing stories and history of the county that shouldn't be forgotten?



Follow the Anoka County Historical Society on Facebook for more historic photos shared from our collection of more than 15,000 photographs.

Contributions & New Members – Thank You!

All lists are current to June 27, 2016

General Donations

D.A.R., Anoka Chapter
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Dorothy Carlson
Katie DeMarco
Danna & Waldeane Felix
Dan & Laarni Frank
Roland & Carol Freeburg
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Gwendolyn Quick
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Sharron Sandberg
Karen Vogel-Pearsall

Artifact Adoptions

Alison Marzolf—Quilts
Gretchen Sable—Quilts
Sandy Connor—Quilts
Linda Kelly—Glass Negatives

New Members

Dustin Hammel
Maggie Snow

Become a Business Sponsor or Business Member!

As a Business Member you receive membership benefits, a listing in our newsletter and website, an ACHS window cling to display, and free exhibit admission to all employees.

As a Business Sponsor you will receive all of the above plus a business card sized ad in our newsletter, an ad with a link on our web site, and credit towards event sponsorships.

If you want more information or your business would like to become a member or sponsor with ACHS call, 763.421.0600, email Audra@AnokaCountyHistory.org or visit our website AnokaCountyHistory.org

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Dan Gould Jewelers
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Northeast Bank
Nowthen Historical Power Association
Peterson Shoes Store
Pierce Refrigeration
Rescuing Pets & Saving Vets
Terry Overacker Plumbing

ACHS Remembers

To those members, volunteers, friends and neighbors who are no longer with us —you will be missed.

Marlys Chutich

Dick Swanson

Erma Elton

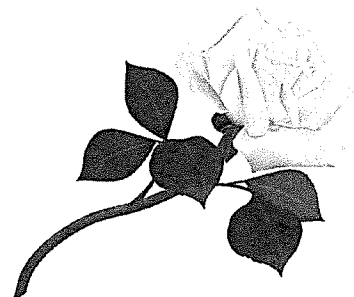
Buster Talbot

Marlys Fairbanks

Donald Tesch

Rita Kovar

Jill Weaver



Programs, Events & Reminders



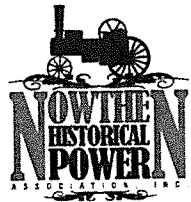
Rum River Rovers Base Ball

Base ball played by 1860s rules
Games held May–October. The full schedule can be found at
AnokaCountyHistory.org
Location: Various cities around MN and WI
Cost: FREE

Anoka County Fair

Visit ACHS at The Old Farm Place
July 26-31

Location: Anoka County Fair Grounds
Cost: Fair Admission \$9. Age 13 and older

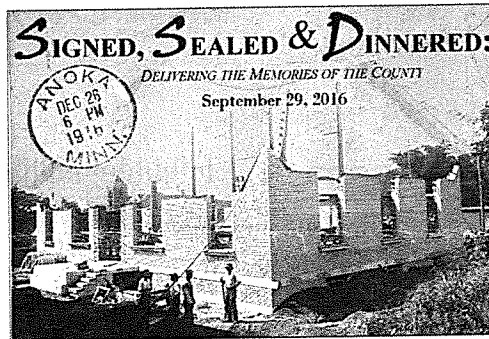


Nowthen Threshing Show

Visit ACHS in our 1920s era General Store
August 19-21
Location: Threshing Show Grounds, 7415 Old Viking Blvd.
Nowthen
Cost: Day pass \$10 (age 12 and under free)

Unveiling of the First Day Issue Halloween stamp

September 29
Time: 11 a.m. program followed by
activities in the afternoon
Location: Anoka City Hall Plaza
Cost: FREE



Signed, Sealed & Dinnereed: Delivering the Memories of the County

September 29
Time: 5:30 social hour
6:30 dinner
7:00 program
Location: Greenhaven Country Club
Cost: \$45/members, \$50/non-members

Farms to Flamingos



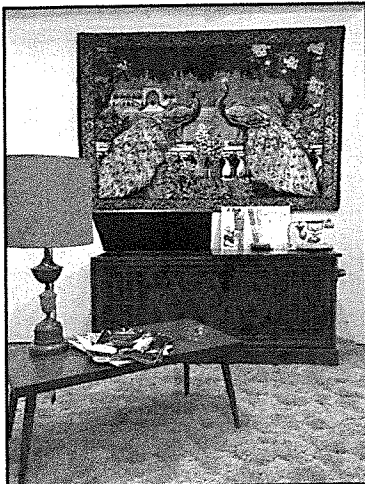
CALLING ALL 1950-60-70s things!

We need a few more pieces in the exhibit hall to make our house a home. We've got the shag carpet, but we'd love to get our hands on a pink flamingo (original used one, not a new version), some harvest colored Tupperware (remember those salt and pepper shakers?), cocktail glasses, Melmac dishes, and toys.

Looking ahead, we will also need donations of clothing—especially 1960s and 1970s items like bell bottomed jeans and peasant blouses, maxi dresses, mini skirts, or boots.

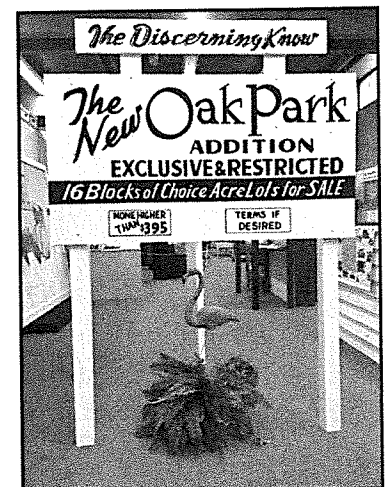
Got other ideas for items that seem especially evocative of the era? Is your attic bulging with memorabilia of items now dubbed "vintage" and "mid-century modern?" Send us some photos and we'll see if they work with the upcoming exhibit concepts. The house we're building will continue to shift from kitchen and living room to bathroom, bedrooms, and utility as we work our way through a variety of stories in Anoka County.

NOW OPEN: Farms to Flamingos Exhibit



Peer into the life of a suburban home—complete with orange carpet, Tupperware, and turquoise rotary phone—while learning about the tract housing that expanded much of Anoka County at our new exhibit "Farms to Flamingos: Building a Mid-Century Modern County."

After coming home to a suburban house, take time to play in the tractor tire sandbox and give a treat to Buster the dog in his little house, then imagine the neighborhood children running off to the school down the road. Here memories will float back to days spent listening to the beep of a filmstrip machine or having to rip fringes from notebook paper.



Anoka County Historical Society
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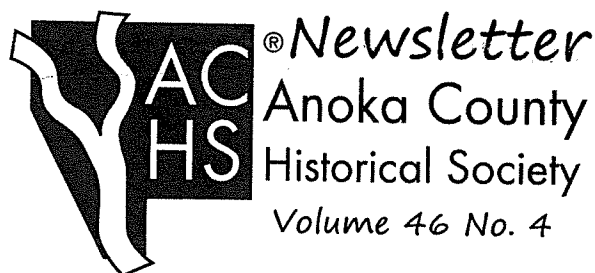
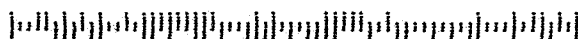
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1301 - 81st Avenue NE
Spring Lake Park, MN 55432

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June 23, 2016

Terry Randall
Public Works Director
City of Spring Lake Park
1301 81st Ave. NE
Spring Lake Park, MN 55432

RE: 2018 Ongoing Inflow/Infiltration (I/I) Program Peak Hourly Discharge Goals

Dear Mr. Randall:

The Metropolitan Council Environmental Services (MCES) established an Inflow and Infiltration Reduction program in 2005. The program, which was developed with the input of city public works directors, engineers, and finance staff, aims to reduce the amount of clearwater entering the wastewater collection system.

The monitoring period for the 2018 I/I program year begins on July 1, 2016 and will end on December 31, 2016. Any peak hourly flow exceedances that are measured within your community during the monitoring period will result in an I/I mitigation work plan assignment that will be required to be implemented in 2018. Adjusting the monitoring period will allow MCES and our customer communities to transition the I/I program to a calendar year and will be consistent with the revised monitoring period used to establish each community's municipal wastewater charge (MWC). Details regarding the Council's Ongoing I/I Program can be found on the Council's web site at:

<http://www.metrocouncil.org/Wastewater-Water/Publications-And-Resources/Ongoing-Infiltration-Inflow-Reduction-Program-2018.aspx>

- The 2018 program year I/I goals for each metershed will be the same as the goals established for program year 2017. Please see the metershed goals for your community below:

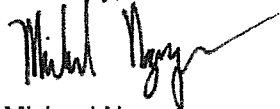
<u>Metershed</u>	<u>Adjusted Average (MGD)</u>	<u>Program Year 2018 Goal (MGD)</u>
M214	0.71	2.33

In summary, changes for the 2018 I/I Program Calendar Year are as follows:

Program Year	Date of Goal Letter	Flow Monitoring Period		If exceedance occurs MCES makes work plan assignment	Communities submit work plan	MCES reviews and responds to community work plan submittal	Communities submit work verification form
		Start	End				
2018	06/23/16	07/01/16	12/31/16	03/01/17	09/01/17	12/31/17	03/31/19

Thank you for your I/I reduction efforts. You may contact me at 651-602-1503 or michael.nguyen@metc.state.mn.us or Jeannine Clancy at 651-602-1210 or jeannine.clancy@metc.state.mn.us if you have any questions or require additional information regarding the Council's Ongoing I/I Program.

Sincerely,



Michael Nguyen
Engineer, Environmental Services Technical Services

cc: Daniel Buchholtz, City Administrator, City of Spring Lake Park
Lona Schreiber, Metropolitan Council Member, District 2
Jeannine Clancy, Manager, Environmental Services Community Programs

Hi!

Friday

Just a little
THANK YOU note
for giving me the
motivation to clean
up my long over-do
mess in my driveway
and yard. The notice
you taped on my
front door 6.27.16
got my redr in gear
to finally do
something about it.
My neighbors who
had to look at it
for mdny months
probably would

Thank you, too.
I am feeling good
again about the
"curb appeal of
my yard.

Thank You, Again.

Sincerely,
Barbara Olsen



Mrs Barbara Olsen
7937 6th St NE
Spring Lk Pk MN 55432

P.S. I know your
job is not an
easy one and I
bet this is your
1st Thank-You note
for doing what you
do.





RATE INCREASE NOTICE

NOTICE OF PUBLIC HEARINGS FOR XCEL ENERGY

Xcel Energy has asked the Minnesota Public Utilities Commission (MPUC) for a three-year increase in electricity rates. For 2016, the requested increase is for \$194.6 million or about 6.4 percent. For 2017, the requested incremental increase is for \$52.1 million or about 1.7 percent. For 2018, the requested incremental increase is for \$50.4 million or 1.7 percent. The total increase for the three-year period is \$297.1 million or about 9.8 percent.

Alternatively, Xcel Energy has proposed a settlement plan offer which asks the MPUC to approve a five-year increase in electricity rates. Under this rate-setting approach, the requested increase for 2016 is for \$163.7 million or about 5.4 percent, based on the 2016 cost of service. For 2017, 2018, 2019 and 2020, the requested incremental increase for each year is \$54.6 million, or about 1.8 percent per year. Depending upon customer class and use, the actual percentage of any increase will vary under either the three-year or five-year proposal.

We requested the rate changes described in this notice. The MPUC may either grant or deny the requested changes, in whole or in part, and may grant a lesser or greater increase than that requested for any class or classes of service.

The MPUC will likely make its decision about the final rates in 2017. While the MPUC reviews Xcel Energy's request, state law allows Xcel Energy to collect higher rates on an interim (temporary) basis. The interim rate increase for 2016 is \$163.7 million or about 5.5 percent over total current rates. Because Xcel Energy is requesting a multi-year rate plan, we also requested an increase to the interim rate starting January 1, 2017. If approved, the Company will provide additional details before this increase happens. If final rates are lower than interim rates, we will refund customers the difference with interest. If final rates are higher than interim rates, we will not charge customers the difference.

If you move before a refund is issued and we cannot find you, your refund may be treated as abandoned property and sent to the Minnesota Department of Commerce, Unclaimed Property Unit. You can check for unclaimed property at missingmoney.com. To make sure we can send you any refund owed, please provide a forwarding address when you stop service.

PUBLIC HEARINGS

Administrative Law Judge Jeffery Oxley is holding eight public hearings. You are invited to comment on the adequacy and quality of Xcel Energy's service, the level of rates or other related matters. You do not need to be represented by an attorney.

Date	Time	Locations
Tuesday, July 12	1:00 pm	Merriam Park Public Library Meeting Room 1831 Marshall Avenue, St. Paul, MN 55104
Tuesday, July 12	7:00 pm	Earle Brown Heritage Center Tack Room A—Door 1 Entrance 6155 Earle Brown Drive, Minneapolis, MN 55430
Wednesday, July 13	7:00 pm	Intergovernmental Center Mankato Place Entrance 10 Civic Center Plaza, Mankato, MN 56001
Tuesday, July 19	1:00 pm	Wilder Complex Wellstone Lunch Room 3345 Chicago Avenue South – Door 1 Minneapolis, MN 55407
Tuesday, July 19	7:00 pm	Woodbury Central Park Valley Creek Room A 8595 Central Park Place, Woodbury, MN 55125
Wednesday, July 20	7:00 pm	Eden Prairie City Hall Heritage Room 8080 Mitchell Road, Eden Prairie, MN 55344
Tuesday, July 26	7:00 pm	Lake George Municipal Complex Sunroom 1101 7th St. South, St. Cloud, MN 56301
Wednesday, July 27	7:00 pm	Southeast Technical College Room 314 308 Pioneer Road, Red Wing, MN 55066

BAD WEATHER?

Find out if a meeting is canceled—call (toll-free) 855.731.6208 or 651.201.2213, or visit mn.gov/puc.

EFFECT OF RATE CHANGES

The chart labeled PROPOSED CHANGE IN AVERAGE MONTHLY BILLS shows the effect of the interim rate increase and the proposal for three annual rate increases on monthly bills for customers with average electricity use. Individual changes may be higher or lower depending on actual electricity usage.

The chart labeled MONTHLY CUSTOMER CHARGES shows the current and proposed 2016 and 2017 monthly customer charges.

The chart labeled ENERGY (PER KWH) AND DEMAND (PER KW) RATES shows the effect of Xcel Energy's proposal on 2016 and 2017 energy and demand charges for each class of ratepayers.

For 2018 rates, Xcel Energy proposed a 2.026 percent General Rate Surcharge applicable to the customer, energy (kWh) and demand (kW) charge components of 2017 rates.

MONTHLY CUSTOMER CHARGES

Customer Type	Current	Proposed 2016	Proposed 2017
Residential			
Overhead line	\$8.00	\$10.00	\$10.00
Overhead line - electric heating	\$10.00	\$12.00	\$12.00
Underground line	\$10.00	\$12.00	\$12.00
Underground line - electric heating	\$12.00	\$14.00	\$14.00
Small Commercial			
Small General	\$10.00	\$12.00	\$12.00
Small General Time-of-Day	\$12.00	\$14.00	\$14.00
Commercial and Industrial			
General	\$25.75	\$25.78	\$25.78
General Time-of-Day	\$29.75	\$29.78	\$29.78
Peak-Controlled	\$55.00	\$55.00	\$55.00
Peak-Controlled Time-of-Day	\$55.00	\$55.00	\$55.00

ENERGY (PER KWH) AND DEMAND (PER KW) RATES

Customer Type	Current	Proposed 2016	Proposed 2017
Residential			
Energy: Summer (June- Sept)	9.395 ¢	10.548 ¢	10.865 ¢
Energy: Winter (Other months)	8.040 ¢	8.998 ¢	9.285 ¢
Energy: Winter - electric heating	5.819 ¢	6.105 ¢	6.394 ¢
Small General			
Energy: Summer	8.787 ¢	9.415 ¢	9.655 ¢
Energy: Winter	7.432 ¢	7.866 ¢	8.076 ¢
Small General Time-of-Day			
Energy: On-Peak Summer	15.123 ¢	15.124 ¢	15.443 ¢
Energy: On-Peak Winter	12.280 ¢	11.862 ¢	12.118 ¢
Energy: Off-Peak Summer	3.015 ¢	4.252 ¢	4.420 ¢
Energy: Off-Peak Winter	3.015 ¢	4.252 ¢	4.420 ¢
General			
Energy	3.201 ¢	3.564 ¢	3.619 ¢
Demand: Summer	\$14.07	\$15.52	\$15.79
Demand: Winter	\$9.96	\$10.92	\$11.09
General Time-of-Day			
Energy: On-Peak	4.482 ¢	5.079 ¢	5.158 ¢
Energy: Off-Peak	2.233 ¢	2.449 ¢	2.487 ¢
Demand: Summer	\$14.07	\$15.52	\$15.79
Demand: Winter	\$9.96	\$10.92	\$11.09

PROPOSED CHANGE IN AVERAGE MONTHLY BILLS

Customer Class	Average Monthly Usage (kWh)	Present Monthly Bill* **	2016 Interim Monthly Increase**	Proposed 2016 Final Monthly Increase **	Proposed 2017 Final Monthly Increase**	Proposed 2018 Final Monthly Increase**
Residential-Overhead line service	544	\$71.11	\$4.20	\$6.27	\$7.92	\$9.24
Residential-Underground line service	800	\$102.82	\$6.04	\$8.28	\$10.71	\$12.59
Energy-Controlled (Dual Fuel)	1,050	\$82.58	\$3.87	\$0.65	\$3.70	\$4.90
Small General Service	923	\$112.24	\$6.41	\$3.96	\$6.04	\$7.95
Small General Time-of-Day Service	1,417	\$147.06	\$7.89	\$8.48	\$11.45	\$13.91
General Service	17,014	\$1,677.48	\$89.86	\$82.70	\$103.54	\$130.74
General Time-of-Day Service	168,653	\$13,535.11	\$667.95	\$714.26	\$879.51	\$1,081.99
Peak-Controlled Service	66,550	\$8,200.22	\$467.83	\$397.59	\$524.81	\$670.09
Peak-Controlled Time-of-Day Service	582,250	\$56,211.88	\$2,961.60	\$2,980.17	\$3,768.58	\$4,681.73
Small Municipal Pumping	658	\$82.89	\$4.80	\$3.40	\$4.88	\$6.31
Municipal Pumping	4,826	\$557.31	\$31.53	\$25.80	\$32.88	\$42.40

* The present rate levels identified in this application represent rates authorized in Docket No. E002/GR-13-868.

** The present monthly bill and monthly increases do not include the portion of your bill for sales taxes and municipal franchise fees, and may vary by customer based on usage.

ACCOMMODATIONS

If any reasonable accommodation is needed to enable you to fully participate in these meetings (e.g., sign language or large print materials), please contact the Office of Administrative Hearings at 651.361.7000 (voice) or 651.361.7878 (TTY) at least one week in advance of the meeting.

EVIDENTIARY HEARINGS

Formal evidentiary hearings on Xcel Energy's proposal start on October 3, 2016, at the MPUC, 121 Seventh Place East, Suite 350, St. Paul. The purpose of the evidentiary hearings is to allow Xcel Energy, the Minnesota Department of Commerce-Division of Energy Resources, the Minnesota Office of Attorney General-Antitrust and Utilities Division, and others to present testimony and to cross-examine each other's witnesses on the proposed rate increase.

SUBMIT WRITTEN COMMENTS

Comment Period:

- Comments accepted through August 10, 2016 at 4:30 p.m.
- Comments must be received by 4:30 p.m. on the close date.
- Comments received after the comment period closes may not be considered.

Online: Visit mn.gov/puc, select *Speak Up!* Find docket 15-826 and add your comments to the discussion.

U.S. Mail: If you wish to include an exhibit or other attachment, please send your comments via U.S. Mail:
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, MN 55101

Written comments are most effective when the following items are included:

1. The Docket Number in the subject line or heading
 - MPUC Docket No. E002/GR-15-826
 - OAH Docket No. 19-2500-33074
2. Your name and connection to the docket
3. The issues that concern you
4. Any knowledge you have about the issues
5. Your recommendation
6. The reason for your recommendation

Important: Comments will be made available to the public on the MPUC's website, except in limited circumstances consistent with the Minnesota Government Data Practices Act. The MPUC does not edit or delete personally identifying information from submissions.

HOW TO LEARN MORE

Xcel Energy's current and proposed rate schedules are available at:

Xcel Energy

414 Nicollet Mall, Minneapolis, MN 55401

Phone: 800.895.4999

Web: xcelenergy.com/Rates (Select Minnesota)

Minnesota Department of Commerce:

85 7th Place East, Suite 500, St. Paul, MN 55101

Phone: 651.539.1534 or 800.657.3710

Web: <http://www.edockets.state.mn.us/EFiling/search.jsp>

(Select 15 in the year field, enter 826 in the number field, select Search, and the list of documents will appear on the next page.)

QUESTIONS ABOUT THE MINNESOTA PUBLIC UTILITIES COMMISSION'S REVIEW PROCESS?

Minnesota Public Utilities Commission

121 7th Place East, Suite 350, St. Paul MN 55101

Phone: 651.296.0406 or 1.800.657.3782

Email: consumer.puc@state.mn.us

Citizens with hearing or speech disabilities may call through their preferred Telecommunications Relay Service.

