



AGENDA
CITY COUNCIL - BUSINESS MEETING
MAPLE PLAIN CITY HALL
May 27, 2025
7:00 PM

- 1. WELCOME**
- 2. CALL TO ORDER**
- 3. PLEDGE OF ALLEGIANCE**
- 4. ADOPT AGENDA**
- 5. VISITORS TO BE HEARD** (A completed public comment form should be presented to the City Administrator prior to the meeting; presentations will be limited to 3 minutes. This session will be limited to 15 minutes.)
- 6. CONSENT AGENDA**
 - A. 04-29-25 City Council Workshop Meeting Minutes
 - B. 04-29-25 City Council Business Meeting Minutes
 - C. 05-12-25 City Council Workshop Meeting Minutes
- 7. ACCOUNTS PAYABLE**
 - A. City Bills- \$155,570.02
 - B. ACH Bills- \$10,545.14
 - C. 2024 Street Improvement Payment- \$10,402.50
- 8. STAFF REPORTS**
 - A. Fire Department
 - B. West Hennepin Public Safety
 - C. City Engineer
 - D. Public Works
 - E. City Planner
 - F. Administration & Finance
- 9. OLD BUSINESS**

This meeting will be recorded and then posted to the City website within 3 to 5 business days.
The City Council may meet as a group for dinner.

10. NEW BUSINESS

- A.** 2024 Audit Presentation
- B.** Vacation of Easement Resolution 2025-0527-01
- C.** Kwik Trip Developer's Agreement

11. COUNCIL REPORTS AND OTHER BUSINESS

12. ADJOURNMENT

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The City Council may meet as a group for dinner.



Executive Summary

City Council Business Meeting

AGENDA ITEM: Consent Agenda

PREPARED BY: Jacob Kolander, City Administrator

RECOMMENDED ACTION: Approve Consent Agenda

Consent Agenda Items:

- A. 04-29-25 City Council Workshop Meeting Minutes
- B. 04-29-25 City Council Business Meeting Minutes
- C. 05-12-25 City Council Workshop Meeting Minutes



MINUTES
CITY COUNCIL - WORKSHOP
MAPLE PLAIN CITY HALL
April 29, 2025
5:30 PM

1. CALL TO ORDER

Mayor Julie Maas-Kusske called the meeting to order at 5:30 PM

PRESENT: Mayor Julie Maas-Kusske, Councilmember Rochelle Arvizo & Councilmember Andrew Burak

ABSENT: Councilmember Mike DeLuca & Councilmember Connie Francis

STAFF PRESENT: City Administrator Jacob Kolander, Assistant City Administrator Kevin Larson, and Assistant City Engineer Matt Bauman

2. ADOPT AGENDA

Councilmember Burak made a motion to approve the meeting agenda. Seconded by Councilmember Arvizo.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak.

Motion Passed 3-0

3. DISCUSSION

A. Capital Improvement Plan (Streets)

Assistant City Engineer Bauman summarized the next steps in the City's capital improvement plan for the years 2026 through 2034. In 2026, the intention is to replace roads, sewer, water, and storm infrastructure on Main Street East and the downtown corridor streets. Industrial Street is also ready for a mill and overlay to extend its life. Howard Avenue is on the docket for replacement in 2030; however, the dip south of Main Street East could be addressed with a patch in 2026. On Independence Street (West of Budd Avenue) and Main Street West, a complete reconstruction is planned for 2034, and seal coating on the mill/overlay can be skipped until the full reconstruction.

The initial estimate for the 2026 street improvement project will total \$4.4MM. The next steps in the City's Capital Improvement Plan process include presenting a feasibility study proposal in August 2025, followed by a public hearing on the proposed

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improvement plan in November 2025. In March 2026, the Engineering Department will solicit bids for the project, with construction scheduled to begin in June 2026.

Council Direction: Move forward with the planning for the 2026 street improvement, do not seal coat Independence Street (West of Budd Avenue) & Main Street West, look at the possibility of addressing the dip on Howard Avenue, and work towards the timeline presented.

B. Insurance Liability Limits

City Administrator Kolander discussed the requirement that individuals and organizations renting City facilities provide proof of general liability insurance. As outlined in the League of Minnesota Cities Insurance Trust (LMCIT) Liability Coverage Guide, independent users are not covered under the City's municipal insurance, and LMCIT recommends that cities require renters to secure their own liability coverage and list the city as an additional insured when appropriate. The City has always required a minimum of \$1,000,000 per occurrence in general liability insurance for facility use.

Staff recommends that the City maintain the existing \$1,000,000 liability coverage for facility rentals.

Council Direction: Keep the \$1,000,000 liability coverage requirement and create an official policy for the council to approve.

C. Painting the Exterior of the Fire Hall

City Administrator Kolander provided an overview of the need for repairing and painting the exterior of the Fire Hall. The fire hall has received recent updates, including LED lights and a roof inspection. Painting the fire hall is the next item on the maintenance list. The funding for painting the fire hall would come from the capital improvement funds.

Discussing - the Council would like to know if the fire hall exterior material is a material the contractor works with regularly, and would like the base of the fire department building to be repaired.

4. COUNCIL REPORTS AND OTHER BUSINESS

A. Municipal Advisor RFP results

City Administrator Kolander discussed the financial RFP process and the decision to move forward with Elhers for bonding.

B. Other business

Fire department hiring: Jacob is considering an administrative hiring freeze due to the merger, PERA implications, and the cost of training. The Council supports the temporary hiring freeze until the merger with the West Suburban Fire Department gets sorted out.

5. FUTURE WORKSHOP TOPICS

A. Parking Restrictions

B. Code of Conduct

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The City Council may meet as a group for dinner.

C. Park Improvements and Maintenance

D. Board of Equalization & Appeal

6. ADJOURNMENT

Councilmember Burak made a motion to adjourn. Seconded by Councilmember Arvizo.

Voting Yea: Mayor Maas-Kusske, Councilmember Burak, and Councilmember Arvizo.

Motion passed 3-0

Council Adjourned at 6:23

I, the undersigned, Jacob Kolander, City Administrator in and for the City of Maple Plain, Minnesota,
do hereby certify that the above and foregoing is a true and correct copy of the minutes.

Respectfully submitted by:



DRAFT

This meeting will be recorded and then posted to the City website within 3 to 5 business days.
The City Council may meet as a group for dinner.



**MINUTES
CITY COUNCIL - BUSINESS MEETING
MAPLE PLAIN CITY HALL
April 29, 2025
7:00 PM**

1. WELCOME

PRESENT: Mayor Julie Maas-Kusske, Councilmember Rochelle Arvizo & Councilmember Andrew Burak

ABSENT: Councilmember Mike DeLuca & Councilmember Connie Francis

STAFF PRESENT: City Administrator Jacob Kolander, Assistant City Administrator Kevin Larson, Fire Chief Rick Denneson, Director of public Safety Matt DeRose, City Engineer David Martini, Assistant City Engineer Matt Bauman, Public Works Director Dylan Hoflock, City Planner Mark Kaltsas, and ABDO Finance Director Julie McMackins

2. CALL TO ORDER

Mayor Julie Maas-Kusske called the meeting to order at 7:00 PM

3. PLEDGE OF ALLEGIANCE

4. ADOPT AGENDA

5. VISITORS TO BE HEARD (A completed public comment form should be presented to the City Administrator prior to the meeting; presentations will be limited to 3 minutes. This session will be limited to 15 minutes.)

No visitors spoke

6. CONSENT AGENDA

- A. 03-24-25 City Council Workshop Meeting Minutes
- B. 03-24-25 City Council Business Meeting Minutes
- C. 04-07-25 City Council - Board of Equalization & Appeal Public Hearing
- D. 04-14-25 City Council Workshop Meeting Minutes
- E. 04-14-25 City Council - Well Head Protection Plan - Public Hearing Meeting Minutes
- F. Gambling License- Delano Area Youth Hockey Assn.

Motion to approve Consent Agenda Items A-F made by Councilmember Arvizo, seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

7. ACCOUNTS PAYABLE

A. City Bills \$198,631.74

B. ACH Bills \$12,891.29

C. 2024 Street Project Bills \$1,277.50

City Administrator Kolander summarized the payables and addressed the overbudget items as coding error's.

Councilmember Burak moved to approve accounts payable, seconded by Councilmember Arvizo.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

8. STAFF REPORTS

A. Fire Department

Fire Chief Denneson summarized the Q1 and recapped the total number of calls for the start of 2025. Highlighting Q1 calls up 22 vs. last year. EMS calls are the culprit. Monday nights are training night. UTV training has been completed. The UTV has made early grass fires easier to fight this spring. There are currently 22 firefighters on staff and 2 people are in the hiring process.

B. West Hennepin Public Safety

Public Safety Director DuRose summarized the activity report. Traffic stop in the month of March came at total of 55 up from 22 the same month last year. WHPS continues to have a zero tolerance of cell phone use while driving. April was spent onboarding Director DuRose and dealing with the director handoff.

C. City Engineer

City Engineer Martini stressed May is the beginning of project planning for CIP planning for 2026 and 2028. Engineering has been coordinating with Baker Park Villas' for the building permit and restoration of sewer infrastructure. The City is finalizing the wellhead protection plan. May is also the start of the punchlist items from the 2024 street improvement project. The completion of the 2024 street improvement project will likely be finalized mid-summer.

D. Public Works

Public Works Director Hofflock discussed the accomplishments for Q1 and outlined Q2 goals. Stump grinding and lead reporting will be the focus in Q2.

E. City Planner

City Planner Kaltsas reviewed the recent activity with the planning commission and listed the new projects to begin in the next 12 months. Summarized the finalized plans for the Kwik Trip development, the potential project on Industrial Street, Comfort

Haven work is completed, and calls to purchase the property on the corner of Main Street and Delano Avenue.

F. Administration & Finance

City Administrator Kolander updated the council on the discussion on the Fire Taxing District, the transition of Permits and Licensing to an online platform, and the two open seats on the planning commission.

ABDO Senior Finance Manager McMackins presented the first quarter financials for the City of Maple Plain.

A motion to accept the staff reports as presented by Councilmember Burak, seconded by Councilmember Arvizo.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

9. OLD BUSINESS

A. Resolution 2025-0429-02 Approving the Revised WHPS JPA

City Administrator Kolander summarized the changes made to the WHPS JPA, specifically outlining the grammar changes and the removal of the City Administrator as a check signer.

A motion to approve Resolution 2025-0429-02 Approving the Revised WHPS JPA as written was made by Councilmember Burak, seconded by Councilmember Arvizo.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

10. NEW BUSINESS

A. Wellhead Protection Plan

Assistant City Engineer Matt Bauman summarized the 10-year plan for the Wellhead Protection Plan, outlining the multi-year process of creating the plan with the Department of Health, public hearings, the history of working with Hennepin County, and the areas of focus for the 10-year plan.

Councilmember Arvizo moved to approve the Wellhead Protection Plan as written, seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

B. Resolution 2025-0429-01 Approving Fund Transfers

City Administrator Kolander summarized the need to approve the resolution. The resolution is to maintain city and debt service funds, which provide financial responsibility. The closing of funds 702 for code enforcement charges, fund 210 for Rev Intgovt, fund 115 for planning fund & capital improvement fund.

Council Member Burak moved to approve Resolution 2025-0429-01 Approving Fund Transfers as written, which Council Member Arvizo seconded.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

C. 2025 Enterprise Budget

ABDO Finance Director McMackins summarized the 2025 Enterprise Budget for water, sewer, and storm. The final 2025 enterprise fund budget has a net revenue of \$770,938. In 2023, a utility rate study was performed by Abdo Financial Solutions with assumptions agreed upon with management. Those projections are available in the rate study and have been incorporated into this budget. In the coming years, there are several capital expenses planned, so it is imperative to have adequate funds available. Debt service expenses have been budgeted for according to each debt issue's bond service schedules. This includes bond indebtedness principal payments, bond indebtedness interest payments, and fiscal agent fees. These items have been budgeted and presented according to each issue of debt's amortization schedule and bond document.

Councilmember Burak moved to approve the 2025 Enterprise Budget as presented, seconded by Councilmember Arvizo.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

D. Revised 2025 Fee Schedule

City Administrator Kolander reviewed the need to approve a revised fee schedule after the Enterprise Fund Budget approval and to reflect the new utility rates.

Councilmember Arvizo moved to approve the revised 2025 fee schedule, seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

E. Resolution 2025-0429-03- CUP Approval for Comfort Haven

City Planner Kaltsas presented the conditional use permit for Comfort Haven. Outlining the updated proposal and discussing concerns about public safety. A fee schedule was created to address excessive calls. In addition to the public safety concerns, City Planner Kaltsas reviewed the Planning Commission recommendations, focusing on the reduced number of semi trucks to no more than 3 per week and the elimination of parking by Comfort Haven on the street, except for special event parking with a city-approved permit.

Councilmember Arvizo moved to approve Resolution 2025-0429-03- CUP for Comfort Haven, seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

F. Employee Handbook - Holidays

City Administrator Kolander summarized the meeting with the Personnel Committee on April 21st to review the City Holiday schedule. The Committee compared the Maple Plain number of Holidays to other cities in Minnesota. It is the recommendation of the Personnel Committee to add a ½ day of paid Holiday for Christmas Eve to the handbook.

Councilmember Arvizo moved to approve the ½ day being added to the paid holidays in the employee handbook, seconded by Councilmember Burak.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

11. COUNCIL REPORTS AND OTHER BUSINESS

Council Members provided reports of activities over the past month.

12. ADJOURNMENT

Councilmember Burak made a motion to adjourn. Seconded by Councilmember Arvizo.

Voting Yea: Mayor Maas-Kusske, Councilmember Arvizo, Councilmember Burak

Motion passed 3-0

Council Adjourned at 8:13

I, the undersigned, Jacob Kolander, City Administrator in and for the City of Maple Plain, Minnesota, do hereby certify that the above and foregoing is a true and correct copy of the minutes.

Respectfully submitted by:





**MINUTES
CITY COUNCIL - WORKSHOP
MAPLE PLAIN CITY HALL
May 12, 2025
5:30 PM**

1. CALL TO ORDER

Mayor Julie Maas-Kusske called the meeting to order at 5:30 PM

PRESENT: Mayor Julie Maas-Kusske, Councilmember Mike DeLuca, Councilmember Connie Francis, Councilmember Andrew Burak & Councilmember Rochelle Arvizo

STAFF PRESENT: City Administrator Jacob Kolander, Assistant City Administrator Kevin Larson and Fire Chief Rick Denneson

2. ADOPT AGENDA

Councilmember Francis made a motion to approve the meeting agenda. Seconded by Councilmember Burak.

Voting Yea: Mayor Julie Maas-Kusske, Councilmember Mike DeLuca, Councilmember Connie Francis, Councilmember Andrew Burak & Councilmember Rochelle Arvizo

Motion Passed 5-0

3. DISCUSSION

A. On Street Parking Regulations

Councilmember Francis summarized the need for city street parking to be limited to one side of the street. The specific reason for limiting street parking is the limited width of the roads and the access for emergency vehicles and school buses if there are cars on two sides of the road. The original intent to make the change to limit parking to one side of the street when the city completed a street reconstruction.

The streets, with the exception of the limited parking, are Howard Avenue (Iron Exchange), Main Street (McGarry's), and Boundary Street (Collision Corner).

Council direction: Have staff conduct a study on the cost of creating and installing city signs. Possibly, larger signs should be placed at the points of entry to the city. Staff will determine which section of the ordinances to adjust.

B. Fire Merger/District Update

City Administrator summarized the draft fire merger bylaws and the challenges of working through a taxing district. Fire Chief Denneson gave an update on the merger discussion and the announcement on forming a transition team. Some key topics the transition team is working through are tenure, staffing, records retention, and procedure. Staffing would incorporate mutual training, a future full-time chief, an administrative assistant, and on-call duty crews.

Additional updates: PERA and new firefighters discussed fire relief. Tenure is a sticking point and a potential increased cost for the district. Fire relief is looking towards outside legal resources to finalize the new bylaws. Disbandment is the goal for the fire relief. Financial - the West Suburban Fire District is working on a budget for multiple merging scenarios. Asset allocation will be a focus for the merger. Vehicles, radios, and equipment are the main discussion and where the budget will go this next year. The ideal financial model - taxing district.

Council Direction: continue to move forwards towards a merger with West Suburban Fire District and continue to update the council with developments.

4. COUNCIL REPORTS AND OTHER BUSINESS

5. FUTURE WORKSHOP TOPICS

- A. Code of Conduct
- B. Park Improvements & Maintenance

6. ADJOURNMENT

Councilmember Francis made a motion to adjourn. Seconded by Councilmember Burak.

Voting Yea: Mayor Julie Maas-Kusske, Councilmember Mike DeLuca, Councilmember Connie Francis, Councilmember Andrew Burak & Councilmember Rochelle Arvizo

Motion Passed 5-0

Council Adjourned at 6:33

I, the undersigned, Jacob Kolander, City Administrator in and for the City of Maple Plain, Minnesota, do hereby certify that the above and foregoing is a true and correct copy of the minutes.

Respectfully submitted by:





Executive Summary

City Council Business Meeting

AGENDA ITEM: Accounts Payable
PREPARED BY: Jacob Kolander, City Administrator
RECOMMENDED ACTION: Approval of the following <ul style="list-style-type: none">A. City Bills- \$155,570.02B. City ACH's- \$10,545.14C. 2024 Street Improvement Payment- \$10,402.50 Grand Total- \$176,517.66

City Checks

Fund Summary

	10100 BoMP/MidCountry/4M	
101 GENERAL FUND		\$100,505.87
358 2024A GO Bonds		\$396.61
601 WATER FUND		\$11,496.02
602 SEWER FUND		\$23,654.47
603 STORM WATER FUND		\$1,202.68
701 PLAN REVIEW ESCROWS		\$9,021.50
801 FIRE PARTNERSHIP FUND		\$9,292.87
		<hr/>
		\$155,570.02

City ACH Payments

Fund Summary

	10100 BoMP/MidCountry/4M	
101 GENERAL FUND		\$5,074.69
601 WATER FUND		\$3,918.30
602 SEWER FUND		\$280.80
801 FIRE PARTNERSHIP FUND		\$1,271.35
		<hr/>
		\$10,545.14

2024 Street Improvement Payment

Fund Summary

	10100 BoMP/MidCountry/4M	
458 2024 STREET RECONSTRUCTION		\$10,402.50
		<hr/>
		\$10,402.50

CITY OF MAPLE PLAIN

Payments

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Current Period: May 2025

Payments Batch 052725 ACCTS PAYBL		\$155,570.02	
Refer	0 3T REPAIR LLC	-	
Cash Payment	E 101-43000-400 Equipment Repair & Mai	Repair tire on Backhoe	\$113.95
Invoice	202717	5/1/2025	
Transaction Date	5/1/2025	BoMP/MidCountry/4 10100	Total \$113.95
Refer	0 ABDO LLP	-	
Cash Payment	E 101-41500-301 Auditing & Accounting S	Financial Management Services May 2025	\$4,125.00
Invoice	506388	4/30/2025	
Cash Payment	E 601-49400-301 Auditing & Accounting S	Financial Management Services May 2025	\$750.00
Invoice	506388	4/30/2025	
Cash Payment	E 602-49450-301 Auditing & Accounting S	Financial Management Services May 2025	\$750.00
Invoice	506388	4/30/2025	
Cash Payment	E 603-49455-301 Auditing & Accounting S	Financial Management Services May 2025	\$375.00
Invoice	506388	4/30/2025	
Cash Payment	E 801-42210-301 Auditing & Accounting S	Financial Management Services May 2025	\$1,500.00
Invoice	506388	4/30/2025	
Transaction Date	4/30/2025	BoMP/MidCountry/4 10100	Total \$7,500.00
Refer	0 AMAZON.COM	-	
Cash Payment	E 101-41500-201 Operating Supplies	Door Unlock Remotes	\$46.80
Invoice	1XP6TD1G1GLT	4/28/2025	
Transaction Date	4/28/2025	BoMP/MidCountry/4 10100	Total \$46.80
Refer	0 AT&T MOBILITY	-	
Cash Payment	E 801-42250-323 Radio Units/Technology	Tablets Mar 12-Apr 11	\$305.84
Invoice	287289523683X04	4/11/2025	
Transaction Date	4/11/2025	BoMP/MidCountry/4 10100	Total \$305.84
Refer	0 BECK, MARVIN OR RUTH	-	
Cash Payment	G 601-28010 UB overpayment	REFUND: Account 01-00008900-00-6 5794 AMY LN	\$300.39
Invoice		5/14/2025	
Transaction Date	5/14/2025	BoMP/MidCountry/4 10100	Total \$300.39
Refer	0 BELAYHOST	-	
Cash Payment	E 101-41500-309 EDP, Software and Desi	Microsoft 365 Business Standard	\$108.00
Invoice	45667	5/1/2025	
Cash Payment	E 101-41110-309 EDP, Software and Desi	Microsoft 365 Business Standard	\$252.00
Invoice	45667	5/1/2025	
Cash Payment	E 801-42210-309 EDP, Software and Desi	Microsoft 365 Exchange Online	\$90.00
Invoice	45667	5/1/2025	
Cash Payment	E 101-41500-309 EDP, Software and Desi	Microsoft 365 Project Plan 3	\$54.00
Invoice	45667	5/1/2025	
Cash Payment	E 101-41500-309 EDP, Software and Desi	Microsoft 365 Apps for Business	\$12.00
Invoice	45667	5/1/2025	
Transaction Date	5/1/2025	BoMP/MidCountry/4 10100	Total \$516.00
Refer	0 BOLTON & MENK, INC.	-	
Cash Payment	G 701-22018 ESCROW: T-MOBILE / TILS	Engineering Services - Maple Plain/T-Mobile - Site Decommiss	\$95.00
Invoice	361386	4/28/2025	Project 22018

CITY OF MAPLE PLAIN

Payments

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Current Period: May 2025

Cash Payment	E 101-43000-303	Engineering Services	CIP and GIS Updates		\$6,233.50
Invoice	361520	4/28/2025			
Cash Payment	E 101-43000-303	Engineering Services	CIP and GIS Updates		\$1,050.00
Invoice	361520	4/28/2025			
Cash Payment	E 101-43000-303	Engineering Services	Medina Water Report		\$112.50
Invoice	361520	4/28/2025			
Cash Payment	E 101-43000-303	Engineering Services	Meeting and Workshop Attendance		\$75.00
Invoice	361520	4/28/2025			
Cash Payment	G 701-22009	ESCROW- 1701 BAKER PA	Engineering - Baker Trail Villas Grading Review (Bolton & Me		\$95.00
Invoice	361520	4/28/2025		Project 22009	
Cash Payment	G 701-22020	ESCROW: KWIK TRIP	Engineering - Development Review (Bolton & Menk)		\$112.50
Invoice	361384	4/28/2025		Project 22020	
Cash Payment	G 701-22009	ESCROW- 1701 BAKER PA	Engineering Services - SWPPP Inspection & Sump Pump Connecti		\$320.00
Invoice	361384	4/28/2025		Project 22009	
Cash Payment	E 601-49400-303	Engineering Services	Well Head Protection Plan Part 2		\$938.00
Invoice	361388	4/28/2025			
Cash Payment	E 603-49455-303	Engineering Services	MS4 Administration		\$392.50
Invoice	361385	4/28/2025			
Transaction Date	4/28/2025	BoMP/MidCountry/4	10100	Total	\$9,424.00
Refer	0	CAMPION, BARROW & ASSOCIATE	-		
Cash Payment	E 801-42210-180	Psychological Evaluatio	FITNESS FOR DUTY EVAL 2@\$465		\$930.00
Invoice	40994	4/30/2025			
Transaction Date	4/30/2025	BoMP/MidCountry/4	10100	Total	\$930.00
Refer	0	CARSON, CLELLAND & SCHREDE	-		
Cash Payment	E 101-42110-304	Legal Services	Criminal Prosecution		\$860.00
Invoice	7573	4/30/2025			
Cash Payment	E 101-42110-304	Legal Services	Criminal Paralegal - Apr 2025		\$348.00
Invoice	7573	4/30/2025			
Cash Payment	E 101-42110-304	Legal Services	Preparation of criminal complaints - Apr 2025		\$40.00
Invoice	7573	4/30/2025			
Transaction Date	4/30/2025	BoMP/MidCountry/4	10100	Total	\$1,248.00
Refer	0	CITY OF INDEPENDENCE	-		
Cash Payment	G 101-21707	Dental Insurance	June 2025 Dental		\$102.08
Invoice		5/1/2025			
Transaction Date	5/1/2025	BoMP/MidCountry/4	10100	Total	\$102.08
Refer	0	CliftonLarsonAllen LLP	-		
Cash Payment	E 101-41500-301	Auditing & Accounting S	Audit services performed for 12/31/2024		\$4,189.50
Invoice	L251242176	4/29/2025			
Cash Payment	E 601-49400-301	Auditing & Accounting S	Audit services performed for 12/31/2024		\$1,102.50
Invoice	L251242176	4/29/2025			
Cash Payment	E 602-49450-301	Auditing & Accounting S	Audit services performed for 12/31/2024		\$1,102.50
Invoice	L251242176	4/29/2025			
Cash Payment	E 603-49455-301	Auditing & Accounting S	Audit services performed for 12/31/2024		\$367.50
Invoice	L251242176	4/29/2025			
Cash Payment	E 801-42210-301	Auditing & Accounting S	Audit services performed for 12/31/2024		\$588.00
Invoice	L251242176	4/29/2025			

CITY OF MAPLE PLAIN

Payments

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Current Period: May 2025

Transaction Date	4/29/2025	BoMP/MidCountry/4	10100	Total	\$7,350.00
Refer	0 CONNIE FRANCIS	-			
Cash Payment	E 101-41110-331 Training & Travel	Mileage Reimbursement April 2025			\$12.60
Invoice	4/3/2025				
Transaction Date	4/3/2025	BoMP/MidCountry/4	10100	Total	\$12.60
Refer	0 FLAGSHIP RECREATION	-			
Cash Payment	E 101-45200-228 Park Equipment Supplie	tennis net replacements			\$522.00
Invoice F23486	4/29/2025				
Transaction Date	4/29/2025	BoMP/MidCountry/4	10100	Total	\$522.00
Refer	0 FRONTIER	-			
Cash Payment	E 601-49400-321 Telephone & Internet	ALARM LINE #763-479-6882-082311-2 04/16/25 to 05/15/25			\$81.70
Invoice RP1604162025	4/16/2025				
Transaction Date	4/16/2025	BoMP/MidCountry/4	10100	Total	\$81.70
Refer	0 HENN COUNTY ACCTS RECEIVAB	-			
Cash Payment	E 101-43000-419 General Rentals	April 2025 Radio Lease - Public Works			\$116.74
Invoice 1000245810	5/2/2025				
Cash Payment	E 801-42250-323 Radio Units/Technology	Radio/Lease/Fleet Fees April 2025			\$2,032.48
Invoice 1000245772	5/2/2025				
Transaction Date	5/2/2025	BoMP/MidCountry/4	10100	Total	\$2,149.22
Refer	0 HILDI INC	-			
Cash Payment	E 801-42210-301 Auditing & Accounting S	FEES FOR FIRE RELIEF VALUATION			\$1,150.00
Invoice 17000	4/30/2025				
Transaction Date	4/30/2025	BoMP/MidCountry/4	10100	Total	\$1,150.00
Refer	0 HOFF BARRY ATTORNEYS	-			
Cash Payment	E 101-41610-304 Legal Services	General Admin Legal			\$3,410.50
Invoice 18775	5/1/2025				
Cash Payment	E 101-41610-304 Legal Services	General Admin Legal-5210 Main			\$136.00
Invoice 18780	5/1/2025				
Cash Payment	G 701-22009 ESCROW- 1701 BAKER PA	Hoff & Barry Legal Services April 2025			\$75.00
Invoice 18778	5/1/2025	Project 22009			
Cash Payment	E 801-42210-304 Legal Services	Fire Department Legal Svcs-Merger			\$2,450.50
Invoice 18777	5/1/2025				
Cash Payment	G 701-22020 ESCROW: KWIK TRIP	Hoff & Barry Legal Services April 2025			\$1,517.00
Invoice 18779	5/1/2025	Project 22020			
Cash Payment	G 701-22021 ESCROW: NORTHSHORE	Hoff & Barry Legal Services April 2025			\$318.00
Invoice 18776	5/1/2025	Project 22021			
Transaction Date	5/1/2025	BoMP/MidCountry/4	10100	Total	\$7,907.00
Refer	0 JASON J.K. KOERTING ENTERPRI	-			
Cash Payment	E 101-45200-311 Contract Service	VETRANS PARK PLUS 2BALL FIELDS 4/29/2026			\$438.99
Invoice 1653	5/4/2025				
Cash Payment	E 101-45200-311 Contract Service	2 BALL FIELDS SECOND M O W OF THEWEEK 4/24/2025			\$85.00
Invoice 1653	5/4/2025				
Cash Payment	E 101-45200-311 Contract Service	4/29/2025 RAINBOW PARK 4/16/2025			\$604.80
Invoice 1653	5/4/2025				

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Cash Payment	E 101-45200-311	Contract Service	BRYANTWOOD PARK 4/29/2025	\$70.76
Invoice 1653	5/4/2025			
Cash Payment	E 101-45200-311	Contract Service	PIONEER PARK 4/29/2025	\$112.00
Invoice 1653	5/4/2025			
Cash Payment	E 101-43000-311	Contract Service	4/29/2025 1 - City Sign North East Side on Co 19	\$35.00
Invoice 1653	5/4/2025			
Cash Payment	E 101-43000-311	Contract Service	4/29/2025 - City Sign Southeast on Hwy 12	\$35.00
Invoice 1653	5/4/2025			
Cash Payment	E 101-43000-311	Contract Service	4/29/2025 City Sign Westside on Hwy 12	\$35.00
Invoice 1653	5/4/2025			
Cash Payment	E 101-43000-311	Contract Service	11 - Large Public are in the middle of town 4/29/2025	\$60.00
Invoice 1653	5/4/2025			
Transaction Date	5/4/2025	BoMP/MidCountry/4	10100	Total \$1,476.55
Refer	0	KD & COMPANY RECYCLING INC	-	
Cash Payment	E 101-43100-224	Street Maintenance Mat	gravel for cleaning up the public works parking lot and popl	\$432.72
Invoice 31364	5/1/2025			
Transaction Date	5/1/2025	BoMP/MidCountry/4	10100	Total \$432.72
Refer	0	LEAGUE OF MINNESOTA CITIES	-	
Cash Payment	E 101-41500-331	Training & Travel	Loss & Safety Workshop	\$20.00
Invoice 428675	4/17/2025			
Cash Payment	E 101-41110-331	Training & Travel	Andrew- LMC Annual Conference	\$275.00
Invoice 429125	4/29/2025			
Transaction Date	4/17/2025	BoMP/MidCountry/4	10100	Total \$295.00
Refer	0	MAAS-KUSSKE, JULIE	-	
Cash Payment	E 101-41110-331	Training & Travel	April 2025 Mileage	\$119.70
Invoice	4/3/2025			
Cash Payment	E 101-41110-331	Training & Travel	Think GREAT Leadership training	\$75.00
Invoice	4/3/2025			
Transaction Date	4/3/2025	BoMP/MidCountry/4	10100	Total \$194.70
Refer	0	METRO WEST INSPECTION SERVI	-	
Cash Payment	E 101-42400-308	Building Inspection	Building Permit Inspections APRIL 2025	\$900.41
Invoice 4573	4/28/2025			
Cash Payment	E 101-42400-308	Building Inspection	1574 BUDD AVE1 AND2 (RENTAL)	\$100.00
Invoice 4573	4/28/2025			
Transaction Date	4/28/2025	BoMP/MidCountry/4	10100	Total \$1,000.41
Refer	0	METROPOLITAN COUNCIL	-	
Cash Payment	E 602-49450-319	Other Consulting Servic	Waste Water Services Def Rev May 2025	\$20,862.19
Invoice 1187292	5/1/2025			
Transaction Date	5/1/2025	BoMP/MidCountry/4	10100	Total \$20,862.19
Refer	0	Michels Utility Services, Inc.	-	
Cash Payment	E 601-49400-437	Miscellaneous	BULK WATER REFUND	\$1,762.00
Invoice	4/25/2025			
Transaction Date	4/25/2025	BoMP/MidCountry/4	10100	Total \$1,762.00
Refer	0	MSFCA	-	

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Cash Payment	E 801-42240-331 Training & Travel	2025 Duluth FOTOS Attendee-Holden Mohs	\$235.00
Invoice	9023	1/20/2025	
Transaction Date	1/20/2025	BoMP/MidCountry/4 10100	Total \$235.00
Refer	0 <i>Opendoor Property Trust I</i>	-	
Cash Payment	G 601-28010 UB overpayment	REFUND: 00-00016400-02-1 5530 BRYANT ST	\$261.54
Invoice		4/28/2025	
Transaction Date	4/28/2025	BoMP/MidCountry/4 10100	Total \$261.54
Refer	0 <i>ORONO IND SCHOOL DISTRICT 27</i>	-	
Cash Payment	E 101-41940-387 Office Lease	May 2025 Rent - Discovery Center	\$3,333.33
Invoice	MAY-25	5/1/2025	
Transaction Date	5/1/2025	BoMP/MidCountry/4 10100	Total \$3,333.33
Refer	0 <i>PEOPLESERVICE, INC.</i>	-	
Cash Payment	E 101-45200-311 Contract Service	(PARKS 30%) June	\$4,360.50
Invoice	PSINV107507	5/15/2025	
Cash Payment	E 101-43000-311 Contract Service	(PUBLIC WORKS 18%) June	\$2,616.30
Invoice	PSINV107507	5/15/2025	
Cash Payment	E 601-49400-311 Contract Service	(WATER 38%) June	\$5,523.30
Invoice	PSINV107507	5/15/2025	
Cash Payment	E 602-49450-311 Contract Service	(SEWER 6%) June	\$872.10
Invoice	PSINV107507	5/15/2025	
Cash Payment	E 101-43100-311 Contract Service	(STREETS 8%) June	\$1,162.80
Invoice	PSINV107507	5/15/2025	
Cash Payment	E 601-49400-322 Postage	Postage - Water Samples	\$16.22
Invoice	PSINV107507	5/15/2025	
Transaction Date	5/15/2025	BoMP/MidCountry/4 10100	Total \$14,551.22
Refer	0 <i>REPUBLIC SERVICES</i>	-	
Cash Payment	E 101-43000-311 Contract Service	Organics Recycling May 2025	\$225.00
Invoice	8.94007E+11	4/30/2025	
Cash Payment	E 101-43000-311 Contract Service	Total Fuel/Environmental Recovery Fee	\$87.95
Invoice	8.94007E+11	4/30/2025	
Transaction Date	4/30/2025	BoMP/MidCountry/4 10100	Total \$312.95
Refer	0 <i>RITEWAY</i>	-	
Cash Payment	E 603-49455-203 Printed Forms & Paper	Utility Billing Postcards	\$67.68
Invoice	2530869	4/28/2025	
Cash Payment	E 601-49400-352 General Public Informati	Utility Billing Postcards	\$67.68
Invoice	2530869	4/28/2025	
Cash Payment	E 602-49450-352 General Public Informati	Utility Billing Postcards	\$67.68
Invoice	2530869	4/28/2025	
Transaction Date	4/28/2025	BoMP/MidCountry/4 10100	Total \$203.04
Refer	0 <i>TERRAMARK</i>	-	
Cash Payment	E 101-41910-302 Planning Services	General Planning Consulting - Qtr. 4 2024	\$5,441.00
Invoice	20240037	10/1/2024	
Cash Payment	G 701-22011 ESCROW: 5060 HWY 12	Collision Corner IUP Enforcement (Terramark)	\$412.00
Invoice	20240037	10/1/2024	Project 22011
Cash Payment	G 701-22017 ESCROW: 1741 BUDD AVE	Planning Services- 1741 Budd (Terramark)	\$1,107.25
Invoice	20240037	10/1/2024	Project 22017

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Cash Payment	G 701-22012	ESCROW: 5370 HWY 12	5370 Highway 12 Site Plan (Terramark)		\$1,725.25
Invoice	20240037	10/1/2024		Project 22012	
Cash Payment	G 701-22009	ESCROW- 1701 BAKER PA	Planning Services- Baker Trail Villa (Terramark)		\$154.50
Invoice	20240037	10/1/2024		Project 22009	
Cash Payment	G 701-22005	Escrow-Maple Plain Develop	MP Downtown Redevelopment (Terramark)		\$1,442.00
Invoice	20240037	10/1/2024		Project 22005	
Cash Payment	E 101-41910-302	Planning Services	MP Sign Permit Review		\$128.75
Invoice	20240037	10/1/2024			
Cash Payment	E 101-41910-302	Planning Services	MP Zoning Verification		\$128.75
Invoice	20240037	10/1/2024			
Cash Payment	G 701-22010	ESCROW: 5839 HWY 12	Planning Services (Terramark)		\$927.00
Invoice	20240037	10/1/2024		Project 22010	
Cash Payment	G 701-22006	ESCROW- 5410 HWY 12 (N	Planning Services (Terramark)		\$309.00
Invoice	20240037	10/1/2024		Project 22006	
Cash Payment	G 701-22020	ESCROW: KWIK TRIP	Planning Services (Terramark)		\$412.00
Invoice	20240037	10/1/2024		Project 22020	
Transaction Date	10/1/2024		BoMP/MidCountry/4 10100	Total	\$12,187.50
Refer	0	TOSHIBA AMERICA BUSINESS SO	-		
Cash Payment	E 101-41500-413	Office Equipment Rental	TOSHIBA COPIER May 2025		\$145.72
Invoice	5034265500	5/6/2025			
Cash Payment	E 101-41500-201	Operating Supplies	Black/White Copy May 2025		\$9.38
Invoice	5034265500	5/6/2025			
Cash Payment	E 101-41500-201	Operating Supplies	Color Copies May 2025		\$99.21
Invoice	5034265500	5/6/2025			
Transaction Date	5/6/2025		BoMP/MidCountry/4 10100	Total	\$254.31
Refer	0	WEST HENNEPIN PUBLIC SAFETY	-		
Cash Payment	E 101-42110-306	Police Administration	Police Contract Services -June 2025		\$56,557.55
Invoice		10/30/2024			
Transaction Date	10/30/2024		BoMP/MidCountry/4 10100	Total	\$56,557.55
Refer	0	Wipf, Ronald	-		
Cash Payment	G 601-28010	UB overpayment	REFUND: Account 01-00014800-00-6 5426 JOYCE ST		\$192.83
Invoice		5/14/2025			
Transaction Date	5/14/2025		BoMP/MidCountry/4 10100	Total	\$192.83
Refer	0	AT&T MOBILITY	-		
Cash Payment	E 101-45200-321	Telephone & Internet	Hot Spots Mar 26, 2025- Apr 25, 2025		\$76.46
Invoice	287349505121X05	4/25/2025			
Transaction Date	4/11/2025		BoMP/MidCountry/4 10100	Total	\$76.46
Refer	0	ADAMS PEST CONTROL	-		
Cash Payment	E 101-45200-311	Contract Service	Account 10059111 - Prevention Plus - May 2025		\$133.44
Invoice	4109637	5/12/2025			
Transaction Date	5/12/2025		BoMP/MidCountry/4 10100	Total	\$133.44
Refer	0	FRONTIER	-		
Cash Payment	E 601-49400-321	Telephone & Internet	SCADA #763-479-3047-111308-2 05/10/25-06/09/24		\$79.46
Invoice		5/10/2025			

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Transaction Date	5/10/2025	BoMP/MidCountry/4	10100	Total	\$79.46
Refer	0 GERTENS	-			
Cash Payment	E 101-45200-201 Operating Supplies	-	sprinklers for new sod at veterans park		\$80.98
Invoice	963315	5/12/2025			
Transaction Date	5/12/2025	BoMP/MidCountry/4	10100	Total	\$80.98
Refer	0 GJERSTAD, DEBRA	-			
Cash Payment	E 358-47150-437 Miscellaneous	-	Interest & Fees Refund for Levy 25245 1st Half		\$396.61
Invoice		1/14/2025			
Transaction Date	1/14/2025	BoMP/MidCountry/4	10100	Total	\$396.61
Refer	0 JLR GARAGE DOOR SERVICE INC	-			
Cash Payment	E 101-42290-401 Building Repair & Mainte	-	Garage Door Services		\$525.00
Invoice	6654	3/21/2025			
Transaction Date	3/21/2025	BoMP/MidCountry/4	10100	Total	\$525.00
Refer	0 LARSON, KEVIN	-			
Cash Payment	E 101-41500-331 Training & Travel	-	Mileage - May 2025		\$74.20
Invoice		5/5/2025			
Transaction Date	5/5/2025	BoMP/MidCountry/4	10100	Total	\$74.20
Refer	0 MEDIACOM	-			
Cash Payment	E 801-42280-321 Telephone & Internet	-	phone service 05/16/25 through 06/15/25		\$11.05
Invoice		5/9/2025			
Transaction Date	5/9/2025	BoMP/MidCountry/4	10100	Total	\$11.05
Refer	0 VESSCO, INC	-			
Cash Payment	E 601-49400-400 Equipment Repair & Mai	-	annual chlorine regulator rebuild		\$420.40
Invoice	97489	4/30/2025			
Transaction Date	4/30/2025	BoMP/MidCountry/4	10100	Total	\$420.40

Fund Summary

	10100 BoMP/MidCountry/4M	
101 GENERAL FUND		\$100,505.87
358 2024A GO Bonds		\$396.61
601 WATER FUND		\$11,496.02
602 SEWER FUND		\$23,654.47
603 STORM WATER FUND		\$1,202.68
701 PLAN REVIEW ESCROWS		\$9,021.50
801 FIRE PARTNERSHIP FUND		\$9,292.87
		\$155,570.02

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$155,570.02
Total	\$155,570.02

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Payments Batch 052725 ACH PAY**\$10,545.14**

Refer	0 ARVIG	Ck# 004560E 5/25/2025	
Cash Payment	E 101-41500-321 Telephone & Internet	Fiber Internet 04-28-25-05-27-25	\$154.65
Invoice	4/28/2025		
Cash Payment	E 601-49400-321 Telephone & Internet	Fiber Internet 04-28-25-05-27-25	\$154.65
Invoice	4/28/2025		
Cash Payment	E 801-42280-321 Telephone & Internet	Fiber Internet 04-28-25-05-27-25	\$154.65
Invoice	4/28/2025		
Transaction Date	4/28/2025	BoMP/MidCountry/4 10100	Total \$463.95
Refer	0 CENTERPOINT ENERGY	Ck# 004561E 5/19/2025	
Cash Payment	E 801-42280-383 Gas Utilities	Fire Station 03/19/25 - 04/17/25	\$520.09
Invoice	4/21/2025		
Transaction Date	4/21/2025	BoMP/MidCountry/4 10100	Total \$520.09
Refer	0 GOOGLE.COM	Ck# 004562E 5/5/2025	
Cash Payment	E 101-41500-309 EDP, Software and Desi (CITY- 10 USERS - GOOGLE) March 2025		\$83.00
Invoice	5235254557 4/30/2025		
Cash Payment	E 801-42210-309 EDP, Software and Desi (FIRE - 22 USERS - GOOGLE) March 2025		\$182.44
Invoice	5235254557 4/30/2025		
Transaction Date	4/30/2025	BoMP/MidCountry/4 10100	Total \$265.44
Refer	0 MUNICIPALPAY	Ck# 004563E 5/5/2025	
Cash Payment	E 101-41500-455 Bank Fees	496090224882 Fees 04/01/25 - 04/30/25	\$62.25
Invoice	4/1/2025		
Transaction Date	4/1/2025	BoMP/MidCountry/4 10100	Total \$62.25
Refer	0 XCEL ENERGY	Ck# 004564E 5/31/2025	
Cash Payment	E 101-43100-381 Electric Utilities	5601 HIGHWAY 12	\$38.93
Invoice	1181783740 5/8/2025		
Cash Payment	E 101-45200-381 Electric Utilities	1720 BUDD AVE	\$35.29
Invoice	1181783740 5/8/2025		
Cash Payment	E 101-45200-381 Electric Utilities	1481 RAINBOW AVE	\$188.29
Invoice	1181783740 5/8/2025		
Cash Payment	E 601-49400-381 Electric Utilities	1666 BUDD AVE	\$111.96
Invoice	1181783740 5/8/2025		
Cash Payment	E 602-49450-381 Electric Utilities	5829 HIGHWAY 12	\$250.30
Invoice	1181783740 5/8/2025		
Cash Payment	E 101-43100-381 Electric Utilities	4802 HIGHWAY 12	\$31.50
Invoice	1181783740 5/8/2025		
Cash Payment	E 601-49400-381 Electric Utilities	1650 PIONEER AVE UNIT WATER PLAN	\$3,031.21
Invoice	1181783740 5/8/2025		
Cash Payment	E 101-43000-381 Electric Utilities	5160 OAK ST	\$47.67
Invoice	1181783740 5/8/2025		
Cash Payment	E 101-43000-381 Electric Utilities	1501 BAKER PARK RD	\$19.92
Invoice	1181783740 5/8/2025		
Cash Payment	E 101-43000-381 Electric Utilities	5186 MAIN ST E	\$17.17
Invoice	1181783740 5/8/2025		
Cash Payment	E 101-43000-381 Electric Utilities	5240 MAIN ST E	\$8.69
Invoice	1181783740 5/8/2025		

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Cash Payment	E 101-45200-381	Electric Utilities	1750 BUDD AVE		\$38.53
Invoice	1181783740	5/8/2025			
Cash Payment	E 101-45200-381	Electric Utilities	1490 PARKVIEW RD		\$41.94
Invoice	1181783740	5/8/2025			
Cash Payment	E 101-45200-381	Electric Utilities	4997 OAK ST UNIT IRRIG		\$9.08
Invoice	1181783740	5/8/2025			
Transaction Date	5/8/2025	BoMP/MidCountry/4	10100	Total	\$3,870.48
Refer	0 STANDARD INSURANCE CO	Ck# 004565E 5/2/2025			
Cash Payment	G 101-21708	Life Insurance	Life Insurance - May premium 2025		\$8.02
Invoice		4/16/2025			
Transaction Date	4/16/2025	BoMP/MidCountry/4	10100	Total	\$8.02
Refer	0 TASC	-			
Cash Payment	E 101-41500-437	Miscellaneous	COBRA Services 4/1/2025-3/31/2026		\$334.99
Invoice	IN3413904	3/31/2025			
Transaction Date	3/31/2025	BoMP/MidCountry/4	10100	Total	\$334.99
Refer	0 VERIZON	Ck# 004566E 5/31/2025			
Cash Payment	E 601-49400-321	Telephone & Internet	4G JETPAK 5/11/25-06/10/25		\$55.78
Invoice	6113130200	5/10/2025			
Transaction Date	5/10/2025	BoMP/MidCountry/4	10100	Total	\$55.78
Refer	0 HEALTHPARTNERS	Ck# 004567E 5/31/2025			
Cash Payment	G 101-21706	Health Insurance	Health Insurance June 2025		\$1,265.38
Invoice	92805716906	5/4/2025			
Transaction Date	5/4/2025	BoMP/MidCountry/4	10100	Total	\$1,265.38
Refer	0 CENTERPOINT ENERGY	Ck# 004571E 5/31/2025			
Cash Payment	E 601-49400-383	Gas Utilities	WTP 03/20/2025-04/17/2025		\$224.15
Invoice		4/25/2025			
Cash Payment	E 602-49450-383	Gas Utilities	LIFT STATION 03/20/2025-04/17/2025		\$30.50
Invoice		4/25/2025			
Cash Payment	E 101-43000-383	Gas Utilities	PUBLIC WORKS 03/20/2025-04/17/2025		\$231.97
Invoice		4/25/2025			
Transaction Date	4/25/2025	BoMP/MidCountry/4	10100	Total	\$486.62
Refer	0 MUNICIPAY	Ck# 004570E 5/5/2025			
Cash Payment	E 601-49400-309	EDP, Software and Desi	496090223884 Fees 04/01/25 - 04/30/25		\$340.55
Invoice		4/1/2025			
Transaction Date	4/1/2025	BoMP/MidCountry/4	10100	Total	\$340.55
Refer	0 XCEL ENERGY	Ck# 004568E 5/31/2025			
Cash Payment	E 801-42280-381	Electric Utilities	ELECTRICITY 03/24/25 - 04/22/25		\$414.17
Invoice	1178583992	4/23/2025			
Transaction Date	4/23/2025	BoMP/MidCountry/4	10100	Total	\$414.17
Refer	0 XCEL ENERGY	Ck# 004569E 5/31/2025			
Cash Payment	E 101-43100-381	Electric Utilities	STREET LIGHTS 04/03/25 to 05/02/25		\$2,457.42
Invoice	1180803043	5/5/2025			
Transaction Date	5/5/2025	BoMP/MidCountry/4	10100	Total	\$2,457.42

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Fund Summary

	10100 BoMP/MidCountry/4M	
101 GENERAL FUND		\$5,074.69
601 WATER FUND		\$3,918.30
602 SEWER FUND		\$280.80
801 FIRE PARTNERSHIP FUND		\$1,271.35
		<hr/>
		\$10,545.14

Pre-Written Checks	\$10,210.15
Checks to be Generated by the Computer	\$334.99
	<hr/>
Total	\$10,545.14

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Payments Batch 052725 STREET PROJ					\$10,402.50
Refer	0 BOLTON & MENK, INC.				-
Cash Payment	E 458-43000-303	Engineering Services	2024 Street Project Engineering		\$10,402.50
Invoice 361383		4/28/2025			
Transaction Date	4/28/2025	BoMP/MidCountry/4	10100	Total	\$10,402.50

Fund Summary	
	10100 BoMP/MidCountry/4M
458 2024 STREET RECONSTRUCTION	\$10,402.50
	\$10,402.50

Pre-Written Checks	\$0.00
Checks to be Generated by the Computer	\$10,402.50
Total	\$10,402.50



Executive Summary

City Council Business Meeting

AGENDA ITEM: Staff Reports
PREPARED BY: Jacob Kolander, City Administrator
RECOMMENDED ACTION: Approve Staff Reports

Included in the packet are the staff reports for the following:

- A. Fire Department
- B. West Hennepin Public Safety
- C. City Engineer
- D. Public Works
- E. City Planner
- F. Administration & Finance



Maple Plain Fire Department

Fire Chief's Report

April 2025

Maple Plain Fire Department – Chief Rick Denneson

Vision as Fire Chief

To build an organizational structure that provides unity, compassion, necessary tools, equipment, training, and leadership for firefighters to be successful when in action.

Calls April 2025 – report #857 & #553

In April, we responded to 26 calls for service.

- 18 EMS & Rescue calls
- 2 Motor Vehicle Crashes
- 2 Fire calls
- 1 good intent call for smoke / odor removal
- 3 Hazardous calls – chemical issue / wire down

Where these calls are occurring – report #384

Independence – 9 calls

Maple Plain – 16 calls

Three Rivers Parks – 0

Mutual Aid – 1 Call to assist under mutual aid – Assist to West Suburban Fire

We did not request mutual aid for any calls this month.

Training Update

We did several different training courses in the month of April. We had a group of fire fighters that went to the Long Lake Fire Department and sat in on a training session put on by the State Fire Marshall's office covering fire safety and prevention, creating reports accurately and the release of data. In house, we did training on our new grass rig and its operations, building construction and types and electrical hazards – learning about power sources and disconnecting power.

Station Facility

I obtained a quote for the painting of the exterior of the fire station. The quote was from a local businessperson who lives in Maple Plain on Main Street. I forwarded the quote to Administrator Kolander for approval.

Personnel

On April 15th, I received a resignation letter from firefighter Kevin Kolkind. Kevin has served on the fire department for just over 10 years. He has been our fire relief treasurer for the past several years and was always very active with our past steak fry events and silent auctions. Kevin has been promoted several times at work over the last couple of years, leaving him little time to give to the fire department. He is an asset to our department that will be missed.

On Monday April 21st, West Hennepin Public Safety Director Matt DuRose was sworn in as the new Police Chief. On Tuesday April 22nd, we said goodbye to the outgoing Director, Gary Kroells as he retired from his position at West Hennepin. We appreciate the working relationship we have with WHPS and our public safety team.

Merger with West Suburban Fire District

On Monday night April 7th, several members of the West Suburban Fire District came over to the Maple Plain Fire Department to tour our facility and take a closer look at the equipment that we have. After that visit, Chief Leuer said he had 6 phone calls and texts from MPFD members, thanking him for coming over and were in favor of the merger happening hopefully soon.

Chief Leuer sent us documents to share with our membership including their organizational chart, fire board membership, WSFD capital plan and needs that they see with equipment as we move forward with the merger.

Chief Leuer said next steps are to get our transition teams – members from each department, back together with a list of tasks and objectives that need to be done in the transition. We were able to put together some dates and met in the first week of May with our 2nd date the last week in May. Things are moving forward towards a December 31st, 2025, completion goal.

Date: May 8th, 2025

To: Public Safety Commissioners
City of Independence Council Members
City of Maple Plain Council Members

From: Director Matt DuRose

SUBJECT: APRIL 2025 ACTIVITY REPORT



The purpose of this report is to give the reader a quick overview of the activities of the Public Safety Department each month. It also compares monthly and year-to-date information to the reader.

The report is broken down into five categories, as defined by the Criminal Justice Reporting System.

CRIMINAL-- Criminal is broken down into Part I and Part II crimes.

Part I includes crimes against persons versus crimes against property; criminal homicide, forcible rape, robbery assault, aggravated assault, burglary -breaking or entering, larceny-theft, larceny analysis, motor vehicle theft and arson.

Part II includes other assaults, forgery and counterfeiting, fraud, embezzlement, stolen property, buying, receiving, possession; vandalism, weapons, carrying, possessing, etc.; prostitution and commercialized vice, sex offenses; drug abuse violations, gambling, offenses against the family and children, driving under the influence, liquor laws, drunkenness, disorderly conduct, vagrancy, all other offenses, suspicion, curfew and loitering laws - persons under 18; and runaways - persons under 18.

TRAFFIC-- Includes violations of the road and driving laws.

PART III-- Lost and Found: Includes lost and found persons, animals, and property, and stalled and abandoned vehicles.

PART IV-- Casualties: Includes all motor vehicle crashes, boating, and snowmobile; public home occupational accidents, fires, suicides, sudden deaths, burning permits, and burning violations.

PART V-- Miscellaneous Public: Includes open doors, gun permit applications, suspicious activities, animal complaints, motorist assists, alarm calls, parking complaints, house checks, driving complaints, civil matters, family disputes, department assists.

The balance of the report shows the total number of incidents handled, miles driven and how the Public Safety Department received calls. If anyone should desire more detailed statistical data, please contact my office.

Monthly Activity Report

April 2025

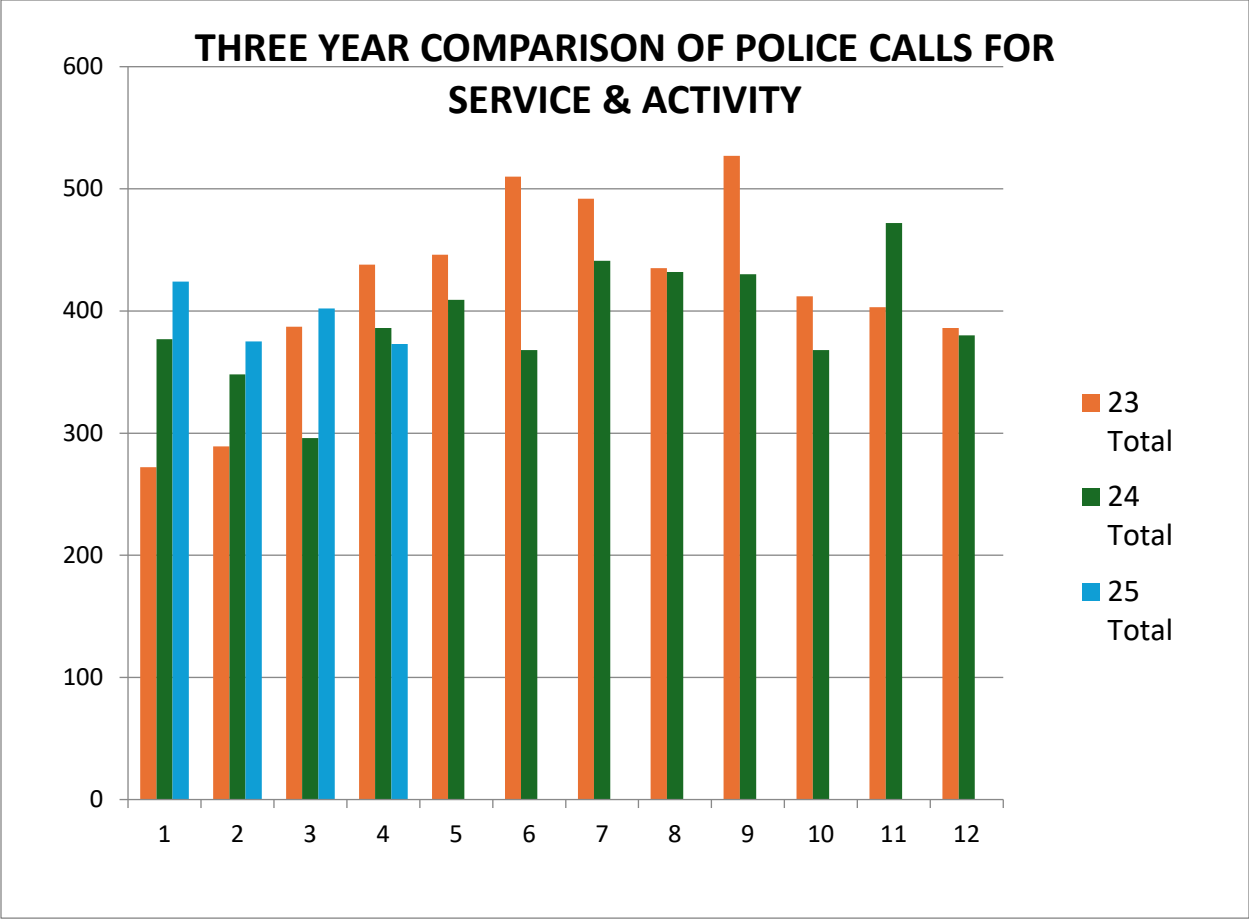
Offense	This Month	Same Month Last Year		This Year To Date		Last Year To Date
City Of Independence						
Criminal	5	9		15		17
Traffic	86	77		368		313
Part III	1	4		18		15
Part IV	25	26		122		124
Part V	101	76		373		366
Total City of Independence	218	192		896		835
City Of Maple Plain						
Criminal	1	1		10		7
Traffic	44	25		184		93
Part III	3	4		11		12
Part IV	36	18		168		89
Part V	37	63		139		196
Total City Of Maple Plain	121	111		512		397
Grand Total Both Cities	339	303		1,408		1,232
TZD	7	54		80		92
Agency Assists	27	29		86		83
Total ICR Reports	373	386		1,574		1,407
How Received						
Fax	5	2		24		19
In Person	14	15		53		56
Mail	1	0		3		5
Other	0	0		4		2
Phone	22	27		89		92
Radio	136	149		558		552
Visual	158	165		703		531
Email	23	19		65		70
Lobby Walk In	14	9		75		80
Total	373	386		1,574		1,407

April 2025 Part I & II**City of Maple Plain #'s 1 & 2**

AGN	ICR	Title	Create Date	Grid #	MOC range	UCR Part
WHPS	25001337	GM B-Card Violation	04-10-2025	02		2

April 2025 Part I & II**City of Independence Grid #'s 3-5**

AGN	ICR	Title	Create Date	Grid #	MOC range	UCR Part
WHPS	25001432	4 th Degree DWI Narcotics – Arrest	04-18-2025	03	DH550	2
WHPS	25001443	4 th Degree DWI – Arrest	04-20-2025	03	JG501	2
WHPS	25001524	Exploitation Threat	04-26-2025	03	N1430	2
WHPS	25001281	4 th Degree DWI Narcotics – Arrest	04-06-2025	05	JG601	2
WHPS	25001541	Abandoned Camper in Ditch	04-28-2025	05	P3600	2



DIRECTOR'S NEWS & NOTES

WEST HENNEPIN PUBLIC SAFETY April 2025 Activity Report

Year to Date Activity Report

At the end of April 2025, West Hennepin Public Safety (WHPS) handled year-to-date a total of 1,574 incident complaints. For the month of April; 218 incidents occurred in the City of Independence and 121 in the City of Maple Plain.

The Criminal Part I and Part II cases for both cities have been highlighted for your review on the attached documents.

Vehicle in Ditch April 1

3700 block CR 92, Independence. Rec'd call of a vehicle in the ditch, driver still in the vehicle. Officer arrived on scene and found front end of the vehicle in the ditch but the back tires still on the roadway. Driver was given a ride home where she worked on calling for a tow.

Burn Violation-Warning April 3

1500 Prairieland Ave, Maple Plain. While on patrol, officer observed a fire taller than the parties standing around it. Two Individuals were located near the fire, one heavily intoxicated. Both parties were identified, warned about the current burn restriction in place, and advised not to let the fire grow to that size again.

Scam April 4

1800 block Howard Ave, Maple Plain. Caller reported a person on the phone asking for personal financial information and telling him to go to his bank and withdraw funds. Caller realized it was a scam and did not send money to the caller. Caller's adult daughter on scene assisted with cancelling all credit cards. They were advised on further actions to take to protect caller's information.

Welfare Check April 5

4400 block Lake Sarah Rd, Independence. Request received for a welfare check on a female who had been in an auto accident several months ago, has been bedridden since the accident and was not healing properly. North Ambulance arrived on scene and transported her. Unknown what hospital she was transported to.

Wire Down
April 5

1800 block Baker Park Rd, Maple Plain. Rec'd call of wire down. Officer responded and found a telephone line hanging down from the pole. There was no danger to the public. Frontier was called to respond.

4th Degree DWI
April 6

Cty Rd 11 and Cty Rd 92, Independence. While on patrol the officer observed vehicle violate several traffic violations and initiated a traffic stop. The driver performed poorly on SFST and was placed under arrest for DWI. He was transported to the police department where a search warrant was obtained. Driver gave a urine sample and was then transported to Rockford. 4th Degree DWI charges pending urine test results.

Animal Complaint
April 7

2000 block Cty Rd 90, Independence. Caller reported being in a park and lost a small dog she was watching. She later called back and found the dog stuck in the creek and as able to rescue it.

Hit Deer
April 9

Cty Rd 6 and Nelson Rd, Independence. Caller reported she was eastbound Cty Rd 6 when a deer ran out of the ditch and struck the driver's side of her vehicle. Officer responded and moved the dead deer to the shoulder of the roadway. Photos were taken of the driver's vehicle and officer assisted removing the sideview mirror as it was dangling from wires. Officer called a party on a deer kill list who agreed to take the deer and was issued a permit for it.

GM B-Card Violation
April 10

Hwy 12 and Pioneer Ave, Maple Plain. Traffic stop initiated for speed. Officer smelled marijuana coming from within the vehicle. Driver admitted smoking marijuana before leaving work and having marijuana in the vehicle. Officer also observed an open bottle of vodka behind the passenger seat. Driver sat in the back of the squad while a vehicle search was performed. A marijuana joint, butts and a pipe with burnt residue and a half-consumed bottle of vodka were located and seized. Driver had a no use of alcohol or drugs restriction, was advised an investigation for the marijuana use regarding his license restriction would be performed and if it constitutes a violation he would be charged by complaint.

Damage to Property**April 11**

700 block Cty Rd 92, Independence. Report taken of a mailbox that was struck while homeowner was out of town. There was no evidence left at the scene. Estimated \$100 damage. No suspects or leads.

Citation**April 12**

Hwy 12 and Maple Ave, Maple Plain. Officer observed driver of a vehicle holding a cell phone and looking down at it and up at the road. Vehicle pulled over for the squad, but suspect was slow to stop and seemed unaware he was being stopped. Driver did stop and admitted holding his phone to disconnect GPS coming from Apple Valley. Driver was cited for holding a wireless device.

Fall**April 13**

4400 block Cty Rd 92, Independence. An officer responded to a party who'd fallen off a horse and was complaining of severe lower leg pain. The officer observed a deformity in her leg and her ankle was offset but she did have feeling in her foot and toes. West Suburban Fire took over medical care and the officer was cleared to leave when paramedics arrived.

Heart**April 14**

1500 block Howard Ave, Maple Plain. Report received of a male not feeling right and had recently had a change in meds. Patient was stable and monitored until paramedics arrived on scene, took over treatment and transported to a hospital.

Abandoned Snowmobile**April 15**

5100 block Independence St, Maple Plain. Call received of a snowmobile blocking the EB lane of Independence St. Officer responded and located it. It was obvious that it had not been properly secured and fell out of the back of a truck or off a trailer. Attempts to contact the current owner were unsuccessful. Officer had it towed.

Pain
April 16

1500 block Howard Ave, Maple Plain. Officer responded to a medical call of a party in pain. Upon arrival the party complained of severe sciatic pain and was weak after having had a dialysis treatment one week ago. Officer stood by with the party until paramedics arrived and transported him to Methodist Hospital.

Fall
April 16

1500 block Howard Ave, Maple Plain. Call received of a party who'd tripped over a curb and sustained abrasions and a possible rib fracture. Upon the officer's arrival Maple Plain Fire and paramedics were on scene assessing and loading the party for transport.

Patio Fire
April 16

4600 block Lake Sara Dr, Independence. Officer observed a large black plume of smoke coming from the backyard of a residence and responded to the scene. Upon arrival there was a large amount of flames and smoke on the ground level patio of the house and flames were approaching an elevated porch. West Suburban Fire was called to respond. In the meantime, the homeowner and a neighbor hosed down the fire until it was extinguished. West Suburban arrived on scene and hosed the area until the scene was safe.

Burning Complaint
April 17

5800 block Main St W, Maple Plain. Report taken of a neighbor who had illegally burned a few days ago and the fire was approximately 5-6 feet tall. The 7-county metro area is currently under DNR burn restrictions. The reporting party was advised to call when it is happening so an officer can respond and enforce the restriction.

Heart
April 18

300 block Cty Rd 19, Independence. Officers responded to a report of a female having chest and back pain and believed she was having a heart attack. Upon arrival they obtained vitals and her medical history. Paramedics arrived on scene and took over patient care. She was not transported.

Arrest
April 18

Cty Rd 90 and Drake Dr, Independence. A vehicle was observed to cross the centerline and fog line and weave within its lane. Vehicle was stopped and while speaking with the driver, signs of impairment were observed. Driver performed poorly on SFTS's and blew 0.00 on the PBT but refused to submit to further eval by a DRE. He was arrested for DWI and transported to the police department where a search warrant was obtained for a blood or urine sample. A blood sample was obtained at HCMC. The driver was then booked into HC Jail. A substance found in the vehicle tested positive for Cocaine. Charges pending.

4th Degree DWI Arrest
April 20

Cty Rd 6 and Cty Rd 90, Independence. Officer observed a vehicle whose registered owner has a revoked DL. Vehicle was stopped, driver ID'd and showed signs of impairment. Only partial SFST's were administered due to a language barrier. Driver was arrested for DWI and transported to the police department where a Orono officer assisted with translation. Driver agreed to a breath test that resulted in .011 BAC. After the booking process was completed, the driver was cited for 4th degree DWI, transported to his residence and released.

Grass Fire
April 20

5000 block Macallister Dr, Independence. Police and MPFD responded to a grass fire in a lowland area and were able to extinguish it. Homeowner admitted having a recreational fire, which is allowed during the DNR burn restriction, but a gust of wind blew sparks into the lowland area that then caught on fire.

Suspicious Vehicle
April 21

1500 Howard Ave, Maple Plain. Officer observed a vehicle parked in a business parking lot when the business was closed. Contact was made with the driver who ID'd himself with a DL and advised he was taking a break from driving to Paynesville from Eagan. All checked out OK. Officer cleared.

Pain
April 21

5300 block Sunset Ln, Independence. Officer responded to a person complaining of stomach pain. Officer obtained vitals and medical history and remained with the patient until paramedics arrived. Patient was transported to the hospital.

Dizzy/Faint
April 22

Cty Rd 6 and Cty Rd 110, Independence. Police responded to a driver who felt dizzy and pulled over onto the shoulder of the roadway. The officer stayed with the driver until paramedics arrived and took over patient care. Driver was eventually able to drive away.

Crash
April 23

Hwy 12 & Halgren Rd, Maple Plain. Police were dispatched to a motor vehicle accident and one passenger was requesting EMS to be checked out for possible whiplash. Vehicle 1 was northbound Halgren Rd, waiting to turn right onto Hwy 12. Vehicle 2 was behind Vehicle 1. Vehicle 1 pulled forward, then and stopped. Vehicle 2 didn't see Vehicle 1 stop and rear-ended Vehicle 1 at slow speed. Minimal damage was caused to both vehicles. Both drivers were issued a crash exchange form and drove from the scene.

Crash
April 24

Cty Rd 6, Ingerson Rd, Independence. Police responded to a vehicle crash with possible injuries and airbag deployment. Fire and paramedics were also dispatched to the scene. Driver 1 was EB Cty Rd 6, went in the south ditch, struck a utility pole, then drove back onto the road and into the WB lane and stopped. Driver 2 was WB Cty Rd 6 and stopped to avoid a collision with Driver 1. Driver 1 thought he might have been at a bar. An HGN test and PBT were administered but no signs of impairment were observed. Driver 1's vehicle was towed. Driver 2 drove from the scene. Driver 1's spouse was contacted but unable to pick him up. He was provided a courtesy ride to his residence. A DVS Driver Eval form was completed on Driver 1.

Civil Issue
April 25

5300 block Hwy 12, Maple Plain. Police spoke to a male whose mother had passed away, a relative had taken some of her property and would not return it or return the party's calls. He was advised to contact the executor of the will and let that person handle it and condolences were expressed.

PD Crash, Wire Down
April 26

CR 6, Ingerson Rd, Independence. Police were dispatched to a vehicle that had gone into the ditch, struck a utility pole and a wire was down. Driver thought he might have fallen asleep while driving. No signs of impairment were observed. Vehicle was towed, Xcel Energy notified of

the damaged pole and wire down and the driver given a ride to McDonald's in Delano for his mother to pick him up.

After Hours
April 27

2000 block CR 90, Independence. A vehicle with its lights out and two people in the back seat was observed in the park after hours. Both were spoken to separately and unaware they were in a park and shouldn't be there that time of day. No signs of criminal activity. They were each given a verbal warning and left the park.

Vehicle Fire
April 29

5400 Timber Trail, Independence. Call received of a truck traveling south on CR 19 with heavy smoke coming from the back. Dispatch Center gave the Officer the R/O's home address, where he responded to and found the driver standing at the back of his truck. Driver said he had a handheld smoke can in the bed of his truck. While driving, the can must have gotten enough air to make the embers smoke heavy again. No fire and the officer cleared.

911 Hangup
April 30

7800 block Turner Rd, Independence. Officer was dispatched to a residence for a 911 hangup. A male caller gave a Texas address, hung up and would not answer when Dispatched called back. Officer found two young males playing in a back yard who admitted dialing 911 by accident. The officer instructed them how to handle accident calls to 911 and a parent was advised.



Real People. Real Solutions.

263

Section 8, Item C.

Suite 200
Chaska, MN 55318-1172

Ph: (952) 448-8838
Fax: (952) 448-8805
Bolton-Menk.com

MEMORANDUM

Date: May 20, 2025
To: Honorable Mayor and City Council
From: David P. Martini, P.E.
RE: May Engineering Report

The following is a summary of the work that Bolton & Menk has completed on behalf of the city during the past month:

Miscellaneous Services

We have attended staff and Council meetings and continue to follow through on the miscellaneous engineering needs of the city. Miscellaneous items include:

- Review and correspondence related to proposed Kwik Trip on Gateway Boulevard.
- Review and correspondence related to the development and new home construction in Baker Trail Villas.
- Permit review associated with Midco fiber installation.
- On-going CIP Planning with city staff.
- On-going support and review of development and improvement projects in coordination with the City Planner and City Staff.
- Lead Service Line replacement project Intended Use Plan (IUP) and Project Priority List (PPL) application submittals for future funding.

Wellhead Protection Plan

- WHPP Part 2 Amendment is due on October 30, 2025. The remaining schedule is as follows:
 - August 7, 2025 – MDH Approval Notice to City
 - August 11, 2025 – Provide Notice to LGUs regarding Plan Approval
 - October 1, 2025 – Begin Implementation Plan

2024 Street Reconstruction Project

- Correspondence related to punch list work and the final lift of pavement has begun. The contractor has resumed construction activities as the weather allows.

Date: May 21, 2025

To: City of Maple Plain

From: Dylan Hoflock, Operator

O & M Report: April 2025

Maple Plain Operations & Maintenance

- There was a total of 58 locates within the city of Maple Plain in the month of April.
- Exercised emergency backup generators at the Water Treatment Facility and the Lift Station, along with alarm dialers to make sure that the components are operating properly when needed.
- Performed monthly preventative maintenance on the Water Treatment Plant and Public Works equipment.
- Performed valve exercising.
- Completed all right of way and water/sewer inspections for the city.
- Performed final reads of all utility changes for properties changing billing.
- Reset the electric city signs as needed.
- Completed the monthly fluoride report as required by the MN Dept of Health.
- Collected and submitted two water samples to be tested for bacteria by a certified lab as required by the MN Dept of Health. (none found)
- Performed backwashing and daily testing of the water for the residuals of chlorine, fluoride, iron, and manganese of the water produced at the Water Treatment Facility.
- Completed monthly expense report and weekly coding of the city's invoices with the Yooz program.
- Performed monthly preventative maintenance on the lift station, which includes drawing down of contents, cleaning floats and level transducer if needed, inspecting how much grease and if any debris has built up in the lift station.



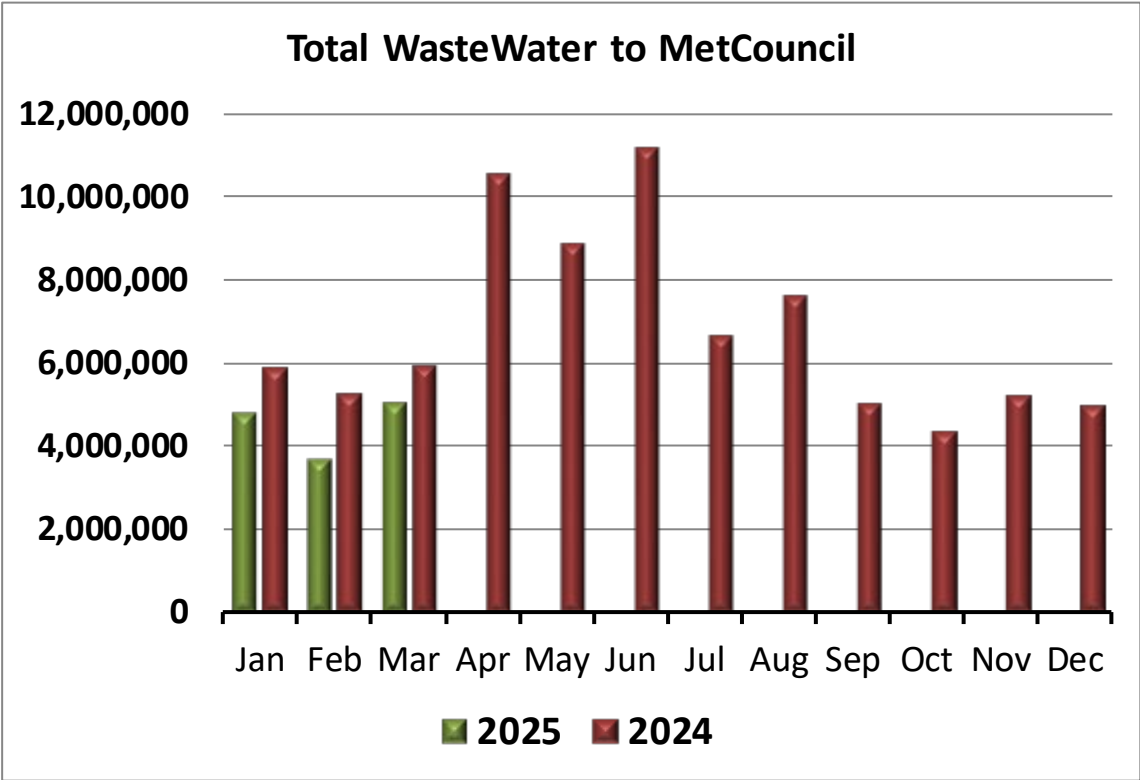
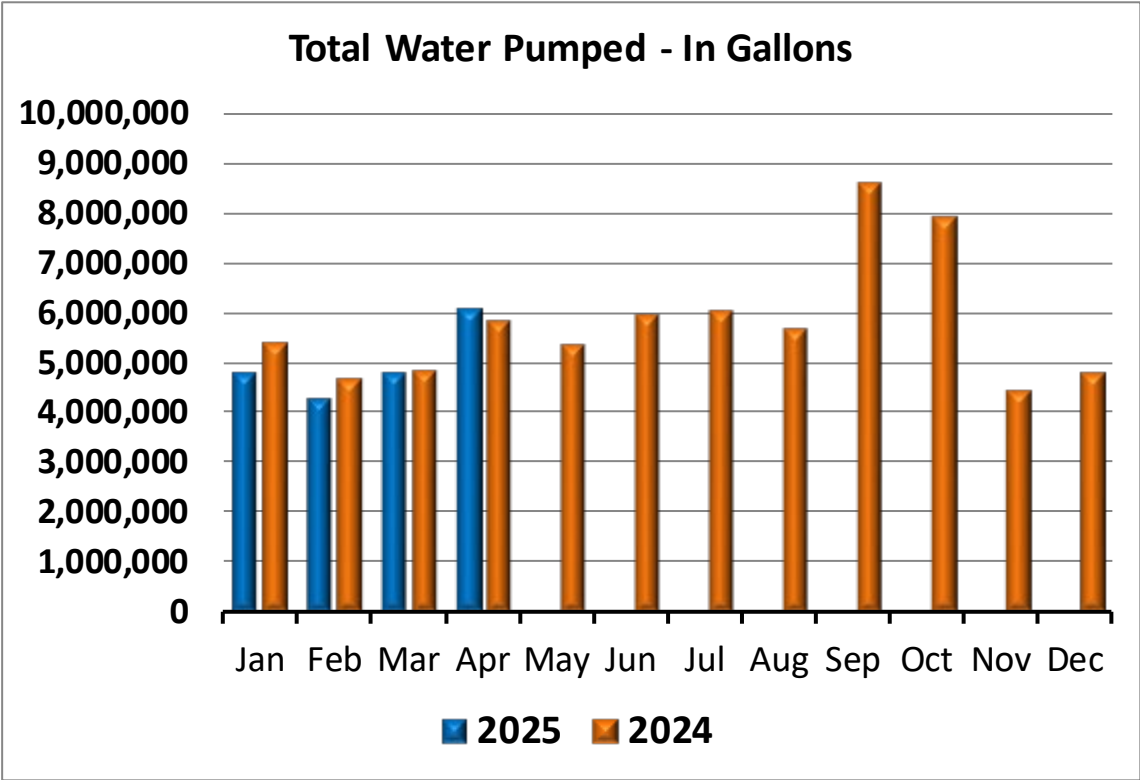
- Raised and lowered flags at the parks as needed.
- Performed daily cleaning of the Rainbow Park and Veterans Pak restrooms.
- Attended bi-weekly city staff meetings.
- Performed daily rounds of inspecting the Water Treatment Facility, public works building, the parks and city hall.
- Mixed Chemicals at the Water Treatment Plant as needed to ensure proper chemical feed into the water treatment process.
- Continuing efforts of editing and documenting on GIS maps of Maple Plain's utilities.
- Completed a street light inspection.
- Cleared out culverts for Pioneer Creek.
- Dragged the baseball fields at Rainbow Park weekly.
- Sprayed weeds in city parks and right of ways as needed.
- Peopleservice completed an annual safety meeting of the water treatment plant and public works facility.
- Attended a water operator training put on by the Minnesota Rural Water Association.
- Completed grass restoration from a water shut down for 5079 Main St E.
- Completed a water shut down for 4965 Main St E to replace a leaking curb stop. (Valley Rich replaced the curb stop for the city)
- Completed quarterly water meter reads for utility billing.
- Clean up on the intersection of Hwy 12 and Oak St from a traffic accident. (contacted MNDot to replace sign)
- There was a sewer back up on Joyce St right next to MH65, American Environmental sent a vacuor truck to help with blockage, the issue was resolved before any damage to homes occurred.
- Replaced 3 of the 4 Aquaflush mechanisms for the Rainbow Park bathrooms.
- Installed the water meter and turned the water on for Spikes and Houles garden center.
- Repaired the water service line for the irrigation at Meadows Park.
- Called in locates for all the stump grindings and for Party in the Park signs.

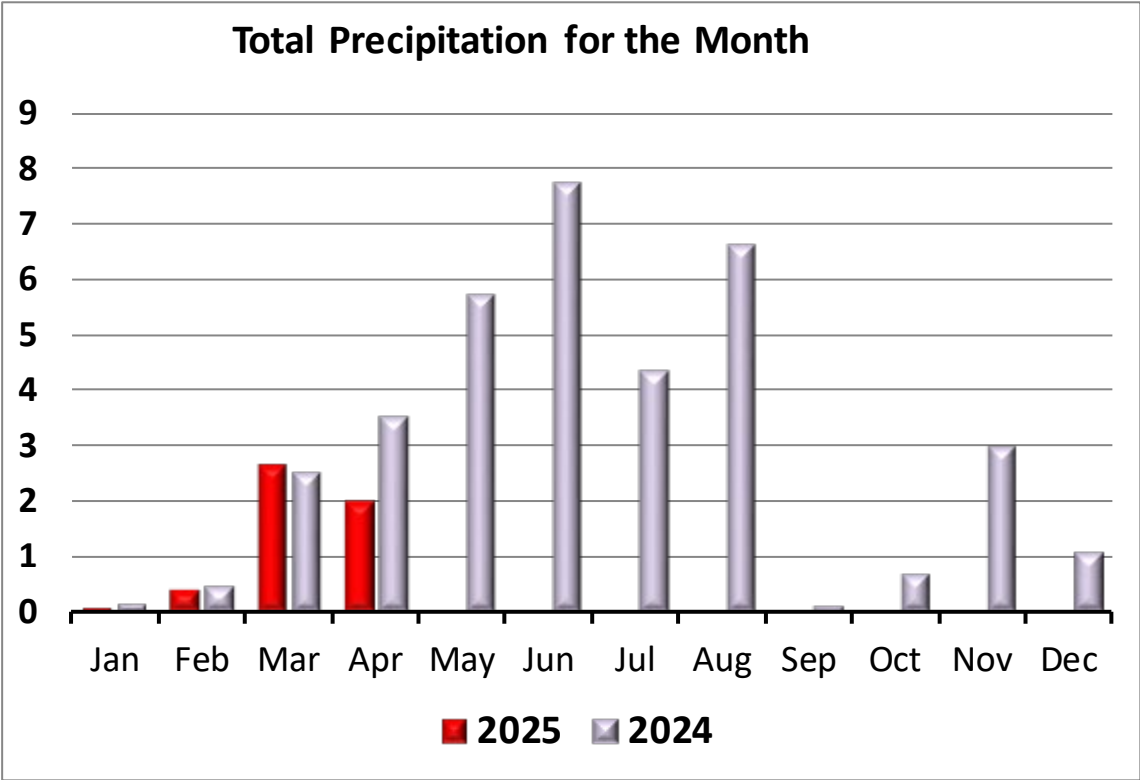


- Installed new water meters for Don Timpe Field irrigation and Veterans Park bathrooms and turned water on. (Jesse Tougtes Plumbing had to do some work to get the new meter to fit for Don Timpe Field)
- Worked on restoration of the public works parking lot from snowplow damages.
- Collect and Submitted the quarterly water quality parameters samples as required by the Dept of Health.
- Completed a water meter investigation for 1644 Howard. (no issues)
- Don Timpe Field prep for Orno High School Baseball team. (replaced lighting in dugouts due to vandals)
- Installed the water meter and turned the water on for Meadows Park.
- Removed the front plow and wing plow from the Mack Truck and the front plow from the F-350.
- Completed the irrigation start ups for Don Timpe Field and Meadows Park. (one irrigation head for Don Timpe Field needs to be replaced)
- Completed a water meter investigation for Spikes and Houles. (replaced frost plate on water meter)
- Completed the biannual hydrant flushing for the city.
- Updated water sampling site plan for the Dept of Health upon request.
- Replaced water meter with cellular endpoint for 4869 Independence St.
- Cleaned up edging waste from Don Timpe Field Volunteers.
- Removed the spring road restriction signs.
- Completed road restoration on Main St E from snowplow damage.
- Called in locates for all sign repairs/replacements.
- Removed the old planters from the Veterans Park entrance.
- Completed inspection of manhole #29 as it has been caving in due to eroding riser rings. (the damage is accelerating and will not last until next cip project)
- 3 T Repair repaired the Tractor Backhoe tire as the tube stem snapped off when pushing back the compost pile at public works.



- Spring clean up of the parks sidewalks, trails and shelters.
- Insulated the wall between the bathrooms at Rainbow Park.
- Brush clean up at Veterans Park, Bryantwood Park and Rainbow Park.
- Removed and replaced the toilet in the men's restroom at Rainbow Park.
- Completed a water meter changeout for Little Munchkins. (old meter was losing battery life)
- Removed the Orno baseball signs that were installed at Don Timpe Field by the team as directed by the administrator.
- Removed and installed new bulletin boards at Veterans Park and Rainbow Park.
- Completed driving safety courses as required by Peopleservice.
- Attended the council meeting on April 29th to give my quarterly staff report to the council.
- Metcouncil completed a 24 month site visit to the water treatment plant to inspect reclaim tank and update wastewater plan.
- Sta-Safe locksmith rekeyed all the locks for the parks.







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City of Maple Plain

Memorandum

To: Mayor and City Council

From: Mark Kaltsas, City Planner

CC: Jacob Kolander, City Administrator

Date: May 27, 2025

Re: City Council Monthly Planning Report – May 2025

Meetings/Correspondence:

- One (1) staff meeting to review current projects: Reviewed project status for North Shore Gymnastics, Kwik Trip, downtown redevelopment and miscellaneous other planning related issues.
- Correspondence and review of application for a new commercial building located at 5380 Pioneer Creek Dr. Reviewed initial submittal and provided feedback to the applicant.
- Follow up and correspondence with City and applicants for 1520 Wyman (Old Haven Homes facility).
- Two (2) meetings and correspondence with potential downtown developer relating to redevelopment site and development agreement. Additional correspondence with property owner’s representative of 5210 Main Street.
- Correspondence and one (1) meeting with MnDOT regarding their review of the Kwik Trip platting. Correspondence with Kwik Trip and city regarding final platting, development agreement, etc.
- Review sign permit for Nutridyn’s renovation.
- Continued working on miscellaneous planning issues relating to code enforcement, sign permit questions, accessory structure/sheds setback questions and potential land use questions.




City Administrator Update

May 2025

Prepared by: Jacob Kolander, City Administrator

- The Fire Taxing District and Merger Discussions continue, we have not set a deadline yet, The Fire Department is working with West Suburban Fire District on details, and Mark and I are working on Bylaws, that we will be reviewing at the next Fire Commission Meeting in July.
- Engineering is working with the Street contractor on Punchlist items, if you have raised any concerns that have not been addressed, please contact us to let us know what those are so we can be sure they are on the list.
- Thank you to everyone that participated in City Clean Up, and especially to our Staff and Council that were present to help out!
- We are still looking for anyone who may be interested in serving on the Planning Commission, Contact me for more information.
- We would like to please ask folks that are using the parks, Not to park in the grass, we want everyone to be able to enjoy their time in the City Parks without having to be forced to issue citations for things as silly as parking in the grass, Thank you!
- Save the Date-
 - June 7th Party in the Park
 - August 18th Battle of the Badges

Respectfully submitted,


Jacob Kolander
City Administrator

CITY OF MAPLE PLAIN

Section 8, Item F.

Abdo Cash Balances

Page 1

April 2025

Fund Descr	Account	MTD Debit	MTD Credit	2025 YTD Bal
10100				
GENERAL FUND	G 101-10100	\$28,470.50	\$155,182.22	\$327,622.23
COMMUNITY EVENTS FUND	G 105-10100	\$0.00	\$0.00	-\$0.22
SPECIAL PROJECTS FUND	G 110-10100	\$0.00	\$0.00	\$0.31
ECONOMIC DEVELOPMENT AUTHORITY	G 200-10100	\$85.83	\$0.00	\$82,526.25
GAMBLING PROCEEDS	G 204-10100	\$599.58	\$0.00	\$11,385.06
REV INTGOVT	G 210-10100	\$0.00	\$0.00	\$0.32
2012A GO Bonds - 2021B Refund	G 351-10100	\$62.33	\$0.00	\$59,934.94
2013A GO Bonds - 2021B Refund	G 352-10100	\$0.00	\$0.00	-\$174.39
2014A GO Bonds	G 353-10100	\$120.92	\$0.00	\$116,271.07
2016A GO Bonds	G 354-10100	\$46.53	\$0.00	\$44,743.66
2018A GO Bonds	G 355-10100	\$99.44	\$0.00	\$95,616.10
2021A GO Bonds	G 356-10100	\$254.19	\$0.00	\$244,420.40
SERIES 2022A BOND PRO CAP INT	G 357-10100	\$41.84	\$0.00	\$40,233.25
2024A GO Bonds	G 358-10100	\$170.88	\$3,679.86	\$164,310.68
PARK IMPROVEMENT FUND	G 401-10100	\$10,063.22	\$0.00	\$60,785.24
CAPITAL IMPROVEMENT PROJECTS	G 451-10100	\$2,132.29	\$11,637.50	\$2,050,330.59
2021 STREET RECONSTRUCTION PJ	G 453-10100	\$0.05	\$0.00	\$49.81
2021 SEWER IMPROVEMENTS	G 454-10100	\$0.00	\$0.00	-\$119,793.50
2022 STREET IMPROVEMENTS	G 455-10100	\$0.10	\$0.00	\$97.40
HIGHWAY 12 WATERMAIN	G 456-10100	\$0.00	\$0.00	-\$365,726.28
2024 STREET RECONSTRUCTION	G 458-10100	\$0.00	\$1,277.50	-\$1,631,295.96
City Hall Development	G 459-10100	\$10.54	\$0.00	\$10,137.17
EQUIPMENT REPLACEMENT FUND	G 501-10100	\$0.00	\$0.00	\$12,000.03
WATER FUND	G 601-10100	\$67,189.63	\$23,613.93	\$1,066,117.61
SEWER FUND	G 602-10100	\$71,857.10	\$25,637.12	\$496,669.82
STORM WATER FUND	G 603-10100	\$11,032.83	\$3,422.91	\$320,916.49
MCGARRYS SEWER REPAIRS	G 604-10100	\$0.00	\$0.00	\$60,236.42
WATER CIP FUND	G 621-10100	\$582.96	\$0.00	\$560,547.81
SANITARY SEWER CIP FUND	G 622-10100	\$103.55	\$0.00	\$99,568.28
STORM WATER CIP FUND	G 623-10100	\$319.29	\$0.00	\$307,015.62
RIGHT OF WAY ESCROWS	G 700-10100	\$0.00	\$0.00	\$1,115.03
PLAN REVIEW ESCROWS	G 701-10100	\$0.00	\$6,948.50	\$16,142.18
FIRE PARTNERSHIP FUND	G 801-10100	\$17,216.36	\$74,228.60	\$2,569.72
FIRE EQUIP & CAPITAL FUND	G 802-10100	\$321.51	\$355.47	\$309,146.94
10100		\$210,781.47	\$305,983.61	\$4,443,520.08
10400				
2024A GO Bonds	G 358-10400	\$0.00	\$0.00	\$107,107.78
2024 STREET RECONSTRUCTION	G 458-10400	\$5,135.26	\$0.00	\$1,354,948.03
10400		\$5,135.26	\$0.00	\$1,462,055.81
		\$215,916.73	\$305,983.61	\$5,905,575.89

City of Maple Plain, Minnesota
Schedule of Investments
For the Month Ending
April 30, 2025

Section 8, Item F.

(CUSIP or Acct #)	Institution	Description	Type	Rate	Deposits - Purchases	Expenditures - Sales	Transfers	Interest	Unadjusted Market Value 4/30/2025	Market Value 4/30/2025	Unrealized gain / loss
35105-101	4M	4M General Fund	Money Market	5.24%	-	-	-	6,736.73	1,918,005.54	1,918,005.54	-
1372507-1	4M	First State Bank and Trust Company, Inc., MO	CD	4.19%	-	-	-	-	244,800.00	244,800.00	-
1372509-1	4M	GBank, NV	CD	4.24%	-	-	-	-	244,700.00	244,700.00	-
1373914-1	4M	CIBC Bank USA	CD	4.19%	-	-	-	-	244,900.00	244,900.00	-
1373910-1	4M	CrossFirst Bank	CD	4.19%	-	-	-	-	244,900.00	244,900.00	-
1373911-1	4M	Cornerstone Bank	CD	4.24%	-	-	-	-	244,700.00	244,700.00	-
1373915-1	4M	Third Coast Bank	CD	1.19%	-	-	-	-	244,900.00	244,900.00	-
1373913-1	4M	Bank 7	CD	4.19%	-	-	-	-	244,900.00	244,900.00	-
1373912-1	4M	Western Alliance Bank	CD	4.22%	-	-	-	-	244,800.00	244,800.00	-
1372508-1	4M	T Bank, National Association, TX	CD	4.25%	-	-	-	-	239,700.00	239,700.00	-
1372506-1	4M	Consumers Credit Union, IL	CD	4.20%	-	-	-	-	239,800.00	239,800.00	-
35105-201	4M	2024A G.O. Improvement Bonds	Bond	5.23%	-	-	-	5,135.26	1,462,055.81	1,462,055.81	-
					-	-	-	11,871.99	5,818,161.35	5,818,161.35	-
500175637	MidCountry	General Fund	Checking	0.00%	165,867.46	(154,031.21)	-	-	299,150.29	299,150.29	-
					165,867.46	(154,031.21)	-	-	299,150.29	299,150.29	-
Total Cash and Investments					\$ 165,867.46	\$ (154,031.21)	\$ -	\$ 11,871.99	\$ 6,117,311.64	\$ 6,117,311.64	\$ -

Deposits in Transit - City \$ -
Outstanding Checks - City \$ (211,735.75)
Reconciled Balance \$ 5,905,575.89

CITY OF MAPLE PLAIN
Monthly Revenue Budget Guideline w/o zero

Account Descr	2023 Amt	2023 Budget	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	%YTD Budget
101 GENERAL FUND							
R 101-31010 Current Ad Valorem Taxes	\$1,203,326.28	\$1,435,957.00	\$1,260,979.54	\$1,465,228.00	\$0.00	\$1,467,290.00	0.00%
R 101-32100 Business Licenses & Permits	\$1,100.00	\$1,450.00	\$1,845.00	\$1,450.00	\$0.00	\$1,450.00	0.00%
R 101-32110 Alcoholic Beverages	\$17,550.00	\$17,430.00	\$17,549.00	\$17,430.00	\$17,510.00	\$17,430.00	100.46%
R 101-32200 Non-Business Licenses/Permits	\$340.00	\$500.00	\$730.00	\$500.00	\$925.00	\$500.00	185.00%
R 101-32210 Building Permits	\$47,204.20	\$30,000.00	\$38,940.40	\$30,000.00	\$12,305.16	\$30,000.00	41.02%
R 101-32275 Right of Way Permit	\$1,000.00	\$1,500.00	\$8,250.00	\$1,500.00	\$500.00	\$2,000.00	25.00%
R 101-33401 Local Government Aid	\$217,082.00	\$216,982.00	\$266,001.00	\$266,001.00	\$25,046.65	\$266,397.00	9.40%
R 101-33404 Small City Assistance	\$0.00	\$0.00	\$27,711.00	\$40,756.00	\$0.00	\$36,866.00	0.00%
R 101-33620 Other County Grants & Aid	\$7,291.21	\$5,000.00	\$7,855.13	\$5,000.00	\$0.00	\$8,000.00	0.00%
R 101-34101 Rent - City Hall & Water Tower	\$53,006.89	\$45,000.00	\$45,021.32	\$45,000.00	\$18,180.04	\$45,000.00	40.40%
R 101-34103 Zoning & Subdivision Fees	\$5,550.00	\$6,775.00	\$5,250.00	\$6,775.00	\$175.00	\$6,775.00	2.58%
R 101-34109 General Government Charges	\$0.00	\$7,826.00	\$0.00	\$7,826.00	\$0.00	\$1,000.00	0.00%
R 101-34950 Other Revenues	\$6,104.74	\$3,300.00	\$9,488.07	\$3,300.00	\$1,849.00	\$3,300.00	56.03%
R 101-35100 Court Fines	\$12,975.59	\$12,000.00	\$10,905.51	\$12,000.00	\$1,672.00	\$10,000.00	16.72%
R 101-35110 Administrative Citations	\$0.00	\$500.00	\$300.00	\$500.00	\$0.00	\$500.00	0.00%
R 101-36210 Interest Earnings	\$17,554.79	\$3,000.00	\$43,430.83	\$3,000.00	\$4,834.39	\$20,000.00	24.17%
R 101-36231 Cable Franchise Fee	\$11,056.40	\$14,000.00	\$12,096.03	\$14,000.00	\$0.00	\$14,000.00	0.00%
R 101-39203 Transfer from Other Fund	\$0.00	\$0.00	-\$69,561.37	\$0.00	\$0.00	\$9,000.00	0.00%
	\$1,601,142.10	\$1,801,220.00	\$1,686,791.46	\$1,920,266.00	\$82,997.24	\$1,939,508.00	
101 GENERAL FUND	\$1,601,142.10	\$1,801,220.00	\$1,686,791.46	\$1,920,266.00	\$82,997.24	\$1,939,508.00	
204 GAMBLING PROCEEDS							
R 204-36230 Contributions & Donations	\$0.00	\$0.00	\$10,465.81	\$0.00	\$633.61	\$9,000.00	7.04%
	\$0.00	\$0.00	\$10,465.81	\$0.00	\$633.61	\$9,000.00	
204 GAMBLING PROCEEDS	\$0.00	\$0.00	\$10,465.81	\$0.00	\$633.61	\$9,000.00	
351 2012A GO Bonds - 2021B Refund							
R 351-31010 Current Ad Valorem Taxes	\$23,903.14	\$23,903.00	\$25,988.00	\$25,988.00	\$0.00	\$27,053.00	0.00%
R 351-36100 Special Assessments	\$5,024.80	\$0.00	\$4,236.35	\$0.00	\$0.00	\$3,135.00	0.00%
	\$28,927.94	\$23,903.00	\$30,224.35	\$25,988.00	\$0.00	\$30,188.00	
351 2012A GO Bonds - 2021B Refund	\$28,927.94	\$23,903.00	\$30,224.35	\$25,988.00	\$0.00	\$30,188.00	

CITY OF MAPLE PLAIN
Monthly Revenue Budget Guideline w/o zero

Account Descr	2023 Amt	2023 Budget	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	%YTD Budget
353 2014A GO Bonds							
R 353-31010 Current Ad Valorem Taxes	\$71,767.53	\$71,768.00	\$69,563.00	\$69,563.00	\$0.00	\$72,608.00	0.00%
R 353-36100 Special Assessments	\$18,738.32	\$14,626.00	\$26,355.02	\$0.00	\$0.44	\$5,886.26	0.01%
	\$90,505.85	\$86,394.00	\$95,918.02	\$69,563.00	\$0.44	\$78,494.26	
353 2014A GO Bonds	\$90,505.85	\$86,394.00	\$95,918.02	\$69,563.00	\$0.44	\$78,494.26	
354 2016A GO Bonds							
R 354-31010 Current Ad Valorem Taxes	\$31,660.63	\$31,661.00	\$30,926.00	\$30,926.00	\$0.00	\$30,191.00	0.00%
R 354-36100 Special Assessments	\$8,489.60	\$10,673.00	\$8,284.04	\$0.00	\$0.19	\$18,043.00	0.00%
	\$40,150.23	\$42,334.00	\$39,210.04	\$30,926.00	\$0.19	\$48,234.00	
354 2016A GO Bonds	\$40,150.23	\$42,334.00	\$39,210.04	\$30,926.00	\$0.19	\$48,234.00	
355 2018A GO Bonds							
R 355-31010 Current Ad Valorem Taxes	\$44,948.29	\$44,948.00	\$48,938.00	\$48,938.00	\$0.00	\$47,520.00	0.00%
R 355-36100 Special Assessments	\$30,717.24	\$19,070.00	\$27,528.06	\$0.00	-\$0.04	\$25,356.00	0.00%
	\$75,665.53	\$64,018.00	\$76,466.06	\$48,938.00	-\$0.04	\$72,876.00	
355 2018A GO Bonds	\$75,665.53	\$64,018.00	\$76,466.06	\$48,938.00	-\$0.04	\$72,876.00	
356 2021A GO Bonds							
R 356-31010 Current Ad Valorem Taxes	\$39,481.41	\$39,481.00	\$39,008.00	\$39,008.00	\$0.00	\$38,536.00	0.00%
R 356-36100 Special Assessments	\$14,942.21	\$0.00	\$21,723.01	\$0.00	\$6,592.28	\$22,112.00	29.81%
	\$54,423.62	\$39,481.00	\$60,731.01	\$39,008.00	\$6,592.28	\$60,648.00	
356 2021A GO Bonds	\$54,423.62	\$39,481.00	\$60,731.01	\$39,008.00	\$6,592.28	\$60,648.00	
357 SERIES 2022A BOND PRO CAP INT							
R 357-31010 Current Ad Valorem Taxes	\$76,230.00	\$0.00	\$74,550.00	\$74,550.00	\$0.00	\$78,120.00	0.00%
	\$76,230.00	\$0.00	\$74,550.00	\$74,550.00	\$0.00	\$78,120.00	
357 SERIES 2022A BOND PRO CAP INT	\$76,230.00	\$0.00	\$74,550.00	\$74,550.00	\$0.00	\$78,120.00	
358 2024A GO Bonds							

CITY OF MAPLE PLAIN
Monthly Revenue Budget Guideline w/o zero

Account Descr	2023 Amt	2023 Budget	2024 Amt	2024 Budget	2025 YTD Amt	2025 Budget	%YTD Budget
R 358-31010 Current Ad Valorem Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,116.00	0.00%
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,116.00	
358 2024A GO Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,116.00	
801 FIRE PARTNERSHIP FUND							
R 801-33420 State 2% Fire Relief Aid	\$38,567.35	\$34,000.00	\$49,027.05	\$36,000.00	\$0.00	\$38,500.00	0.00%
R 801-33423 State Training Reimbursements	\$13,920.00	\$4,500.00	\$13,425.50	\$7,500.00	\$0.00	\$10,000.00	0.00%
R 801-33424 State Retirement Reimbursemen	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
R 801-34207 Maple Plain Fire Protect. Pmt.	\$226,292.52	\$226,292.49	\$224,304.96	\$229,389.00	\$68,693.32	\$206,080.00	33.33%
R 801-34208 Independence Fire Protect. Pmt	\$243,443.40	\$243,443.43	\$278,809.00	\$261,782.00	\$84,183.00	\$252,549.00	33.33%
R 801-34210 Three Rivers Fire Protect. Pmt	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
R 801-36210 Interest Earnings	\$1,180.39	\$0.00	\$5,781.02	\$0.00	\$145.64	\$4,500.00	3.24%
	\$525,903.66	\$510,735.92	\$572,847.53	\$537,171.00	\$153,021.96	\$514,129.00	
801 FIRE PARTNERSHIP FUND	\$525,903.66	\$510,735.92	\$572,847.53	\$537,171.00	\$153,021.96	\$514,129.00	
802 FIRE EQUIP & CAPITAL FUND							
R 802-39200 Interfund Operating Transfers	\$65,000.00	\$0.00	\$65,000.00	\$65,000.00	\$0.00	\$65,000.00	0.00%
	\$65,000.00	\$0.00	\$65,000.00	\$65,000.00	\$0.00	\$65,000.00	
802 FIRE EQUIP & CAPITAL FUND	\$65,000.00	\$0.00	\$65,000.00	\$65,000.00	\$0.00	\$65,000.00	
	\$2,557,948.93	\$2,568,085.92	\$2,712,204.28	\$2,811,410.00	\$243,245.68	\$3,021,313.26	

(((((([Fund]<>"601" Or [Fund] IS Null)) AND ([Fund]<>"602" Or [Fund] IS Null)) AND ([Fund]<>"603" Or [Fund] IS Null)) AND ([Fund]<>"604" Or [Fund] IS Null))

APRIL EXPENDITURES REPORT

Dept	2024 Amt	2025 YTD Budget	April 2025 Amt	2025 YTD Amt	% YTD Budget
General Fund 101					
Council	\$ 68,307.57	\$ 48,287.00	\$ 4,320.62	\$ 21,369.14	44%
Elections	\$ 6,739.06	\$ -	\$ -	\$ (487.04)	
Administration & Financial	\$ 475,776.32	\$ 376,802.00	\$ 33,773.92	\$ 137,225.66	36%
City Attorney	\$ 73,481.82	\$ 38,000.00	\$ 1,642.50	\$ 11,575.00	30%
Planning & Zoning	\$ 48,510.08	\$ 62,800.00	\$ 3,333.33	\$ 14,402.07	23%
Police Administration	\$ 760,043.18	\$ 743,423.00	\$ 58,781.26	\$ 374,252.33	50%
Fire Partnership	\$ 224,304.96	\$ 208,580.00	\$ 17,173.33	\$ 68,693.32	33%
Building Inspection	\$ 15,574.05	\$ 20,000.00	\$ 1,177.10	\$ 1,517.73	8%
Civil Defense	\$ 1,474.82	\$ 500.00	\$ -	\$ 299.82	60%
Public Works	\$ 100,129.49	\$ 70,999.00	\$ 5,756.21	\$ 25,361.40	36%
Highways, Streets, & Roadways	\$ 117,390.21	\$ 106,739.00	\$ 5,997.17	\$ 58,748.93	55%
Parks	\$ 216,579.34	\$ 141,378.00	\$ 6,778.64	\$ 67,057.04	47%
TOTALS	\$ 2,108,310.90	\$ 1,817,508.00	\$ 138,734.08	\$ 780,015.40	43%

Enterprise Funds 601,602,603					
Water Fund	\$ 670,750.89	\$ 686,180.00	\$ 39,063.82	\$ 214,510.02	31%
Sewer Fund	\$ 369,332.49	\$ 479,961.00	\$ 33,187.65	\$ 191,508.48	40%
Stormwater Fund	\$ 142,232.21	\$ 175,801.00	\$ 7,554.90	\$ 50,015.33	28%

Fire Fund 801					
Fire Administration	\$ 323,334.42	\$ 201,137.00	\$ 16,558.06	\$ 52,751.28	26%
Fire Fighting	\$ 120,017.57	\$ 139,070.00	\$ 32,364.09	\$ 35,214.67	25%
Fire Prevention	\$ 1,051.21	\$ 4,000.00	\$ -	\$ -	0%
Fire Training	\$ 24,329.80	\$ 35,200.00	\$ 1,650.00	\$ 5,376.36	15%
Fire Communications	\$ 32,134.31	\$ 32,702.00	\$ 2,410.32	\$ 14,238.13	44%
Fire Apparatus/Equipment	\$ 64,671.66	\$ 70,700.00	\$ 18,241.02	\$ 39,116.60	55%
Medical Services	\$ 2,112.76	\$ 5,500.00	\$ 419.37	\$ 844.75	15%
Fire Stations and Bldgs	\$ 21,996.82	\$ 25,820.00	\$ 2,545.38	\$ 4,458.21	17%
TOTALS	\$ 589,648.55	\$ 514,129.00	\$ 74,188.24	\$ 152,000.00	30%



Executive Summary

City Council Business Meeting

AGENDA ITEM-NEW BUSINESS: 2024 Audit Presentation	
PREPARED BY:	Jacob Kolander, City Administrator
RECOMMENDED ACTION: Approval	

Summary

With the Close of the 2024 Audit, and presentation by Clifton Larson Allen, Staff recommends the approval of the 2024 Financial Audit.



We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

City of Maple Plain

December 31, 2024

Auditor Communications

Christopher Knopik, Principal

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Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

Agenda



Required Communications

- Audit provides reasonable assurance, not *absolute* assurance
- Significant accounting estimates
 - No accounting estimates affecting the financial statements were determined to be particularly sensitive or deemed to have a higher degree of estimation uncertainty
- Accounting Policies
 - GASB Statement No. 100, *Accounting Changes and Error Corrections*, was implemented which resulted in the presentation of changes in fund balance for a major fund that was previously non-major.
 - GASB Statement No. 101, *Compensated Absences*, was implemented which resulted in minor changes to the compensated absences balances as of December 31, 2024.
- Received full cooperation from management



Audit Results

- Unmodified (i.e., “clean”) opinion on the financial statements
- Internal Controls over Financial Reporting – No exceptions noted
- Minnesota Legal Compliance – No exceptions noted

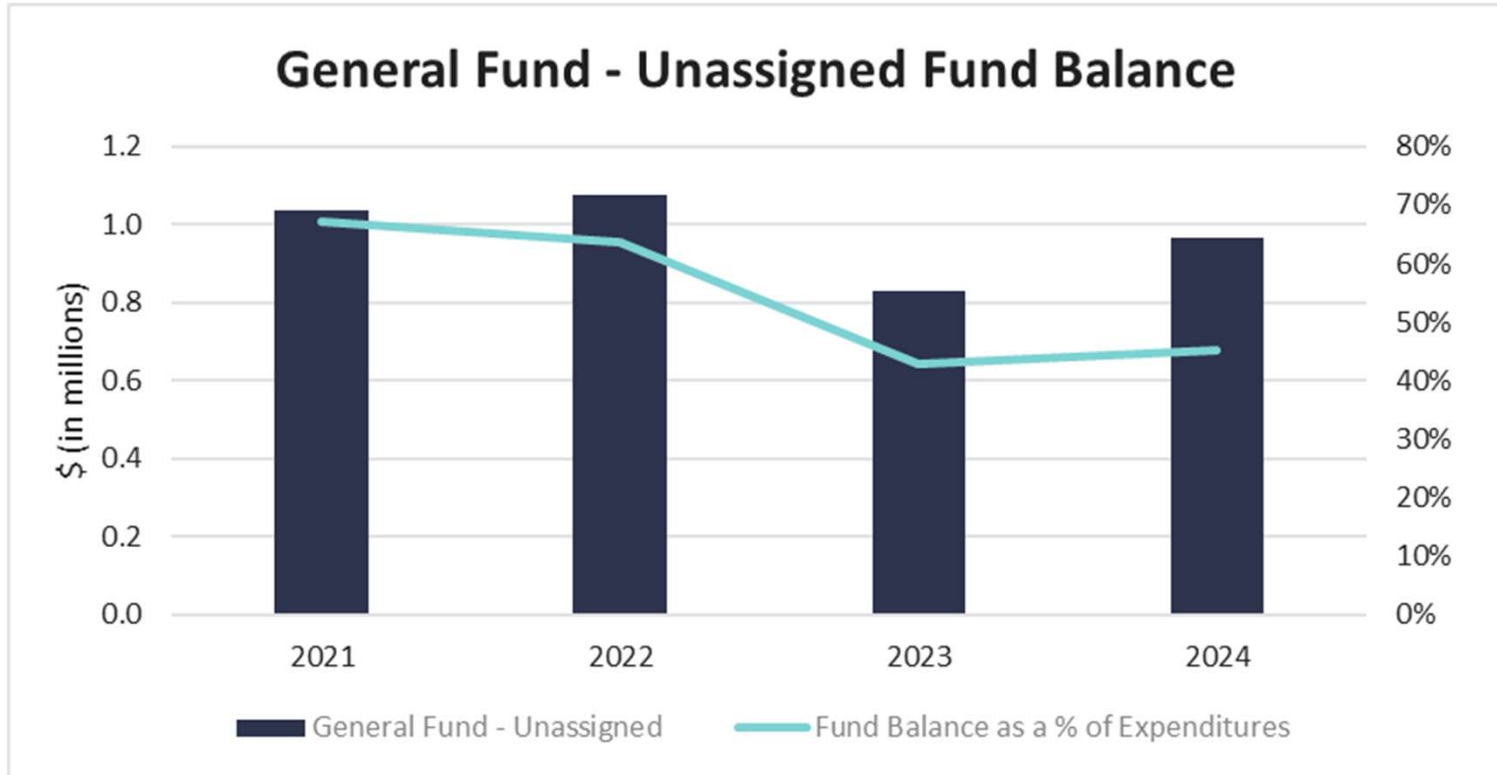


Emerging Issues

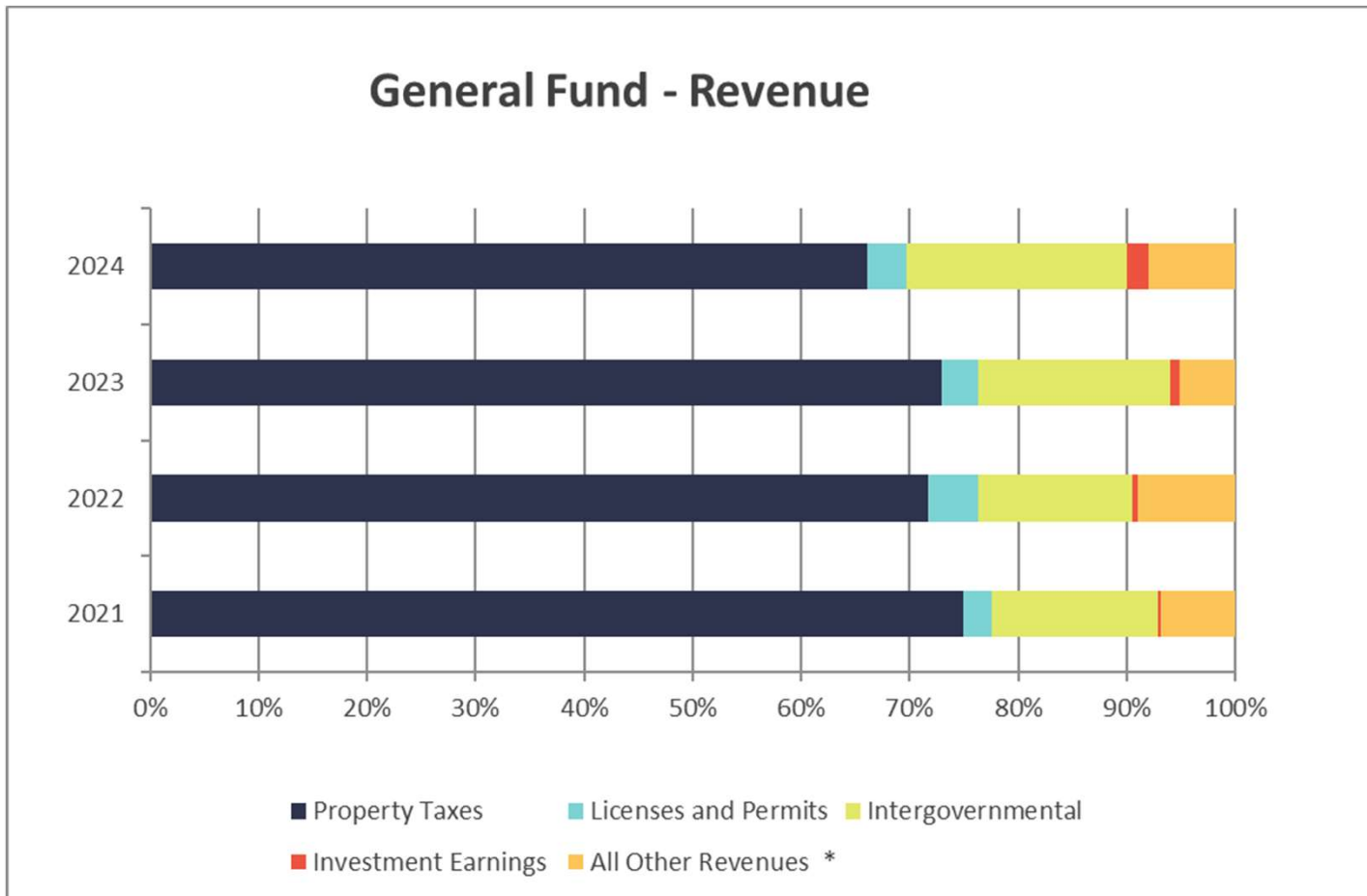
- Statement No. 102 – Certain Risk Disclosures
 - December 31, 2025
 - Could impact note disclosures, nothing within the numbers in the financial statements
- Statement No. 103 – Financial Reporting Model Improvements
 - December 31, 2026
 - Will impact the Management Discussion & Analysis and the layout of the Statement of Changes in Net Position
- Statement No. 104 – Disclosure of Certain Capital Assets
 - December 31, 2026
 - Will impact the presentation in the footnotes of certain capital assets.



Financial Results



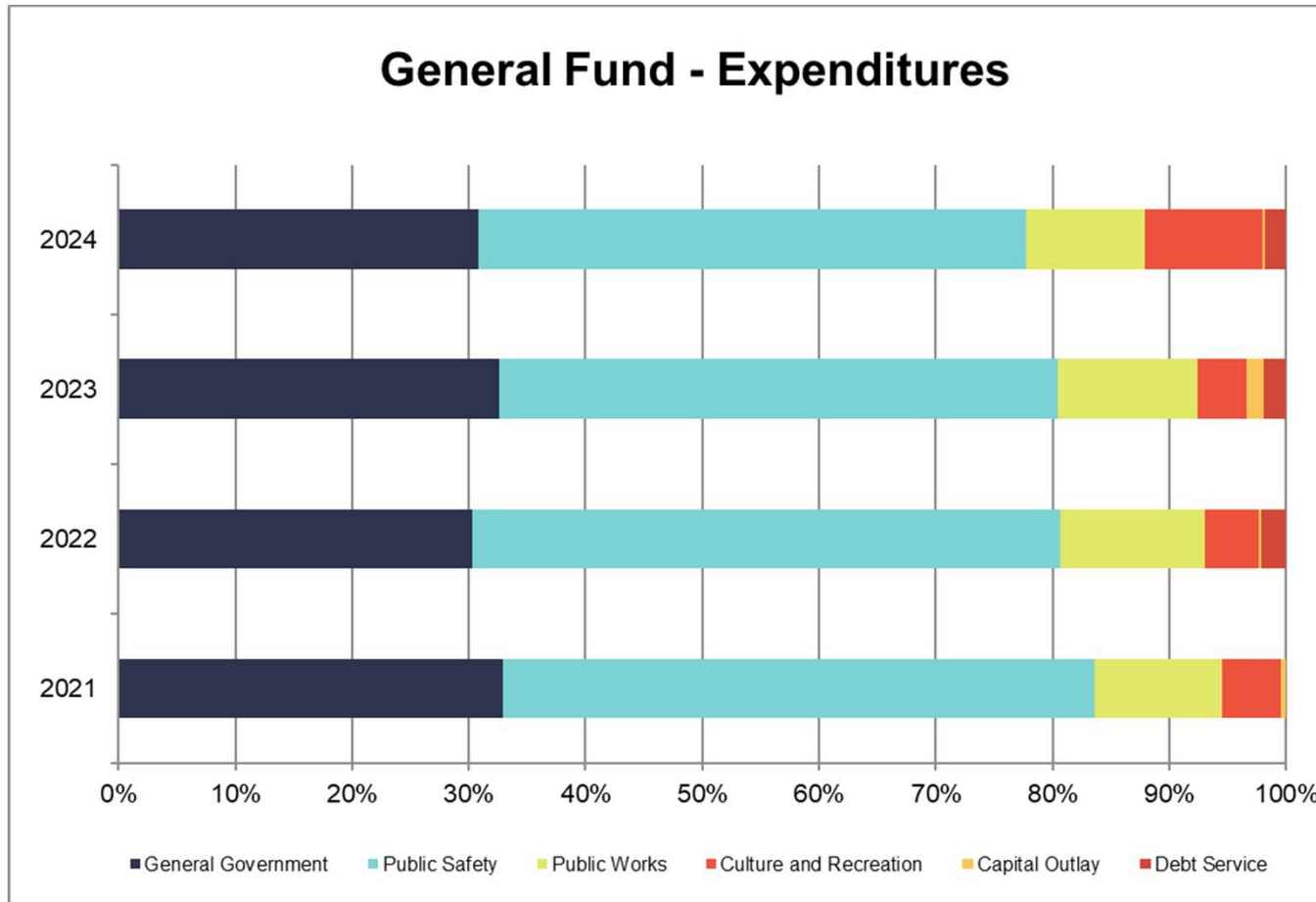
Financial Results (Continued)



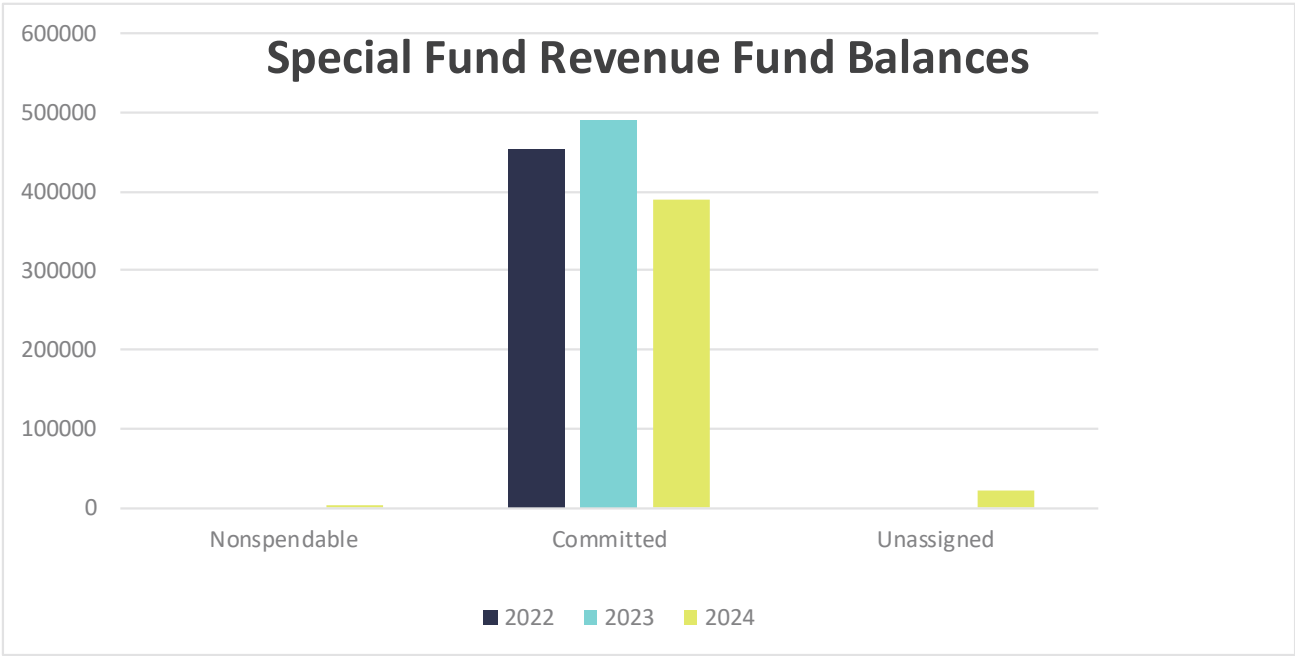
* Includes franchise taxes, special assessments, fines, charges for services, and miscellaneous revenues



Financial Results (Continued)



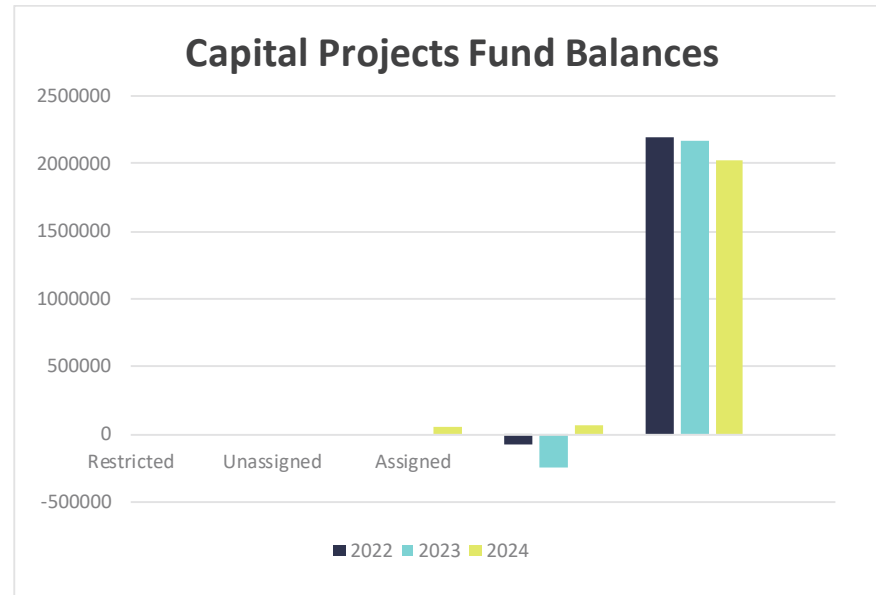
Financial Results (Continued)



Fund	December 31,		Increase (Decrease)
	2024	2023	
Major			
Fire Partnership	\$308,570	\$412,144	(\$103,574)
Nonmajor			
Economic Development	81,865	77,895	3,970
Gambling Proceeds	10,664	-	10,664
American Rescue Fund	-	-	-
Equipment Repair Fund	12,000	-	12,000



Financial Results (Continued)



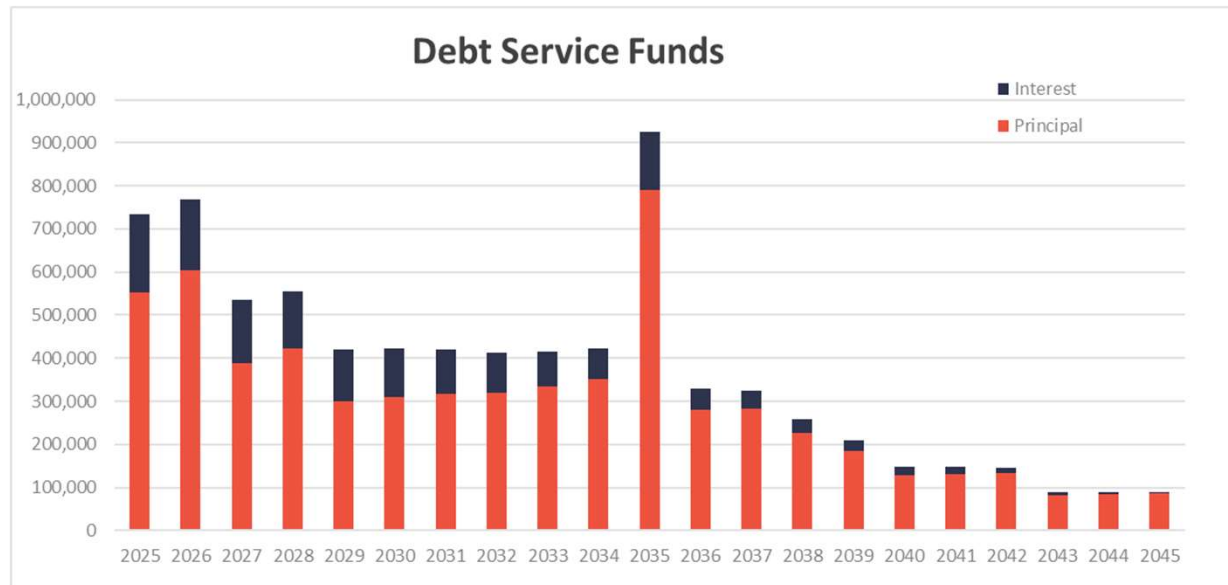
Fund	December 31,		Increase (Decrease)
	2024	2023	
Major			
Capital Project	\$2,047,013	\$2,165,472	(\$118,459)
2024 Street Reconstruction	28,690	(70,577)	99,267
Nonmajor			
Park Improvement Fund	53,996	-	53,996
Downtown Development Fund	-	(179,729)	179,729
2021 Street Reconstruction Fund	49	-	49
2022 Street Reconstruction Fund	97	-	97
City Hall Development Fund	10,056	-	10,056



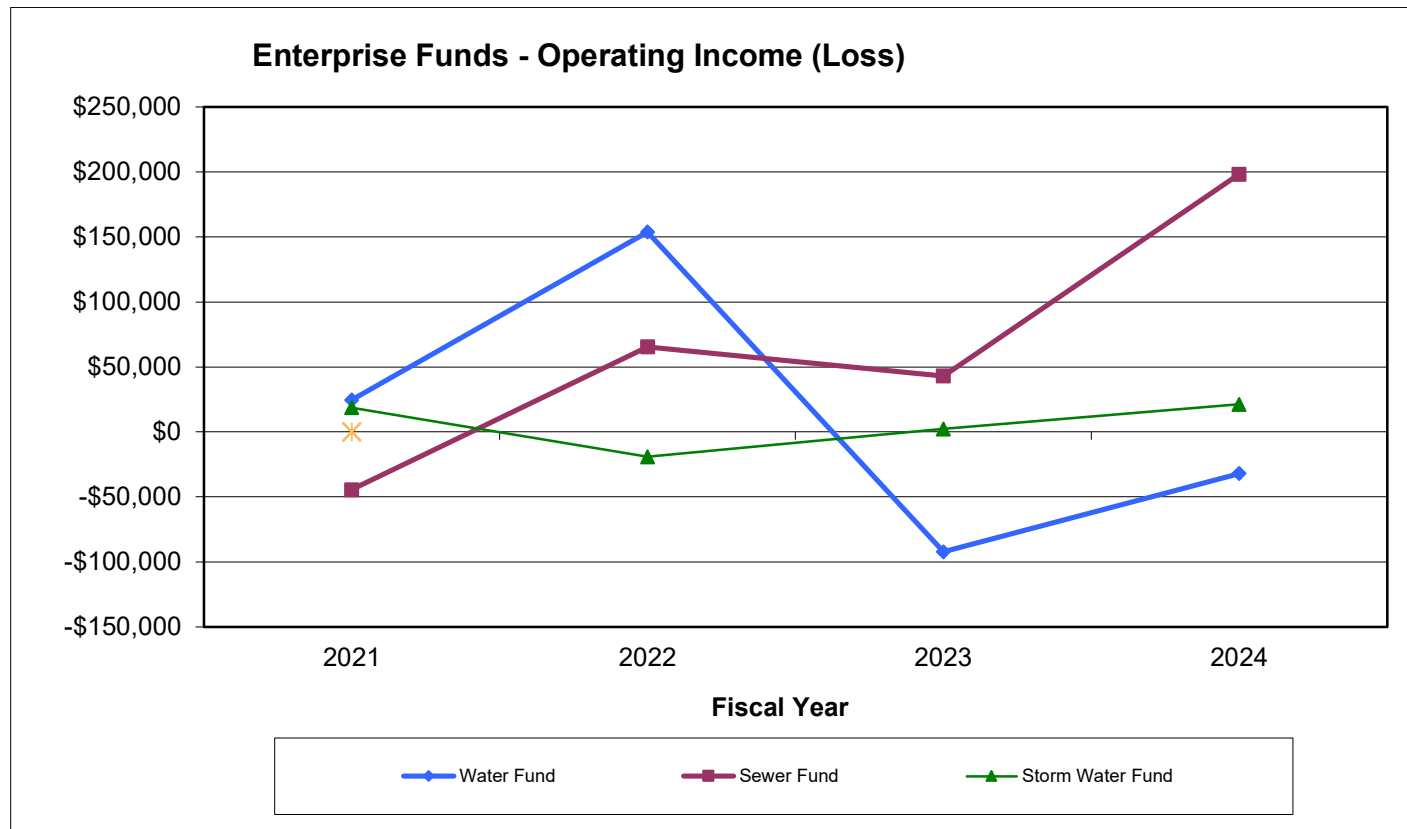
Financial Results (Continued)

Debt Description	Maturity Date	December 31,		
		Total Cash	Total Assets	Remaining Bonds
Major				
2014A G.O. Bonds	2/1/2035	\$200,183	\$281,690	\$920,000
2016A G.O. Bonds	2/1/2037	85,561	159,319	495,000
2018A G.O. Bonds	2/1/2039	152,858	282,732	815,000
2021A G.O. Bonds	2/1/2042	288,422	448,454	880,000
2021B G.O. Bonds	2/1/2028	-	-	90,559
2022A G.O. Bonds	2/1/2028	95,886	95,886	775,000
2024A G.O. Bonds	2/1/2045	169,165	917,710	3,455,800
		<u>\$992,075</u>	<u>\$2,185,791</u>	<u>\$7,431,359</u>

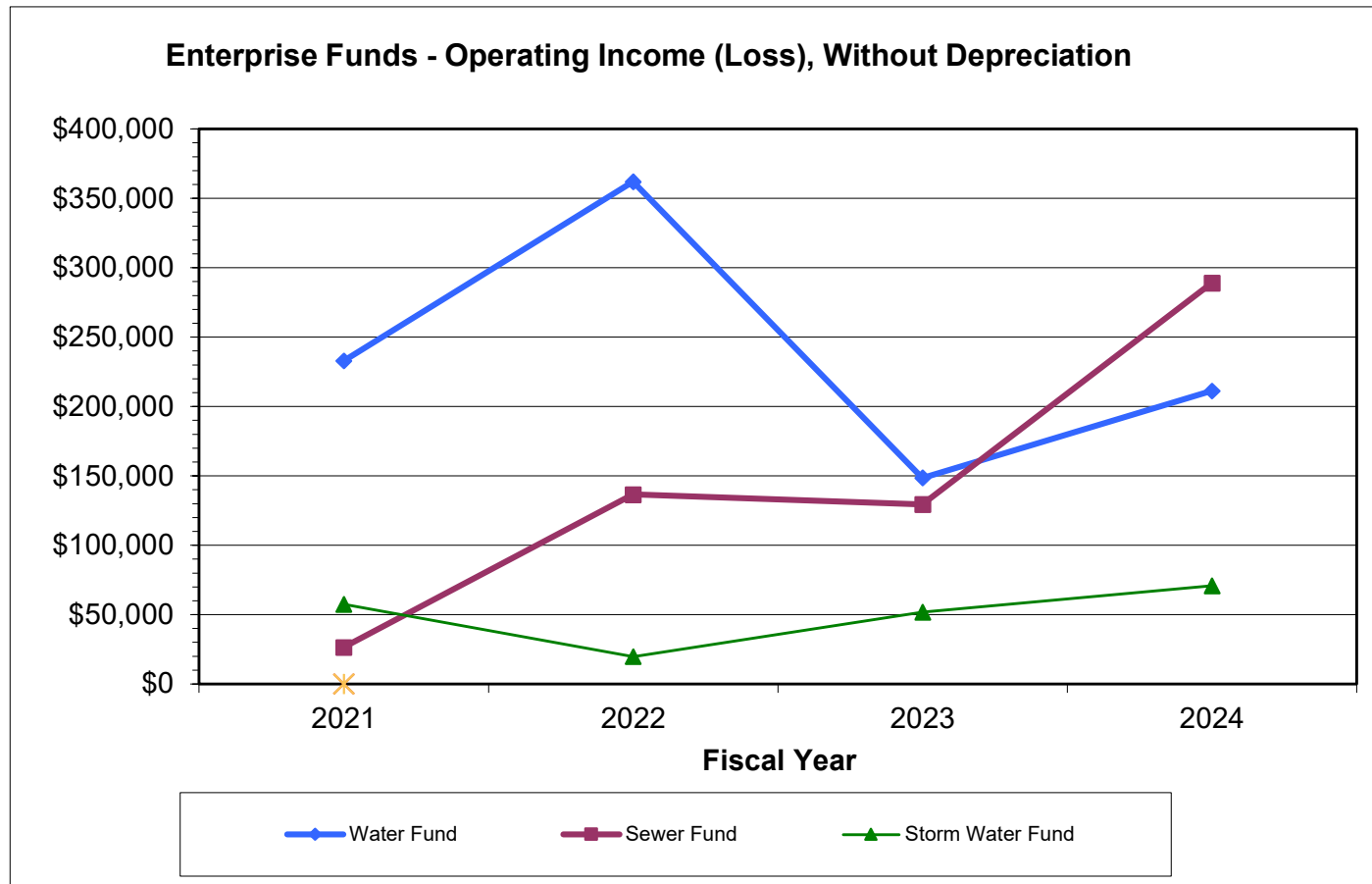
Total Remaining Interest Payments \$ 2,634,198



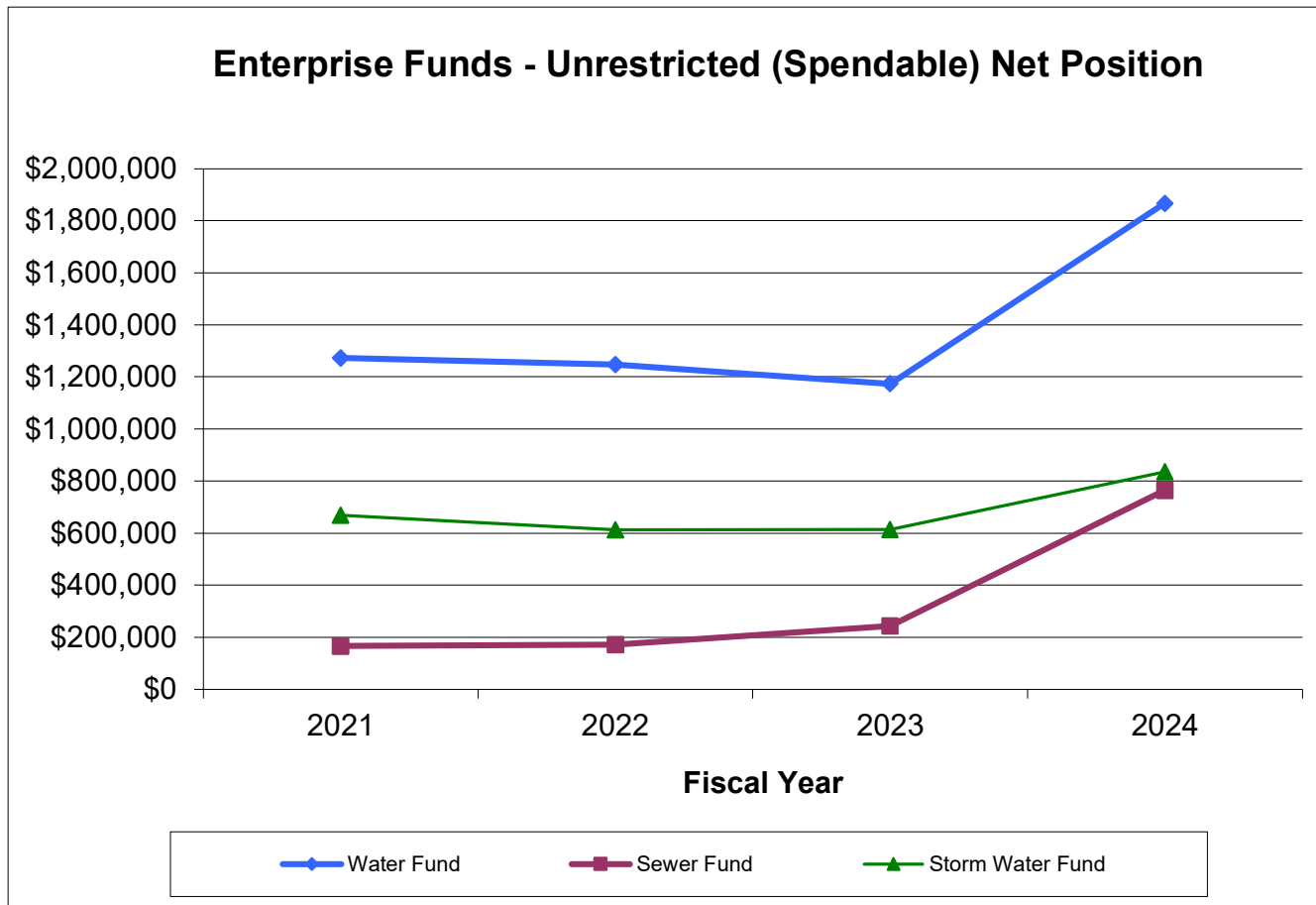
Financial Results (Continued)



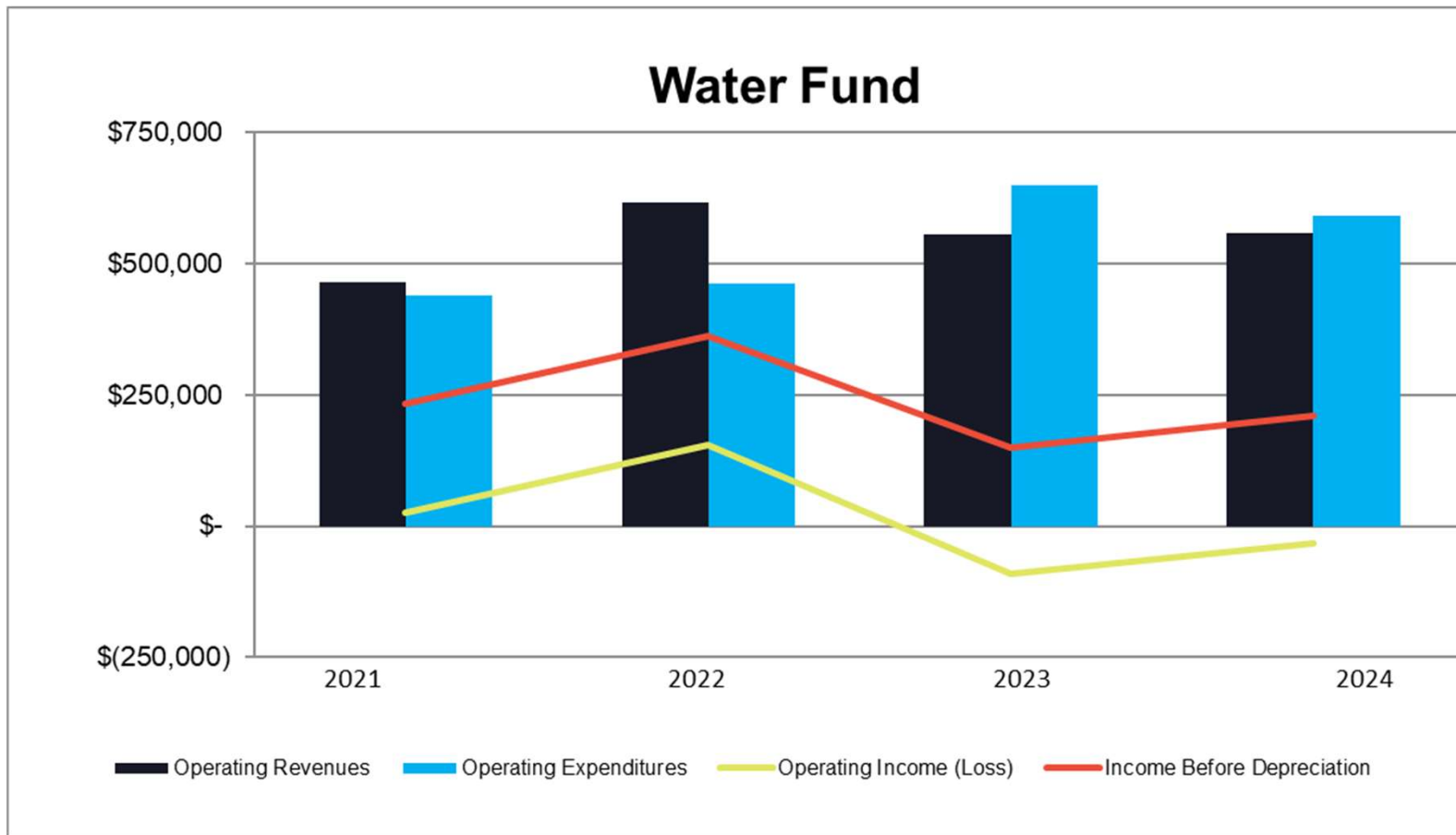
Financial Results (Continued)



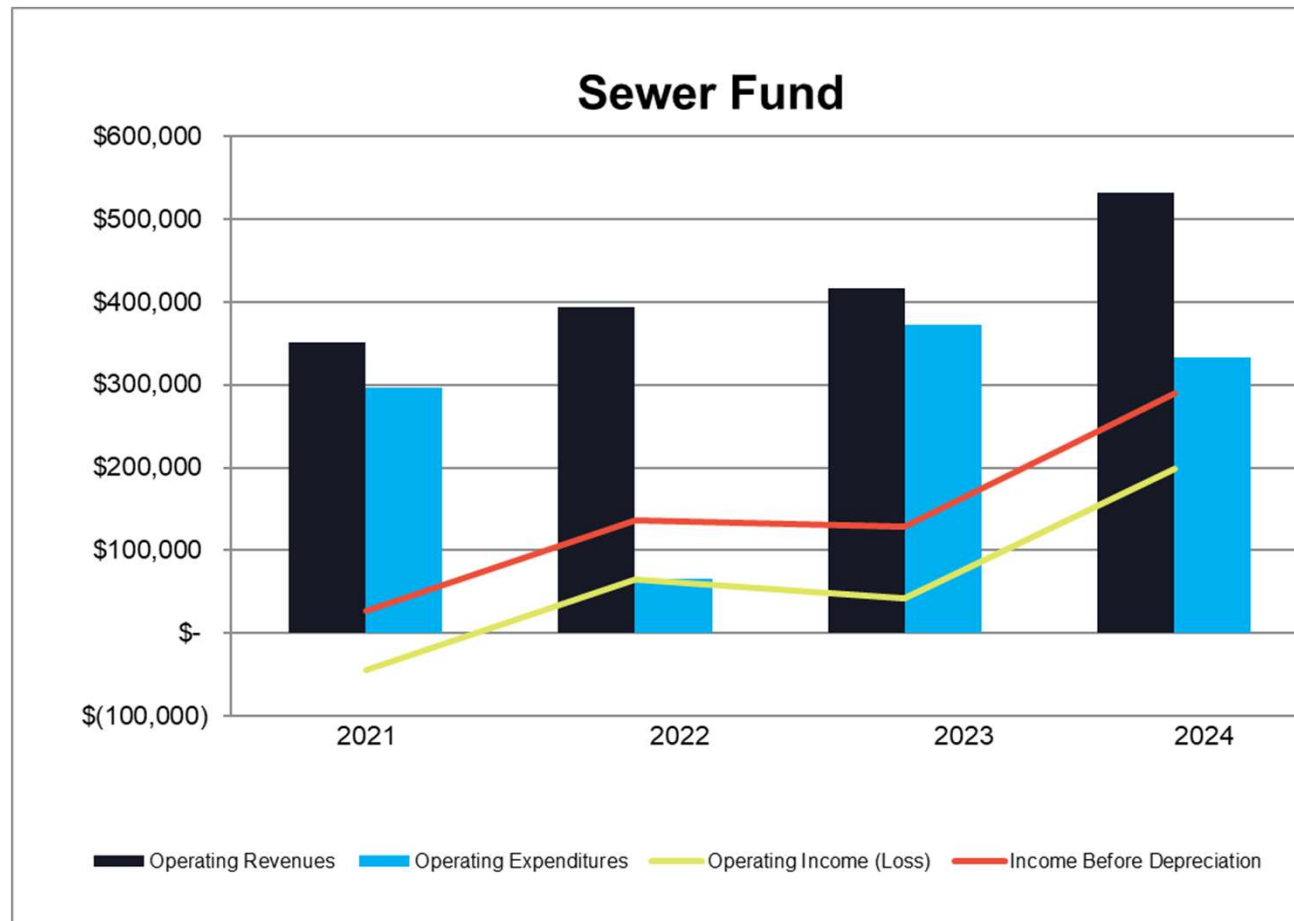
Financial Results (Continued)



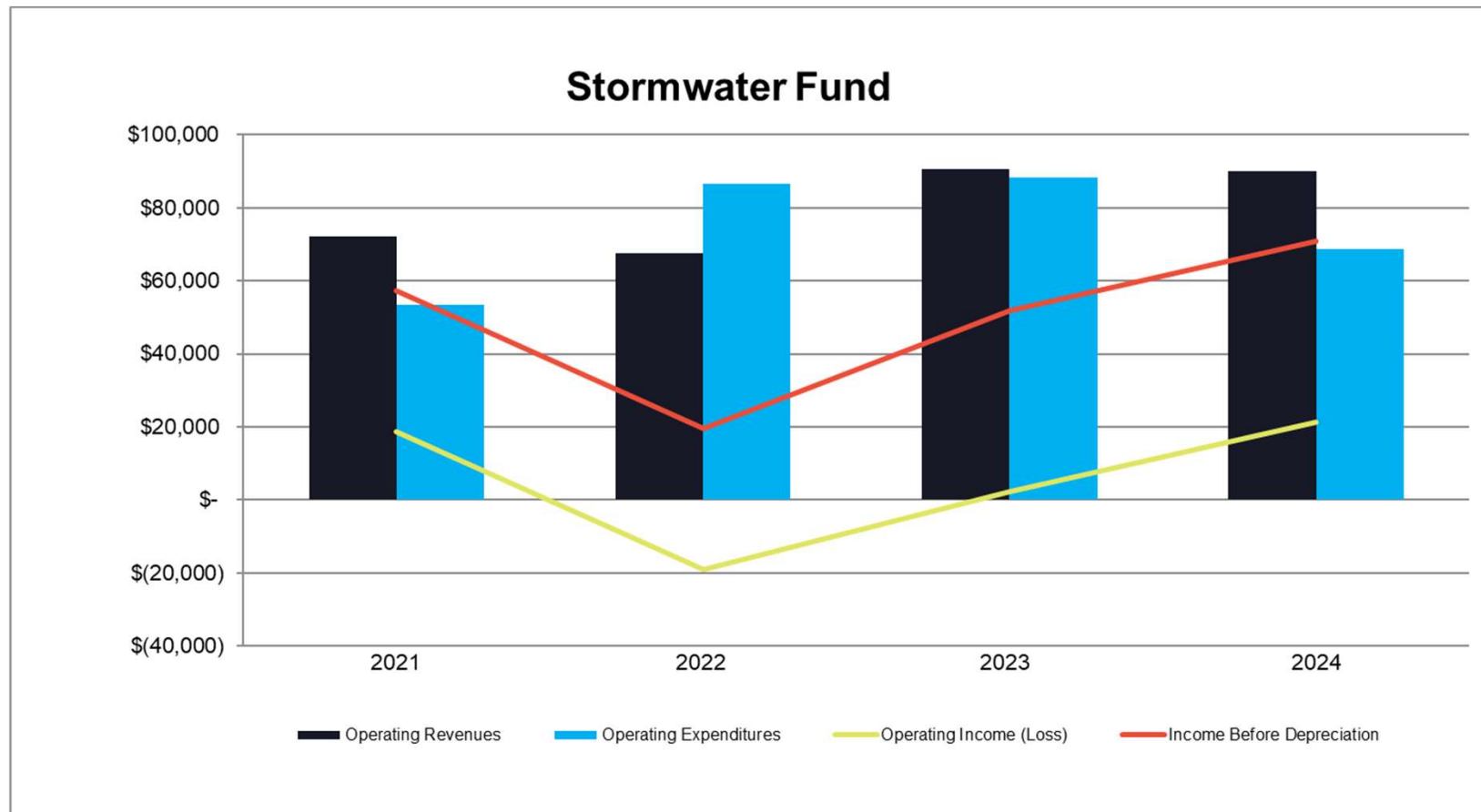
Financial Results (Continued)



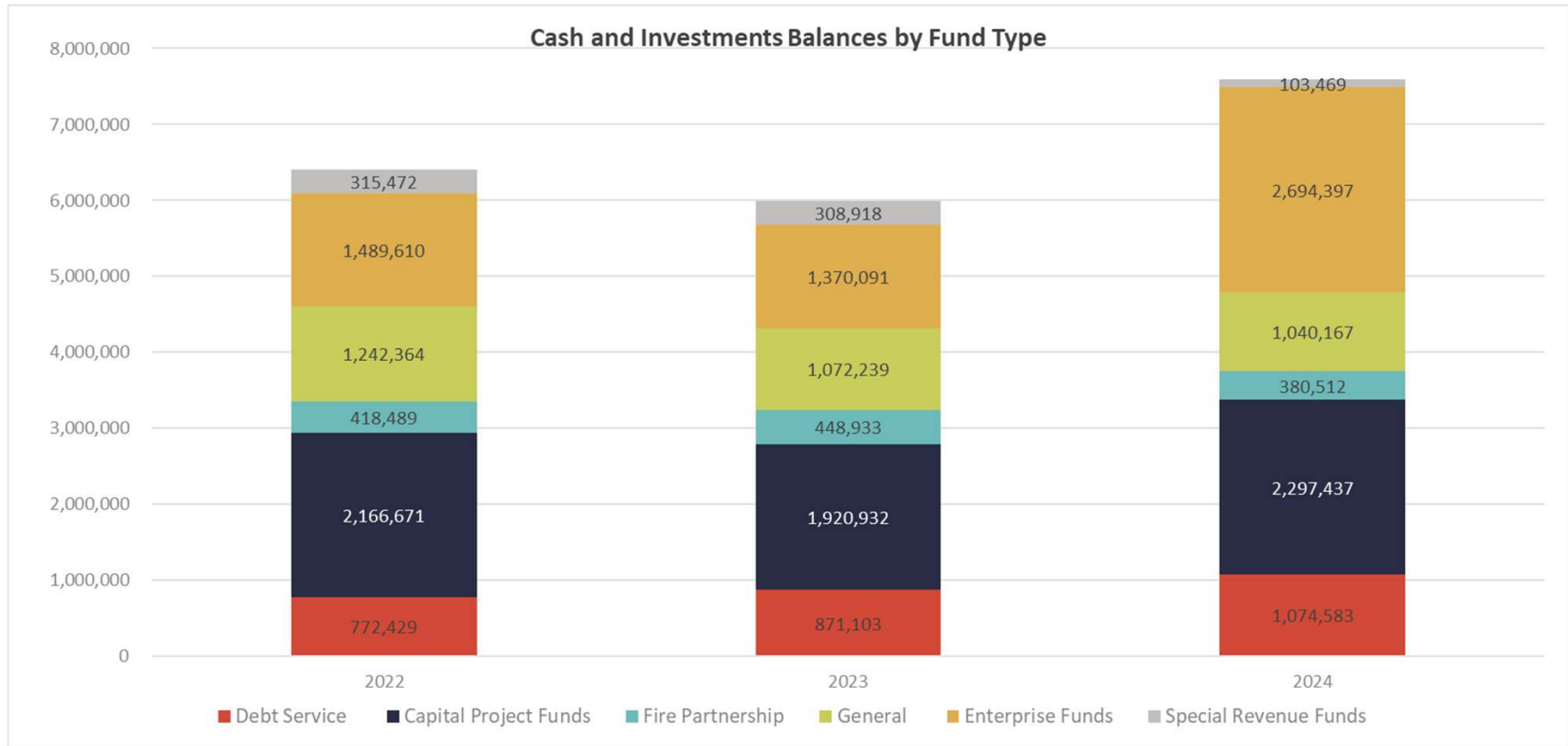
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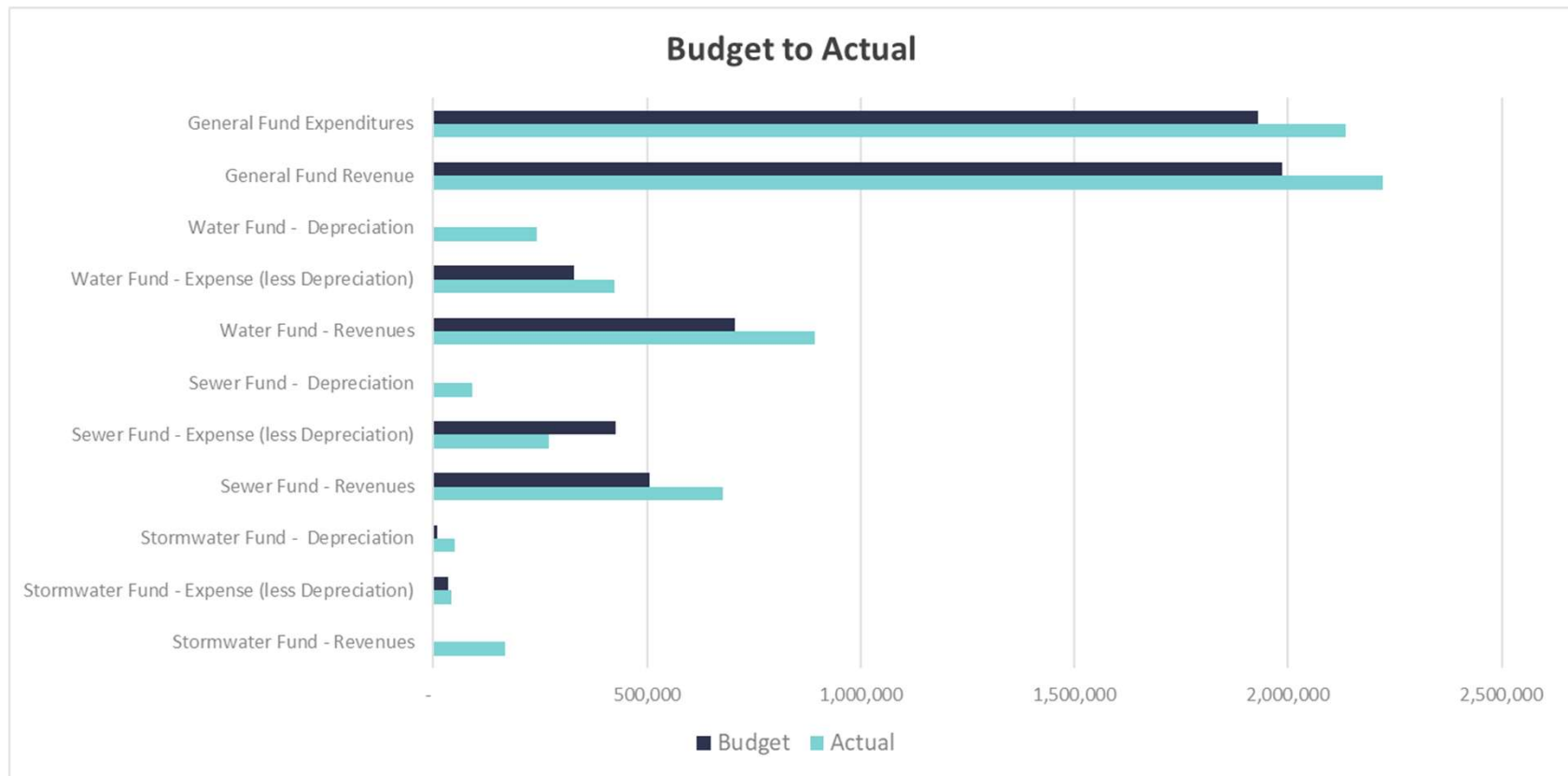
Financial Results (Continued)



Financial Results (Continued)



Financial Results (Continued)



Thank you!

Christopher Knopik, Principal

Phone: 612-397-3266

Christopher.Knopik@claconnect.com



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City Council
City of Maple Plain
Maple Plain, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Maple Plain as of and for the year ended December 31, 2024, and have issued our report thereon dated May 12, 2025. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Governmental Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our communication dated August 21, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues
Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Maple Plain are described in Note 1 to the financial statements.

As described in Note 1, the City changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards Board (GASB) No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for compensated absences. This statement is effective for fiscal years beginning after December 15, 2023. This statement updated the recognition and measurement guidance for compensated absences and associated salary-related payments and amended certain previously required disclosures. The City adopted the requirements of the guidance effective January 1, 2024, and has applied the provisions of this standard to the beginning of the period of adoption.

The City also changed accounting policies related to accounting changes and error corrections by adopting Statement of Governmental Accounting Standards Board (GASB) No. 100, *Accounting Changes and Error Corrections*. This statement required the City to evaluate and disclose the nature and effects of accounting changes and error corrections in the financial statements. The City adopted the requirements of the guidance effective January 1, 2024, and has applied the provisions of this standard to the beginning of the period of adoption.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

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

Management's estimate of the net pension asset related to the fire relief association is based on an actuarial study performed by an independent actuary. We evaluated the methods, assumptions, and data used to develop the net pension asset related to the fire relief association and related disclosures in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was related to the City's net pension liability in Note 4.

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarized uncorrected misstatements of the financial statements:

- The General Fund receivables and fund balance is understated based on the projected error for differences in receivables by \$16,576 due to the timing of accounts receivable that were received after reconciliations were prepared for the audit.
- The General Fund taxes receivable and deferred inflows of resources are overstated by \$8,413, as the Hennepin County report shows a negative receivable for taxes, but they are unable to clarify if the City owes the County money, if the County made an error, or if the City will just receive less tax revenue during 2025, and we do not have enough information to be sure of how to properly account for the negative receivable.
- The General Fund taxes receivable and fund balance are overstated by \$4,684 due to miscellaneous adjustments for 2018 delinquent tax fall off and auditor differences in 2023.
- Government Activities deferred outflows are understated by \$31,152, deferred inflows are overstated by \$35,614, and net position is understated by \$66,766 due to differences in calculations for pension liability, deferred inflows & deferred outflows from the prior year audit.

Corrected misstatements

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

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated May 12, 2025.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the combining and individual fund financial statements and summary financial report (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements.

We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated May 12, 2025.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the introductory section. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

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



CliftonLarsonAllen LLP

Minneapolis, Minnesota
May 12, 2025

CITY OF MAPLE PLAIN
FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2024



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INTRODUCTORY SECTION

**CITY OF MAPLE PLAIN
ELECTED AND APPOINTED OFFICIALS
AS OF DECEMBER 31, 2024**

Section 10, Item A.

	<u>Elected Officials</u>	<u>Year Term Expires</u>
Julie Maas-Kusske	Mayor	12/31/24
Michael DeLuca	Council Member	12/31/24
John Fay	Council Member	12/31/24
Andrew Burak	Council Member	12/31/26
Connie Francis	Council Member	12/31/26
	<u>Appointed</u>	
Jacob Kolander	City Administrator	

FINANCIAL SECTION



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INDEPENDENT AUDITORS' REPORT

Mayor and City Council
City of Maple Plain
Maple Plain, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Maple Plain (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the Schedule of City's and Nonemployer Proportionate Share of Net Pension Liability – GERS Retirement Fund, Schedule of City's and Nonemployer Contributions, Public Employees Retirement Fund, the Schedule of Changes in the Fire Relief Association's Net Pension Liability (Asset) and Related Ratios, Schedule of Employer's Fire Relief Association Contributions, the Notes to the Required Information, and the respective budgetary comparison for the General Fund and Fire Partnership to be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit for the year ended December 31, 2024 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining, individual fund statements, and summary financial report for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2024 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 GAAS. In our opinion, the combining and individual fund statements and summary financial report are fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended December 31, 2024.

The City of Maple Plain's basic financial statements for the year ended December 31, 2023 (not presented herein), were audited by other auditors whose report thereon dated April 23, 2024, expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. The report of the other auditors dated April 23, 2024 stated that the summary financial report for the year ended December 21, 2023 was subjected to the auditing procedures applied in the audit of the 2023 basic financial statements and certain additional auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or the those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and, in their opinion, was fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2023.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Minneapolis, Minnesota
May 12, 2025

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

Section 10, Item A.

As management of the City of Maple Plain (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2024.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$15,359,845 (net position). Of this amount, \$6,850,539 (unrestricted net position) may be used to meet the government's ongoing costs to citizens and creditors.
- The City's total net position increased by \$1,626,271. The increase is primarily due to an increase in governmental activities of \$1,021,000.
- At the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$4,674,717, a increase of \$297,712 in comparison with the prior year. Approximately 74.19% of this total amount, or \$3,468,015 is available for use within the City's constraints and policies in committed, assigned, or unassigned.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$964,140 or 49.93% of 2024 budgeted expenditures.
- The City's outstanding bonded debt increased by \$3,882,000 during the current fiscal year. This increase was the result of the issuance of \$4,670,000 of bonds, Series 2024A offset by principal payments of \$788,000.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. In addition, this report also contains detail on nonmajor funds and other supplementary information in addition to the basic financial statements themselves.

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

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

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

Section 10, Item A.

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

Both of the government-wide financial statements distinguish functions of the City as follows: **governmental activities** are principally supported by taxes and intergovernmental revenues and **business-type activities** are functions that are intended to recover all or a significant portion of costs through user fees and charges. Although program revenues are aligned with program expenses in governmental activities, the revenue is not intended to cover costs without taxes. The governmental activities of the City include general government, public safety, culture & recreation services, economic development and interest on long-term debt. The business-type activities of the City include water, sewer and storm water.

The government-wide financial statements can be found in the Financial Section of this report under the Basic Financial Statements.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decision. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

Section 10, Item A.

The City maintains numerous individual governmental funds, seven of which are debt service funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Fire Partnership, Capital Project, 2024 Street Reconstruction and the Debt Service funds, all of which are considered to be major funds. Data from the other nonmajor 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 as well as individual statements elsewhere in this report.

The City adopts an annual budget for its General Fund and Fire Partnership Funds. Budgetary schedules have been provided for these funds to demonstrate compliance with their budgets.

The basic governmental fund financial statements can be found in the Basic Financial Statements Section of this report.

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

Proprietary funds provide the same type of information as included in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer and storm water, all of which are considered to be major funds of the City.

The basic proprietary fund financial statements can be found in the Basic Financial Statements Section 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 in the Basic Financial Statements Section of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Maple Plain's share of net pension liabilities (assets) for defined benefits plans, schedules of contributions, and progress in funding its obligation to provide pension benefits to its employees, and budget to actual schedules for the General fund and Fire Partnership fund.

Supplementary information. In addition to the basic financial statements and accompanying notes, this report also presents the combining statements referred to earlier in connection with the nonmajor governmental funds which can be found in the Combining and Individual Statements and Schedules portion of the Financial Section of this report.

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

Section 10, Item A.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a City's financial position. In the case of the City, total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$15,359,845 at the close of the most recent fiscal year compared to \$13,733,574 at the end of 2023.

By far, the largest portion of the City's net position (38.37%) reflects its net investment in capital assets (e.g., land, buildings, machinery and equipment); less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Maple Plain's Summary of Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Assets						
Current and Other Assets	\$ 7,175,648	\$ 6,224,490	\$ 3,859,670	\$ 2,207,396	\$ 11,035,318	\$ 8,431,886
Capital Assets, Net of Depreciation	11,033,130	7,850,136	8,355,646	8,706,986	19,388,776	16,557,122
Total Assets	<u>\$ 18,208,778</u>	<u>\$ 14,074,626</u>	<u>\$ 12,215,316</u>	<u>\$ 10,914,382</u>	<u>\$ 30,424,094</u>	<u>\$ 24,989,008</u>
Deferred Outflows of Resources						
Pension Plan Deferments - PERA	276,942	328,295	-	-	276,942	328,295
Liabilities						
Noncurrent Liabilities	7,732,848	4,514,930	6,017,231	5,310,913	13,750,079	9,825,843
Other Liabilities	587,902	665,738	104,318	114,973	692,220	780,711
Total Liabilities	8,320,750	5,180,668	6,121,549	5,425,886	14,442,299	10,606,554
Deferred Inflows of Resources						
Pension Plan Deferments - PERA	210,532	252,586	-	-	210,532	252,586
Leases	688,360	724,589	-	-	688,360	724,589
Total Deferred Inflows of Resources	<u>898,892</u>	<u>977,175</u>	<u>-</u>	<u>-</u>	<u>898,892</u>	<u>977,175</u>
Net Position						
Net Investment in Capital Assets	3,374,182	3,489,615	2,627,572	3,457,425	6,001,754	6,947,040
Restricted	2,253,565	1,747,518	-	-	2,253,565	1,747,518
Unrestricted	3,638,331	3,007,945	3,466,195	2,031,071	7,104,526	5,039,016
Total Net Position	<u>\$ 9,266,078</u>	<u>\$ 8,245,078</u>	<u>\$ 6,093,767</u>	<u>\$ 5,488,496</u>	<u>\$ 15,359,845</u>	<u>\$ 13,733,574</u>

The City's restricted net position (12.72%) represents resources that are subject to external restrictions on how they may be used. The remaining balance represents unrestricted net position that may be used to meet the City's ongoing obligations to citizens and creditors.

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

The government's total net position increased by \$1,626,271. The increase is primarily due to an increase in governmental activities of \$1,021,000 and business-type activities of \$605,271 which resulted from increased special assessment revenue.

CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024

Section 10, Item A.

Condensed statements of revenues, expenses, and changes in net position are as follows for the year ended December 31, 2024.

City of Maple Plain's Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues:						
Charges for Services	\$ 462,926	\$ 455,718	\$ 1,180,012	\$ 1,064,042	\$ 1,642,938	\$ 1,519,760
Operating Grants and Contributions	138,102	182,908	30,131	56,946	168,233	239,854
Capital Grants and Contributions	861,403	67,103	368,042	231,647	1,229,445	298,750
General Revenues:						
Taxes	1,743,316	1,738,070	-	-	1,743,316	1,738,070
Grants and Contributions Not Restricted to Specific Programs	512,458	224,355	-	-	512,458	224,355
Unrestricted Investment Earnings	308,229	63,090	86,490	28,332	394,719	91,422
Miscellaneous	34,601	14,712	72,006	-	106,607	14,712
Total Revenues	4,061,035	2,745,956	1,736,681	1,380,967	5,797,716	4,126,923
Expenses						
General Government	666,672	417,115	-	-	666,672	417,115
Public Safety	1,257,728	1,695,739	-	-	1,257,728	1,695,739
Public Works	706,590	648,674	-	-	706,590	648,674
Culture and Recreation	119,285	156,798	-	-	119,285	156,798
Economic Development	2,500	29,555	-	-	2,500	29,555
Interest on Long-Term Debt	287,260	123,697	-	-	287,260	123,697
Water	-	-	668,265	725,089	668,265	725,089
Sewer	-	-	370,786	407,964	370,786	407,964
Storm Water Drainage	-	-	92,359	110,796	92,359	110,796
Total Expenses	3,040,035	3,071,578	1,131,410	1,243,849	4,171,445	4,315,427
Change in Net Position	1,021,000	(325,622)	605,271	137,118	1,626,271	(188,504)
Net Position - Beginning of Year	8,245,078	8,570,700	5,488,496	5,351,378	13,733,574	13,922,078
Net Position - End of Year	<u>\$ 9,266,078</u>	<u>\$ 8,245,078</u>	<u>\$ 6,093,767</u>	<u>\$ 5,488,496</u>	<u>\$ 15,359,845</u>	<u>\$ 13,733,574</u>

Governmental activities. Governmental activities increased the City's net position by \$1,021,000. Key elements of this increase are as follows:

- The increase in Capital Grants and Contribution revenue of \$794,301 is due to new special assessments in 2024.
- The increase in Investment Earnings of \$245,139 is due to increased purchases of investments in 2024.
- The increase in Operating Grants and Contributions is due to ARPA funds being used in 2024.

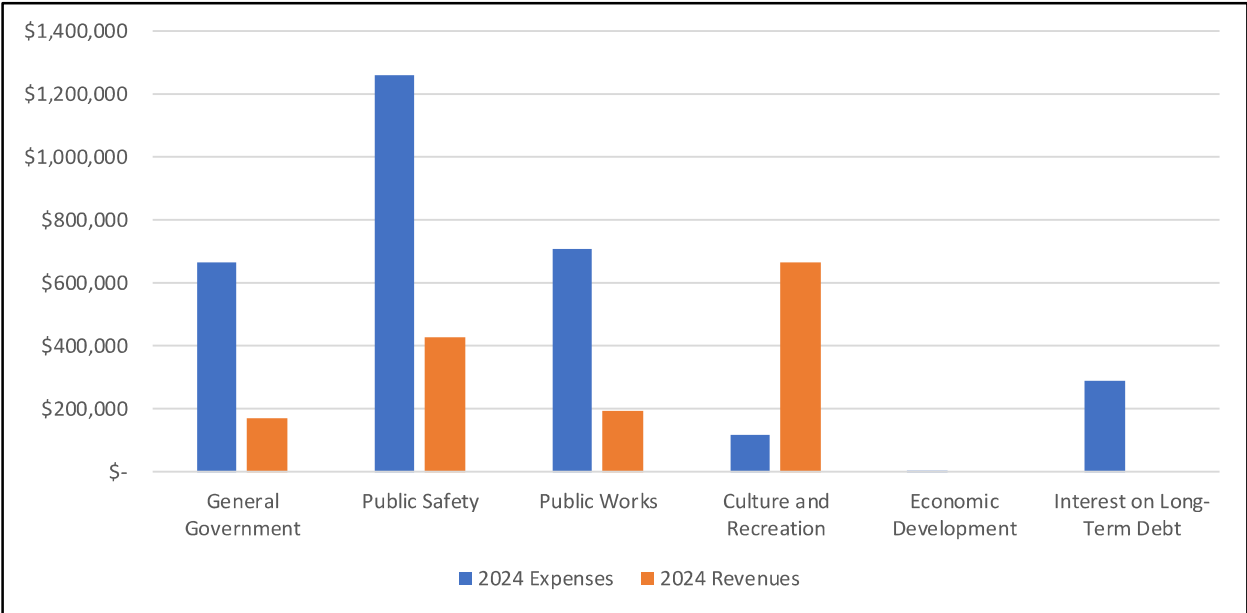
Business-type activities. Business-type activities increased the City's net position by \$605,271. Key elements of this increase are as follows:

- Program expenses decreased in 2024 for Water, Sewer and Storm funds, for a total decrease of \$112,439.
- Program revenues increased \$355,714 primarily due to increases in charges for services that result from increased usage and rates.

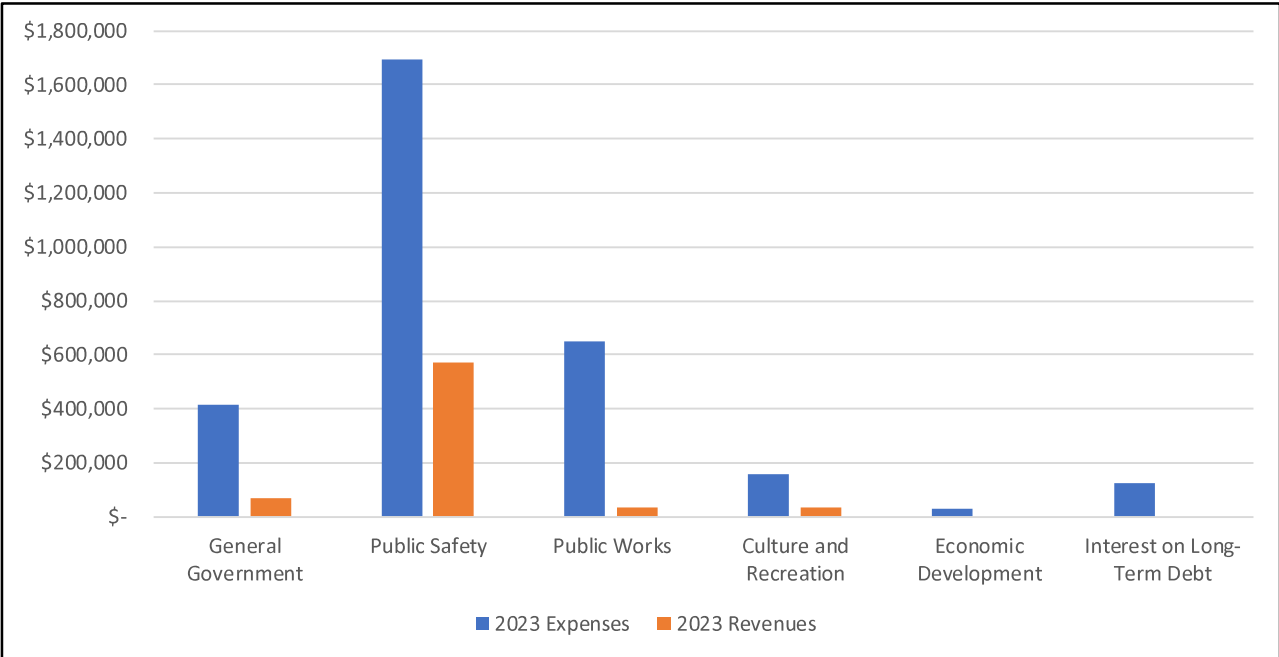
**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

Below are specific graphs that provide comparisons of the governmental activities' direct program revenues with their expenses. Any shortfalls in direct revenues are primarily supported by property tax levy or general state aid.

**2024
Expenses and Program Revenues - Governmental Activities**

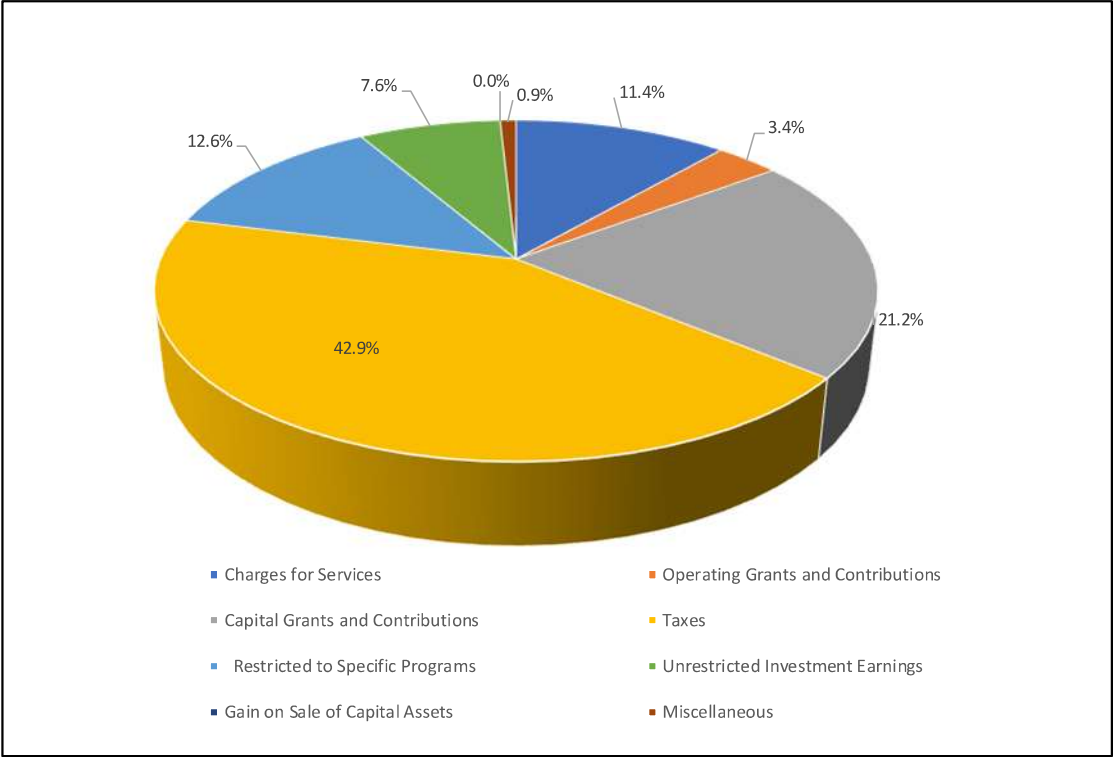


**2023
Expenses and Program Revenues - Governmental Activities**

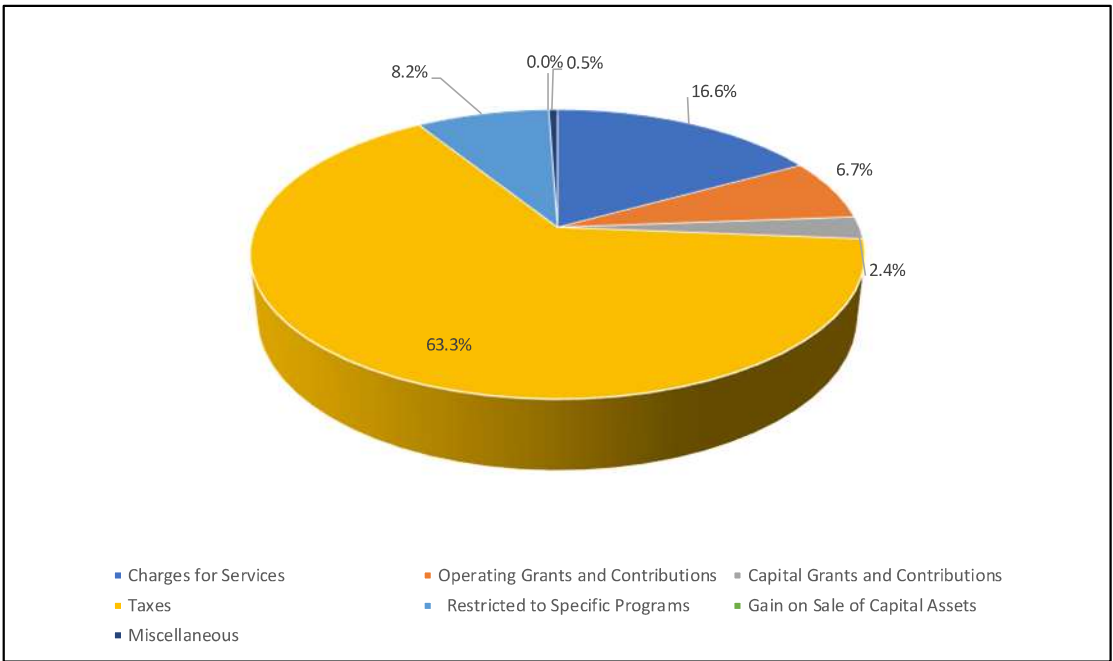


**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

**2024
Revenues by Source - Governmental Activities**



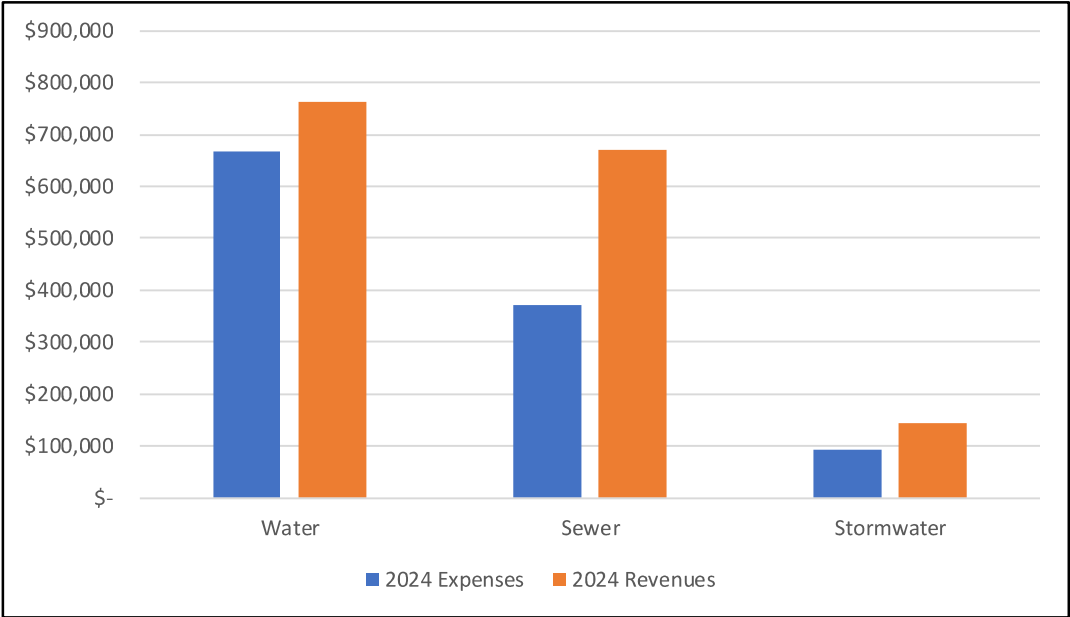
**2023
Revenues by Source - Governmental Activities**



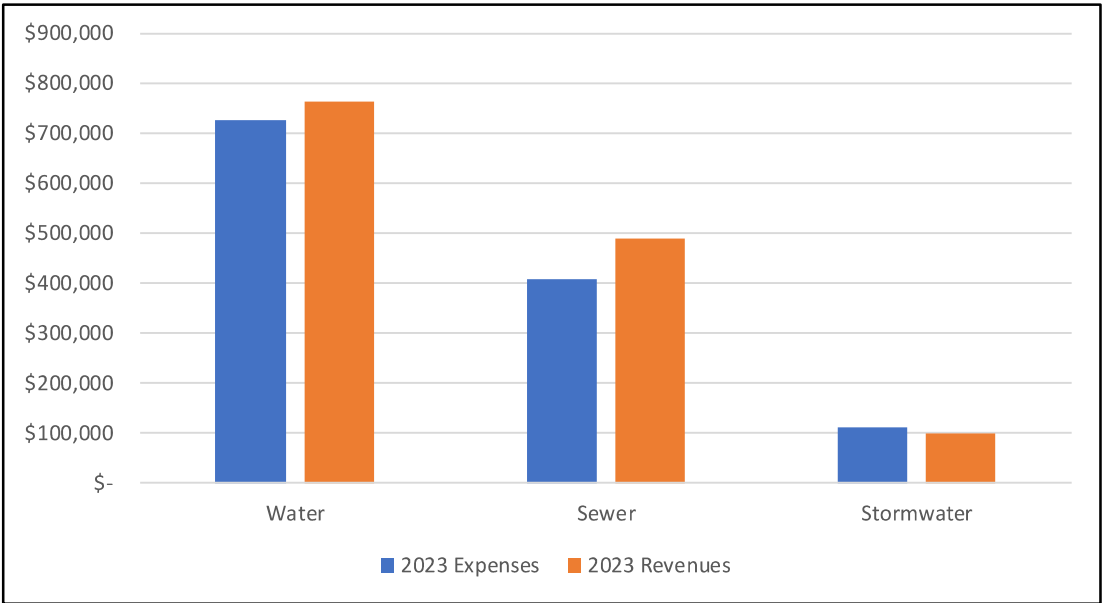
**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

Below are specific graphs that provide comparisons of the business-type activities' direct program revenues with their expenses. Excess revenues are retained within each fund until such time that capital replacement is needed.

**2024
Expenses and Program Revenues – Business-Type Activities**

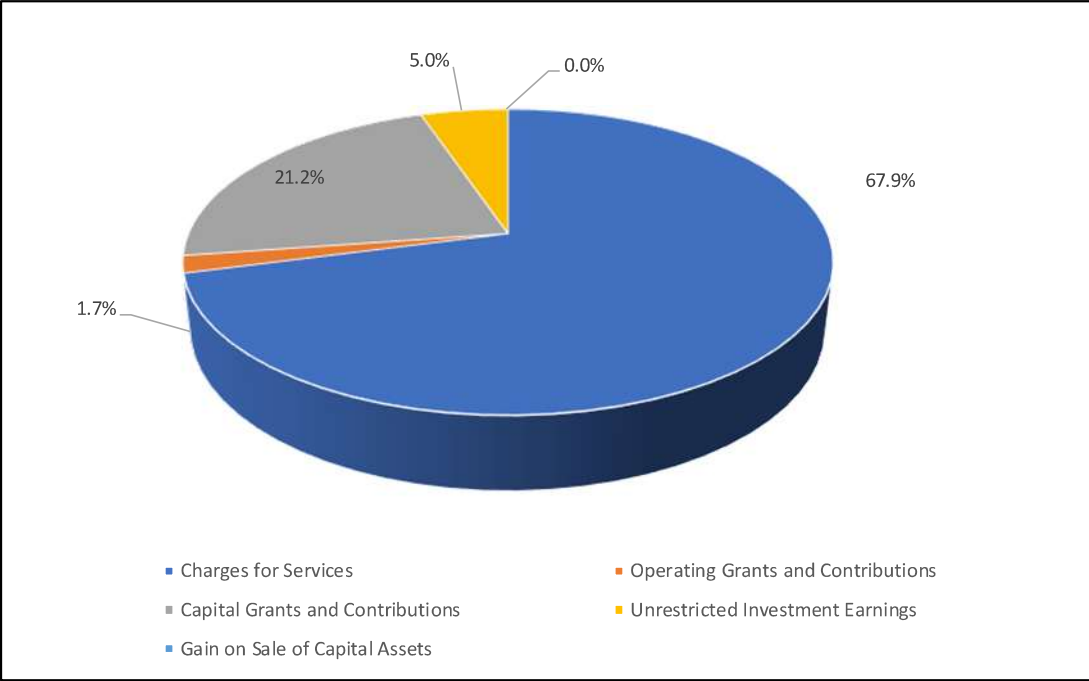


**2023
Expenses and Program Revenues – Business-Type Activities**

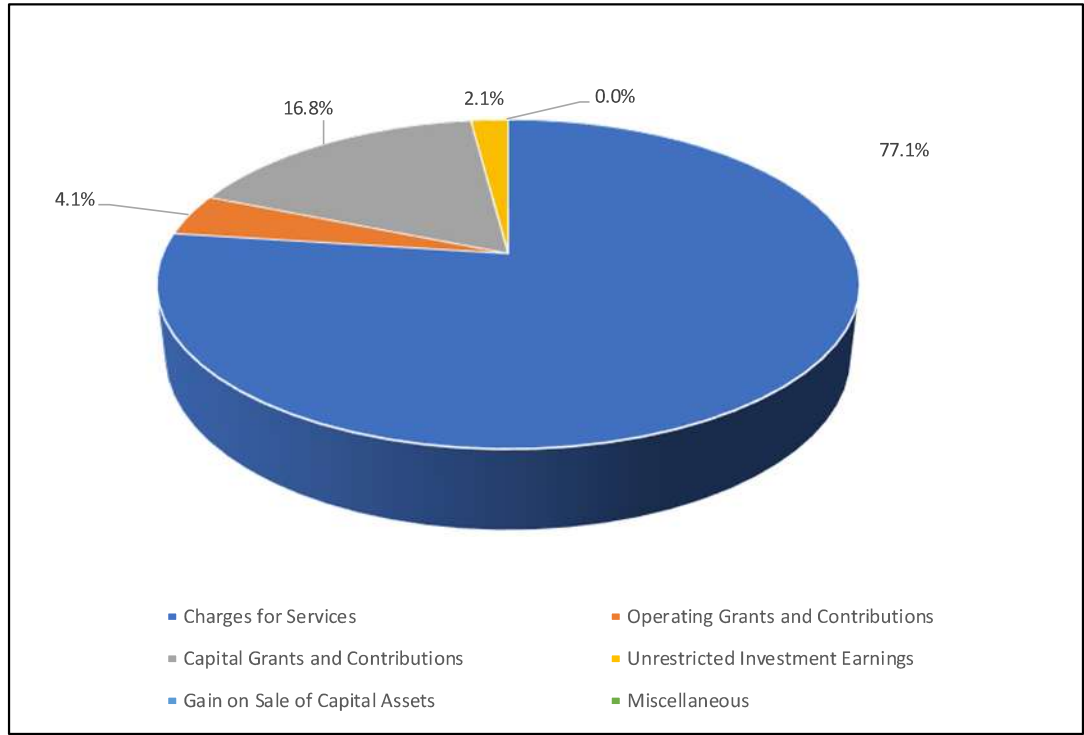


**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

**2024
Revenues by Source – Business-Type Activities**



**2023
Revenues by Source – Business-Type Activities**



**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

Section 10, Item A.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$4,674,717, a decrease of \$297,712 in comparison with 2023. The City reported unassigned fund balance in the amount of \$964,140. The remainder of fund balance is nonspendable, restricted, committed, or assigned to indicate that it is not available for new spending. At December 31, 2024 fund balances were as follows:

	General Fund	Fire Partnership	Capital Project	Debt Service	2024 Street Reconstruction	Other Governmental Funds	Total	Prior Year Total	Increase/ (Decrease)
Fund Balances									
Nonspendable	\$ 13,890	\$ 1,111	\$ -	\$ -	\$ -	\$ -	\$ 15,001	\$ 139,605	\$ (124,604)
Restricted for	68,303	-	19,324	28,690	1,075,384	-	1,191,701	1,023,354	168,347
Committed for	-	307,459	-	-	-	81,865	389,324	490,039	(100,715)
Assigned for	-	-	2,027,689	-	-	86,862	2,114,551	2,143,186	(28,635)
Unassigned	964,140	-	-	-	-	-	964,140	580,821	383,319
Total	<u>\$ 1,046,333</u>	<u>\$ 308,570</u>	<u>\$ 2,047,013</u>	<u>\$ 28,690</u>	<u>\$ 1,075,384</u>	<u>\$ 168,727</u>	<u>\$ 4,674,717</u>	<u>\$ 4,377,005</u>	<u>\$ 297,712</u>

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, the fund balance of the General fund is shown in the table above. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. The total unassigned fund balance as a percent of total fund expenditures is shown in the chart below along with total fund balance as a percent of total expenditures.

	Current Year Ending Balance	Prior Year Ending Balance	Increase/ (Decrease)
General Fund Fund Balances			
Nonspendable	\$ 13,890	\$ 139,305	\$ (125,415)
Restricted	68,303	127,539	(59,236)
Assigned	-	1,537	(1,537)
Unassigned	964,140	831,127	133,013
	<u>\$ 1,046,333</u>	<u>\$ 1,099,508</u>	<u>\$ (53,175)</u>
General Fund Expenditures	2,135,966	1,944,210	
Unassigned as a percent of expenditures	45.1%	42.7%	
Total Fund Balance as a percent of expenditures	49.0%	56.6%	

The fund balance of the City's General Fund increased during the current fiscal year as shown in the table above. The decrease can be attributed to a significant increase in revenues such as charges for services and intergovernmental revenue during the year.

CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024

Section 10, Item A.

Other major governmental fund analysis is show below:

	December 31, 2024	December 31, 2023	Increase/ (Decrease)
Fire Partnership	<u>\$ 308,570</u>	<u>\$ 412,144</u>	<u>\$ (103,574)</u>
Capital Project fund	<u>\$ 2,047,013</u>	<u>\$ 2,165,472</u>	<u>\$ (118,459)</u>
Debt Service fund	<u>\$ 1,075,384</u>	<u>\$ 871,992</u>	<u>\$ 203,392</u>
2024 Street Reconstruction	<u>\$ 28,690</u>	<u>\$ (70,577)</u>	<u>\$ 99,267</u>

- The Fire Partnership decrease in fund balance can be mainly attributed to increased equipment purchases for 2024.
- The Capital Project fund decrease in fund balance was due to higher project costs compared to revenues received in 2024.
- The Debt Service fund decrease in fund balance was due to increase in costs related to new debt issued in 2024.
- The 2024 Street Reconstruction fund increase in fund balance due to an increase in investment earnings in 2024.

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

	Ending Net Position 2024	Ending Net Position 2023	Increase/ (Decrease)
Water Utility	<u>\$ 3,622,488</u>	<u>\$ 3,398,909</u>	<u>\$ 223,579</u>
Sewer Utility	<u>\$ 1,461,526</u>	<u>\$ 1,155,623</u>	<u>\$ 305,903</u>
Storm Water Utility	<u>\$ 1,009,753</u>	<u>\$ 933,964</u>	<u>\$ 75,789</u>

- The increase in the Water Utility fund net position is primarily related to a decrease in expenses for 2024 and an increase in special assessment revenue.
- The increase in the Sewer Utility fund can be mainly attributed to an increase in utility rates for the year.
- The increase in the Storm Water Utility fund can be mainly attributed to an increase in investment earnings and special assessment revenue.

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

Section 10, Item A.

General Fund Budgetary Highlights

	Original Budgeted Amounts	Budget Amendments	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 1,986,140	\$ -	\$ 1,986,140	\$ 2,222,991	\$ 236,851
Expenditures	1,930,916	-	1,930,916	2,135,966	(205,050)
Excess of Revenues Over Expenditures	55,224	-	55,224	87,025	(31,801)
Other Financial Sources (Uses)					
Transfers Out	(122,000)	-	(122,000)	(140,500)	18,500
Net Change in Fund Balances	(177,224)	-	(177,224)	(227,525)	50,301
Fund Balances, January 1	1,099,808	-	1,099,808	1,099,808	-
Fund Balances, December 31	<u>\$ 1,099,808</u>	<u>\$ -</u>	<u>\$ 1,099,808</u>	<u>\$ 1,046,333</u>	<u>\$ (53,475)</u>

General Fund revenues were over the final budget by \$236,851 primarily due to amounts over budget for intergovernmental revenue of \$63,620, charges for services over budget by \$76,487 and investment income over budget by \$43,431.

Expenditures were over the final budget by \$205,050 primarily due to amounts over budget for general government other services & charges by \$169,572, and culture and recreation other services & changes by \$129,393.

Fire Partnership Budgetary Highlights

	Original Budgeted Amounts	Budget Amendments	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget
Revenues	\$ 43,500	\$ -	\$ 43,500	\$ 609,036	\$ 565,536
Expenditures	469,928	-	469,928	712,610	(242,682)
Net Change in Fund Balances	426,428	-	426,428	103,574	322,854
Fund Balances, January 1	412,144	-	412,144	412,144	-
Fund Balances, December 31	<u>\$ 412,144</u>	<u>\$ -</u>	<u>\$ 412,144</u>	<u>\$ 308,570</u>	<u>\$ (103,574)</u>

Fire Partnership revenues were over the final budget by \$57,865 primarily due to amounts over budget for intergovernmental revenue of \$21,670 and investment income over budget of \$13,570.

Expenditures were over the final budget by \$242,682 primarily due to amounts over budget for public safety of \$131,656 and culture and recreation equipment of \$121,026.

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

Section 10, Item A.

Capital Asset and Debt Administration

Capital assets. The City's net investment in capital assets for its governmental and business type activities as of December 31, 2024 amounts to \$19,338,418 (net of accumulated depreciation). This investment in capital assets includes land, buildings, other improvements, machinery and equipment, park facilities, and roads and other infrastructure.

Major capital asset events during 2024 include the following:

- Construction of street projects totaling \$3,301,702 added to construction in progress.
- Capital equipment purchases totaling \$251,292 were completed and capitalized during 2024.

**City of Maple Plain's Capital Assets
(net of accumulated depreciation)**

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	\$ 2,190,661	\$ 2,190,661	\$ -	\$ -	\$ 2,190,661	\$ 2,190,661
Buildings and Structures	14,842	5,842	-	-	14,842	5,842
Improvements other than Buildings	779,152	828,673	135,510	-	914,662	828,673
Machinery and Equipment	653,227	461,512	102,579	6,661	755,806	468,173
Infrastructure	4,043,188	4,295,317	8,117,557	8,700,325	12,160,745	12,995,642
Construction in Progress	3,449,653	-	-	-	3,449,653	-
Leased Building (Intangible Right to Use Asset)	50,358	68,131	-	-	-	-
Total	<u>\$ 11,181,081</u>	<u>\$ 7,850,136</u>	<u>\$ 8,355,646</u>	<u>\$ 8,706,986</u>	<u>\$ 19,486,369</u>	<u>\$ 16,488,991</u>

Additional information on the City's capital assets can be found in Note 3 of the notes to the financial statements.

**CITY OF MAPLE PLAIN
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
YEAR ENDED DECEMBER 31, 2024**

Section 10, Item A.

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$ \$13,311,000. Of this amount, \$7,431,359 comprises special assessment supported debt, \$5,879,641 is revenue supported debt. All outstanding debt carries the general obligation backing for which the City is liable in the event of default by the property owners subject to the specific taxes, special assessments, or revenues pledged to the retirement of the debt.

City of Maple Plain's Outstanding Bonded Debt

The City's outstanding bonded debt increased by \$3,882,000 during the current fiscal year. This increase was the result of the issuance of \$4,670,000 of bonds, Series 2024A offset by principal payments of \$788,000.

	Governmental Activities		Business-Type Activities	
	2024	2023	2024	2023
Lease Payable	\$ 33,135	\$ 71,058	\$ -	\$ -
G.O. Special Assessment Bonds	7,431,359	4,226,522	-	-
G.O. Revenue Bonds	-	-	5,879,641	5,202,478
Unamortized Premium	194,454	62,941	137,590	108,435
Total	<u>\$ 7,658,948</u>	<u>\$ 4,360,521</u>	<u>\$ 6,017,231</u>	<u>\$ 5,310,913</u>

Additional information on the City's long-term debt can be found in Note 3 of the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

- LGA will increase by approximately \$396 for 2025 for a total of \$266,397.
- The total 2025 tax levy is proposed to increase \$132,233 or 7.54% from 2024.
 - The general levy increased \$2,062 or .14%.
 - The debt levy increased by \$130,171 or 45.05%.
 - All employees are projected to receive a COLA increase of 4%.
 - The City estimates a -7% decrease in Workers Compensation, and no increase or decrease for General Property Insurance due to the League of MN Cities recommendations.

All of these factors were considered in preparing the City's budget for 2025 and will be for the 2026 fiscal year as well.

Requests for Information

This financial report is designed to provide a general overview of the City of Maple Plain's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Administrator, City of Maple Plain, 5050 Independence Street, Maple Plain, Minnesota 55359.

BASIC FINANCIAL STATEMENTS

**CITY OF MAPLE PLAIN
STATEMENT OF NET POSITION
DECEMBER 31, 2024**

Section 10, Item A.

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 4,896,168	\$ 2,694,397	\$ 7,590,565
Taxes Receivable	7,611	-	7,611
Accounts Receivable	32,272	322,992	355,264
Lease Receivable	732,540	-	732,540
Accrued Interest Receivable	9,855	-	9,855
Special Assessments Receivable	1,255,846	777,738	2,033,584
Due from Other Governments	1,057	-	1,057
Inventories	2,960	34,308	37,268
Prepaid Items	12,041	30,235	42,276
Net Pension Asset	225,298	-	225,298
Capital Assets			
Depreciation:			
Capital Assets, Nondepreciable	5,640,314	-	5,640,314
Capital Assets (Net of Accumulated Depreciation)	5,490,409	8,355,646	13,846,055
Capital Assets Right-to-Use-Assets (Net of Accumulated Amortization)	50,358	-	50,358
Total Assets	18,356,729	12,215,316	30,572,045
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pensions Resources	276,942	-	276,942
LIABILITIES			
Accounts Payable	\$ 129,903	\$ 24,781	\$ 154,684
Salaries Payable	32,770	-	32,770
Contracts Payable	147,951	-	147,951
Accrued Interest Payable	115,075	79,404	194,479
Due to Other Governments	4,094	133	4,227
Investment in Joint Venture Deficit	140,599	-	140,599
Unearned Revenue	17,510	-	17,510
Noncurrent Liabilities:			
Due Within One Year			
Long-Term Liabilities	293,613	552,037	845,650
Due in More than One Year			
Long-Term Liabilities	7,369,849	5,465,194	12,835,043
Net Pension Liability	69,386	-	69,386
Total Liabilities	8,320,750	6,121,549	14,442,299
DEFERRED INFLOWS OF RESOURCES			
Deferred Lease Resources	688,360	-	688,360
Deferred Pensions Resources	210,532	-	210,532
Total Deferred Inflows of Resources	898,892	-	898,892
NET POSITION			
Net Investment in Capital Assets	3,550,823	2,399,767	5,950,590
Restricted for:			
Fire Relief Pension	225,298	-	225,298
Public Safety	68,303	-	68,303
Park Improvements	19,324	-	19,324
Debt Service	2,165,938	-	2,165,938
Unrestricted	3,384,343	3,694,000	7,078,343
Total Net Position	9,414,029	6,093,767	15,507,796
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 18,633,671	\$ 12,215,316	\$ 30,848,987

See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024**

Functions/Programs	Expenses	Program Revenues		Net Revenue (Expense) and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Business-Type Activities
PRIMARY GOVERNMENT						
Governmental Activities:						
General Government	\$ 666,672	\$ 96,133	\$ 222,835	\$ -	\$ (347,704)	\$ -
Public Safety	1,257,728	366,493	62,603	-	(828,632)	-
Public Works	558,639	-	-	195,653	(362,986)	-
Culture and Recreation	119,285	-	-	665,750	546,465	-
Economic Development	2,500	-	-	-	(2,500)	-
Interest and Fiscal Charges on Long-Term Debt	287,260	-	-	-	(287,260)	-
Total Governmental Activities	2,892,084	462,626	285,438	861,403	(1,282,617)	-
Business-Type Activities:						
Water	668,265	558,912	28,590	176,696	-	95,933
Sewer	370,786	531,051	890	139,030	-	300,185
Storm Water Drainage	92,359	90,049	651	52,316	-	50,657
Total Business-Type Activities	1,131,410	1,180,012	30,131	368,042	-	446,775
Total Primary Government	\$ 4,023,494	\$ 1,642,638	\$ 315,569	\$ 1,229,445	(1,282,617)	446,775
						(835,842)
GENERAL REVENUES						
Taxes:						
Property Taxes Collected for General Purposes					1,442,247	-
Property Taxes Collected for Debt Services					288,973	-
Franchise Taxes					12,096	-
Grants and Contributions Not Restricted to Specific Programs					301,567	-
Unrestricted Investment Earnings					308,229	86,490
Miscellaneous					98,456	72,006
Transfers					-	-
Total General Revenues					2,451,568	158,496
						2,610,064
CHANGE IN NET POSITION						
Net Position - Beginning of Year					1,168,951	605,271
					8,245,078	5,488,496
NET POSITION - END OF YEAR					\$ 9,414,029	\$ 6,093,767
						\$ 15,507,796

Section 10, Item A.

See accompanying Notes to Basic Financial Statements.

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**CITY OF MAPLE PLAIN
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

	Major Funds					
	General	Fire Partnership	Capital Project	2024 Street Reconstruction	Debt Service	Other Governmental Funds
ASSETS						Total
Cash and Cash Equivalents	\$ 1,040,167	\$ 380,512	\$ 2,047,958	\$ 185,281	\$ 1,074,583	\$ 4,896,168
Taxes Receivable	7,611	-	-	-	-	7,611
Accounts Receivable	31,212	-	-	-	-	32,272
Accrued Interest Receivable	9,855	-	-	-	-	9,855
Special Assessments Receivable	49,416	-	-	-	1,206,430	1,255,846
Lease Receivable	732,540	-	-	-	-	732,540
Due from Other Governments	1,057	-	-	-	-	1,057
Inventories	2,960	-	-	-	-	2,960
Prepaid Items	10,930	1,111	-	-	-	12,041
Total Assets	\$ 1,885,748	\$ 381,623	\$ 2,047,958	\$ 185,281	\$ 2,281,013	\$ 6,950,350
LIABILITIES						
Accounts Payable	\$ 77,337	\$ 42,981	\$ 945	\$ 156,591	\$ -	\$ 277,854
Salaries Payable	4,683	28,087	-	-	-	32,770
Due to Other Governments	2,109	1,985	-	-	-	4,094
Unearned Revenue	17,510	-	-	-	-	17,510
Total Liabilities	101,639	73,053	945	156,591	-	332,228
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue - Special Assessments	49,416	-	-	-	1,205,629	1,255,045
Leases	688,360	-	-	-	-	688,360
Total Deferred Inflows of Resources	737,776	-	-	-	1,205,629	1,943,405
FUND BALANCES						
Nonspendable	13,890	1,111	-	-	-	15,001
Restricted	68,303	-	19,324	28,690	1,075,384	1,191,701
Committed	-	307,459	-	-	-	81,865
Assigned	-	-	2,027,689	-	-	86,862
Unassigned	964,140	-	-	-	-	964,140
Total Fund Balances	1,046,333	308,570	2,047,013	28,690	1,075,384	4,674,717
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,885,748	\$ 381,623	\$ 2,047,958	\$ 185,281	\$ 2,281,013	\$ 6,950,350

See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024**

Section 10, Item A.

Total Governmental Fund Balances \$ 4,674,717

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

Governmental funds do not report a liability for equity interest in the joint venture deficit (140,599)

Long-term assets from pensions reported in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds. 225,298

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

Governmental Capital Assets	\$ 15,885,879	
Less: Accumulated Depreciation/Amortization	(4,704,798)	
Total		11,181,081

Some receivables are not available soon enough to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.

Deferred Special Assessments 1,255,045

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

Bonds and Certificate Payable (Net of Unamortized Discount/Premium)	(7,625,813)	
Lease Payable	(33,135)	
Net Pension Liability	(69,386)	
Accrued Interest Payable	(115,075)	
Compensated Absences	(4,514)	
Total		(7,847,923)

The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.

Deferred Outflow of Resources - Pensions	276,942	
Deferred Inflow of Resources - Pensions	(210,532)	
Total		66,410

Net Position of Governmental Activities		\$ 9,414,029
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See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024**

	Major Funds					
	General	Fire Partnership	Capital Project	2024 Street Reconstruction	Debt Service	Governmental Funds
REVENUES						Total
Taxes	\$ 1,468,142	\$ -	\$ -	\$ -	\$ 288,973	\$ -
Franchise Taxes	12,096	-	-	-	-	-
Special Assessments	1,479	-	-	-	-	-
Licenses and Permits	81,689	-	-	-	226,480	1,448
Fines and Forfeitures	11,831	-	-	-	-	-
Investment Earnings	43,431	13,570	113,752	102,019	29,840	38,169
Intergovernmental	452,377	65,170	57,364	-	-	-
Charges for Services	128,262	521,152	-	-	-	-
Miscellaneous	23,684	9,144	-	-	-	-
Total Revenues	2,222,991	609,036	171,116	102,019	545,293	10,465
						50,082
						3,700,537
EXPENDITURES						
Current:						
General Government	658,850	-	-	-	-	-
Public Safety	1,001,541	-	-	-	-	-
Public Works	218,083	589,584	-	17,888	-	-
Culture and Recreation	215,126	-	-	-	-	-
Economic Development	2,500	-	-	-	-	-
Capital Outlay						
General Government	351	-	75,285	-	-	-
Public Safety	-	123,026	4,175	-	-	-
Public Works	-	-	121,887	3,440,405	-	-
Culture and Recreation	892	-	8,249	-	-	-
Debt Service:						
Principal Retirement	37,923	-	-	-	250,963	-
Interest and Fiscal Charges	700	-	-	259	236,603	-
Total Expenditures	2,135,966	712,610	209,596	3,458,552	487,566	-
						7,004,290
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	87,025	(103,574)	(38,480)	(3,356,533)	57,727	50,082
						(3,303,753)
OTHER FINANCING SOURCES (USES)						
Debt Issuance	-	-	-	3,455,800	-	-
Premiums on Debt Issued	-	-	-	-	145,665	-
Transfers In	-	-	110,000	-	-	220,479
Transfers Out	(140,500)	-	(189,979)	-	-	-
Total Other Financing Sources (Uses)	(140,500)	-	(79,979)	3,455,800	145,665	220,479
						3,601,455
NET CHANGE IN FUND BALANCE	(53,475)	(103,574)	(118,459)	99,267	203,392	270,561
Fund Balance - Beginning of Year, as Previously Presented	1,099,808	412,144	2,165,472	-	871,992	(172,411)
Change Within Financial Reporting Entity (Nonmajor to Major Fund)	-	-	-	(70,577)	-	70,577
FUND BALANCE - END OF YEAR	\$ 1,046,333	\$ 308,570	\$ 2,047,013	\$ 28,690	\$ 1,075,384	\$ 168,727
						\$ 4,674,717

Section 10, Item A.

See accompanying Notes to Basic Financial Statements.

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CITY OF MAPLE PLAIN
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

Net Change In Fund Balances - Total Governmental Funds		\$	297,712
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds do not report income or loss in a joint venture			76,424
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation and amortization expense.			
Capital Outlay	\$	3,668,839	
Current Year Depreciation/Amortization		(337,894)	
Total			3,330,945
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.			
Debt Issued		(3,455,800)	
Premium on Debt Issued		(145,665)	
Principal Repayments		288,886	
Current Year Amortization of Discounts/Premiums and Refunding Losses		14,152	
Total			(3,298,427)
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. This includes the change in accrued interest payable.			
			(64,109)
The recognition of certain revenues and expenses/expenditures differ between the full accrual governmental activities financial statements and the modified accrual governmental fund financial statements.			
Compensated Absences			4,506
Pension Expense as it relates to PERA			132,905
Revenues and expenses in the statement of activities that do not provide current financial resources are not reported as revenues and expenditures in the governmental funds. The effect on the change in net position is the change in the year-end balances of deferred outflows and deferred inflows of resources.			
Deferred Inflows of Resources, Property Taxes and special assessments			688,995
Changes In Net Position of Governmental Activities		\$	<u>1,168,951</u>

**CITY OF MAPLE PLAIN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024**

	Business-Type Activities - Enterprise Funds			Total
	Water	Sewer	Storm Water Drainage	
ASSETS				
Current Assets:				
Cash and Cash Equivalents	\$ 1,411,510	\$ 606,346	\$ 676,541	\$ 2,694,397
Accounts Receivable	147,635	151,420	23,937	322,992
Special Assessments Receivable	47,950	42,161	21,985	112,096
Inventories	34,308	-	-	34,308
Prepaid Items	6,400	23,347	488	30,235
Total Current Assets	1,647,803	823,274	722,951	3,194,028
Noncurrent Assets:				
Special Assessments Receivable	314,021	227,805	123,816	665,642
Capital Assets:				
Equipment and Machinery	18,239	158,612	-	176,851
Other Improvements	-	-	238,654	238,654
Infrastructure	8,358,878	3,114,881	1,260,536	12,734,295
Construction in Progress	-	-	-	-
Total Capital Assets	8,377,117	3,273,493	1,499,190	13,149,800
Less: Accumulated Depreciation	(3,280,080)	(1,121,237)	(392,837)	(4,794,154)
Total Capital Assets (Net of Accumulated Depreciation)	5,097,037	2,152,256	1,106,353	8,355,646
Total Noncurrent Assets	5,411,058	2,380,061	1,230,169	9,021,288
Total Assets	7,058,861	3,203,335	1,953,120	12,215,316
LIABILITIES				
Current Liabilities:				
Accounts Payable	\$ 24,438	\$ 196	\$ 147	\$ 24,781
Due to Other Governments	133	-	-	133
Accrued Interest Payable	42,783	25,098	11,523	79,404
Current Maturities of Long-Term Debt	386,378	115,659	50,000	552,037
Total Current Liabilities	453,732	140,953	61,670	656,355
Noncurrent Liabilities:				
Bonds Payable (Net of Current Maturities and Unamortized (Discount)/Premium)	2,982,641	1,600,856	881,697	5,465,194
Total Liabilities	3,436,373	1,741,809	943,367	6,121,549
NET POSITION				
Net Investment in Capital Assets	1,756,019	469,092	174,656	2,399,767
Unrestricted	1,866,469	992,434	835,097	3,694,000
Total Net Position	3,622,488	1,461,526	1,009,753	6,093,767
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 7,058,861	\$ 3,203,335	\$ 1,953,120	\$ 12,215,316

CITY OF MAPLE PLAIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Total
OPERATING REVENUES				
Charges for Services	\$ 558,912	\$ 531,051	\$ 90,049	\$ 1,180,012
OPERATING EXPENSES				
Supplies	12,403	1,228	98	13,729
Repairs and Maintenance	120,254	(2,808)	10,887	128,333
Depreciation	243,205	90,656	49,586	383,447
Professional Services	135,885	217,817	3,954	357,656
Contracted Services	-	16,488	4,080	20,568
Insurance	13,872	2,577	-	16,449
Utilities	44,104	2,796	-	46,900
Other	21,181	3,892	137	25,210
Total Operating Expenses	590,904	332,646	68,742	992,292
OPERATING INCOME (LOSS)	(31,992)	198,405	21,307	187,720
NONOPERATING REVENUES (EXPENSES)				
Investment Earnings (Loss)	57,140	5,718	23,632	86,490
Intergovernmental Revenue	28,590	890	651	30,131
Interest and Fiscal Charges	(77,361)	(38,140)	(23,617)	(139,118)
Miscellaneous	70,506	-	1,500	72,006
Total Nonoperating Revenues (Expenses)	78,875	(31,532)	2,166	49,509
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	46,883	166,873	23,473	237,229
Capital Contributions				
Special Assessments	174,576	139,030	52,316	365,922
Connection Fees	2,120	-	-	2,120
Total Capital Contributions	176,696	139,030	52,316	368,042
CHANGE IN NET POSITION	223,579	305,903	75,789	605,271
Net Position - Beginning of Year	3,398,909	1,155,623	933,964	5,488,496
NET POSITION - END OF YEAR	<u>\$ 3,622,488</u>	<u>\$ 1,461,526</u>	<u>\$ 1,009,753</u>	<u>\$ 6,093,767</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water Drainage	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$ 538,946	\$ 492,747	\$ 96,523	\$ 1,128,216
Cash Paid for Services	(292,447)	(254,033)	(31,706)	(578,186)
Net Cash Provided (Used) by Operating Activities	246,499	238,714	64,817	550,030
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Intergovernmental	28,590	890	651	30,131
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Connection Fees Received	2,120	-	-	2,120
Acquisition and Construction of Capital Assets	(18,239)	(13,867)	-	(32,106)
Special Assessments	45,865	34,483	22,878	103,226
Bond Proceeds	607,100	467,000	140,100	1,214,200
Premium on Bond Proceeds	25,590	19,684	5,905	51,179
Principal Paid on Revenue Bonds	(376,378)	(110,659)	(50,000)	(537,037)
Interest Paid on Revenue Bonds	(81,620)	(40,551)	(21,756)	(143,927)
Net Cash Provided (Used) by Capital and Related Financing Activities	204,438	356,090	97,127	657,655
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on Investments	57,140	5,718	23,632	86,490
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	536,667	601,412	186,227	1,324,306
Cash and Cash Equivalents - Beginning of Year	874,843	4,934	490,314	1,370,091
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,411,510</u>	<u>\$ 606,346</u>	<u>\$ 676,541</u>	<u>\$ 2,694,397</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ (31,992)	\$ 198,405	\$ 21,307	\$ 187,720
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	243,205	90,656	49,586	383,447
Other Income	70,506	-	1,500	72,006
Changes in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources:				
(Increase) Decrease in Accounts Receivable	(19,966)	(38,304)	4,974	(53,296)
(Increase) Decrease in Inventories	(272)	-	-	(272)
(Increase) Decrease in Prepaid Items	(5,965)	(5,252)	(488)	(11,705)
Increase (Decrease) in Accounts Payable	(9,233)	(6,791)	(12,062)	(28,086)
Increase (Decrease) in Due to Other Governments	216	-	-	216
Total Adjustments	278,491	40,309	43,510	362,310
Net Cash Provided (Used) By Operating Activities	<u>\$ 246,499</u>	<u>\$ 238,714</u>	<u>\$ 64,817</u>	<u>\$ 550,030</u>
SUPPLEMENTAL SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES				
Amortization of Bond Premium/Discount	<u>\$ 11,935</u>	<u>\$ 9,753</u>	<u>\$ 337</u>	<u>\$ 22,025</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Maple Plain operates under the "Optional Plan A" form of government according to applicable State of Minnesota Statutes. Under this plan, the government of the City is directed by a City Council composed of an elected Mayor and four elected City Council members. The City Council exercises legislative authority and determines all matters of policy.

The accounting policies of the City conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments. The following is a summary of the City's more significant accounting policies.

A. The Financial Reporting Entity

The City's financial reporting entity consists of the City of Maple Plain (the primary government) and the Maple Plain Economic Development Authority (EDA) (a component unit).

Blended Component Unit

The EDA is included in the City's reporting entity because of the significance of its operational and financial relationship with the City. The EDA is presented as a "blended component unit" and, therefore, the individual fund balances and transactions of the EDA Fund are blended into the financial statements.

The EDA was created by the City in 2006 pursuant to Minnesota statutes 469.090 through 469.108 to carry out the economic and industrial development and redevelopment activities in the City of Maple Plain consistent with policies established by the City Council. It is comprised of the members of the City Council and two members at large with a December 31 year end. The EDA activities are blended and reported as a special revenue fund due to substantively the same governing board and the financial benefit/burden relationship. Separate financial statements for the EDA are not issued for this component unit.

B. Basis of Presentation - 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 nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation - Fund Financial Statements

The statement of activities demonstrates the degree to which the direct expenses of a given function or activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or 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.

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 government's enterprise funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The operating revenues of the City of Maple Plain's enterprise funds are charges for services to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reports the following major governmental funds:

General Fund

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

Fire Partnership Fund

The Fire Partnership Fund is a special revenue fund which accounts for charges for service that are committed for activities of the fire partnership agreement with the City of Independence.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Presentation - Fund Financial Statements (Continued)

Capital Project Fund

The Capital Project Fund accounts for the resources accumulated and payments made for purchases of capital projects

2024 Street Reconstruction Fund

The 2024 Street Reconstruction Fund accounts for the resources accumulated and payments made for the 2024 Street Reconstruction project

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the City is obligated in some manner for the payment.

The City reports the following major proprietary funds:

Water Fund

The Water Fund accounts for costs associated with the City's water system and ensure that user charges are sufficient to pay for those costs.

Sewer Fund

The Sewer Fund accounts for the costs associated with the City's sewer system and ensure that user charges are sufficient to pay for those costs.

Storm Water Drainage Fund

The Storm Water Drainage Fund accounts for the operation, maintenance, and capital improvements of the City's storm water system.

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

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of recognition in the financial statements of various kinds of transactions or events.

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

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and 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 of Maple Plain 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 principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, postemployment benefits and asset retirement obligations are recognized based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the City of Maple Plain the right to use lease assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Property taxes, utilities taxes, licenses, interest, and charges for services 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.

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

1. Cash and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with maturities of three months or less at the time of purchase.

For purposes of the statement of cash flows, the City of Maple Plain's proprietary funds consider demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents

Cash balances from all funds are combined and invested to the extent available in investments authorized by state statutes and the City's investment policy. Earnings from such investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

2. Property Taxes Receivable

The City Council annually adopts a tax levy and certifies it to the County in December for collection in the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments. The taxes are collected by the County and tax settlements are made to the City during January, June and November each year. Revenues are accrued and recognized in the year collectible, net of delinquencies.

Taxes which remain unpaid at December 31 are classified as delinquent taxes receivable, and are fully offset by deferred inflows of resources for taxes not received within 60 days after year-end in the governmental fund financial statements.

3. Accounts Receivable

Accounts receivable include amounts billed for services provided before year-end. To the extent considered necessary, the City annually certifies delinquent water, sewer, and storm drainage accounts to the County for collection in the following year.

4. Special Assessments Receivable

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivable upon certification to the County. The City typically adopts the assessment rolls when the individual projects are complete or substantially complete. The assessments are collectible over a term of years generally consistent with the term of years of the related bond issue. Collection of annual installments (including interest) is handled by the County in the same manner as property taxes. Property owners are allowed to prepay total future installments without interest or prepayment penalties.

Special assessments which remain unpaid at December 31 are classified as current, delinquent, deferred, and other special assessments receivable and are fully offset by deferred inflows of resources, except for current, in the governmental fund financial statements because they are not known to be available to finance current expenditures.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

5. Inventory, and Prepaid Items

All inventories are valued at lower of cost or market using the first-in/first-out (FIFO) method.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded under the consumption method on the fund financial statements.

6. Lease Receivable

The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

7. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Capital assets are defined by the City as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if the original cost is not available. Donated capital assets are recorded at estimated acquisition value at the date of donation. For financial statement purposes only, a capitalization threshold is established for each capital asset category as follows:

Assets	Amount
Land and Land Improvements	\$ 10,000
Other Improvements	25,000
Buildings	25,000
Building Improvements	25,000
Machinery and Equipment	5,000
Vehicles	5,000
Infrastructure	100,000
Other Assets	5,000

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

7. Capital Assets (Continued)

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City chose to include all such items regardless of their acquisition date or amount. The City was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year). As the City constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity of efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the City values these capital assets at the estimated acquisition value of the item at the date of its 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.

Land and construction in progress are not depreciated. Property, plant, and equipment are depreciated using the straight-line method applied over the following estimated useful lives of the assets.

Land Improvements	15 to 30 Years
Other Improvements	10 to 20 Years
Buildings	20 to 40 Years
Machinery and Equipment	3 to 15 Years
Infrastructure	20 to 60 Years
Vehicles	25 to 75 Years

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

8. Deferred Outflows of Resources

In addition to assets, statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The City has one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the statement of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

9. Pension Plans

Public Employees Retirement Association

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. The General fund is typically used to liquidate the governmental net pension liability.

Fire Relief Association

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit plan administered by Maple Plain Fire Department Relief Association and additions to and deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. Investments are reported at fair value. The General fund is typically used to liquidate the government net pension liability.

The total pension expense for the General Employees Plan is (\$126) and Fire Relief Association is \$15,086.

10. Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consists of leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

11. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

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.

12. Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item, which arises only under a modified accrual basis of accounting that qualifies as needing to be reporting in this category. Accordingly, the item, unavailable revenues, is reported only in the governmental fund balance sheet. The governmental funds report unavailable revenue from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City also recognizes a deferred lease receivable, which is reported under both the modified accrual and full accrual basis. Furthermore, the City has an additional item which qualifies for reporting in this category. The item, deferred pension resources, is reported only in the statement of net position and results from actuarial calculations.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

13. Net Position

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

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.

Restricted Net Position – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Unrestricted Net Position – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets”.

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.

14. Fund Balance Classifications

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable – Amounts that cannot be spent because they are not in spendable form, such as prepaid items, inventory, due from other funds, and advances to other funds.

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

Committed – Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council, which is the City’s highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

14. Fund Balance Classifications (Continued)

Assigned – Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the City Council itself or by an official to which the governing body delegates the authority. The City Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the Finance Director.

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

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

The City has formally adopted a fund balance policy for the General fund. The City's policy is to maintain a minimum unassigned fund balance of 60% of budgeted expenditures for cash-flow timing needs.

15. Use of Estimates

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

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Adoption of New Accounting Standards

GASB Statement No. 100, Accounting Changes and Error Corrections

Effective January 1, 2024, the City implemented GASB Statement No. 100, Accounting Changes and Error Corrections. This statement required the City to evaluate and disclose the nature and effects of accounting changes and error corrections in the financial statements. The City adopted the requirements of the guidance effective January 1, 2024, and has applied the provisions of this standard to the beginning of the period of adoption.

GASB Statement No. 101, Compensated Absences

Effective January 1, 2024, the City implemented GASB Statement No. 101, Compensated Absences. This statement updated the recognition and measurement guidance for compensated absences and associated salary-related payments and amended certain previously required disclosures. The City adopted the requirements of the guidance effective January 1, 2024, and has applied the provisions of this standard to the beginning of the period of adoption.

NOTE 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 for the General, Special Revenue, and Debt Service funds. The capital project funds adopt project length budgets. Annual unused appropriations lapse at year-end for all funds.

On or before July 1 of each year, all departments of the City submit requests for appropriations to the City Administrator so that a budget may be prepared. Before September 30, the proposed budget is presented to the City Council for review. The City Council holds public hearings and a final budget is prepared and adopted in December.

The appropriated budget is prepared by fund, function and department. The City's department heads, with the approval of the City Administrator, may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control is the department level. There were no budget amendments made during 2024.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2024, expenditures exceeded budget in the following funds:

	Adopted Budget Expenditures	Actual Expenditures	Expenditures Over (Under) Adopted Budget
General	\$ 1,930,916	\$ 2,135,966	\$ 205,050
Fire Partnership	469,928	712,610	242,682

These expenditures were funded by excess fund balance and current year revenues.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits

Custodial Credit Risk - Deposits

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the City’s deposits and investments may not be returned, or the City will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the City Council, the City maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all City 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, bonds, or irrevocable standby letters of credit from Federal Home Loan Banks.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the City.

At year-end, \$34,675 bank balance of the City’s deposits was covered by federal depository insurance.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Investments

The Minnesota Municipal Money Market Fund is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. In accordance with GASB Statement No. 79, the City's investment in this pool is valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Seven days' notice of redemption is required for withdrawals of investments in the 4M Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption. Financial statements of the 4M Fund can be obtained by contracting RBC Global Management at 100 South Fifth Street, Suite 2300, Minneapolis, MN 55402-1240.

At year end, the City's investment balances were as follows:

<u>Types of Investments</u>	<u>Credit Quality/Ratings</u>	<u>Segmented Time Distribution (1)</u>	<u>Amount</u>
Investments at Amortized Costs			
Minnesota Municipal Money Market Fund	N/A	Less than 6 months	<u>\$ 7,604,936</u>

The investments of the City are subject to the following risks:

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk.

Custodial Credit Risk

Custodial credit risk for investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party.

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by the City of Maple Plain's investment in a single issuer.

The City does not currently have a formal investment policy that addresses the above mentioned risks.

CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024

Section 10, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Lease Receivable

As of December 31, 2024, the City had the following lease receivable:

Description	Original Asset Amount	Discount Rate	Current Year Inflow of Resources	Balance at Year End
T-Mobile Antenna Lease Agreement	1/1/2017	1.3%	\$ 35,470	\$ 732,540

Under the T-Mobile Antenna Lease Agreement, T-Mobile pays the City monthly for 228 remaining months in exchange for a site upon which to operate communication facilities supporting telecommunications. The monthly receipt amount for 2024 was \$2,956.

C. Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Governmental Activities:					
Capital Assets, Not Being Depreciated					
Land	\$ 2,190,661	\$ -	\$ -	\$ -	\$ 2,190,661
Construction in Process	-	3,449,653	-	-	3,449,653
Total Capital Assets, Not Being Depreciated	2,190,661	3,449,653	-	-	5,640,314
Capital Assets, Being Depreciated:					
Buildings	545,200	-	-	-	545,200
Improvements other than Buildings	1,198,504	-	-	-	1,198,504
Machinery and Equipment	2,922,511	219,186	-	-	3,141,697
Infrastructure	5,217,709	-	-	-	5,217,709
Total Capital Assets, Being Depreciated	9,883,924	219,186	-	-	10,103,110
Accumulated Depreciation for:					
Buildings	539,358	873	-	(9,873)	530,358
Improvements other than Buildings	369,831	54,802	-	(5,281)	419,352
Machinery and Equipment	2,460,999	69,300	-	(41,829)	2,488,470
Infrastructure	922,392	195,146	-	56,983	1,174,521
Total Accumulated Depreciation	4,292,580	320,121	-	-	4,612,701
Total Capital Assets, Being Depreciated, Net	5,591,344	(100,935)	-	-	5,490,409
Right-to-Use Assets, Being Amortized:					
Leased Building	142,455	-	-	-	142,455
Accumulated Amortization for:					
Leased Building	74,324	17,773	-	-	92,097
Total Right-to-Use Assets, Being Amortized, Net	68,131	17,773	-	-	50,358
Governmental Activities Capital Assets, Net	\$ 7,850,136	\$ 3,366,491	\$ -	\$ -	\$ 11,181,081
	Beginning Balance	Increases	Decreases	Transfers/ Reclassifications	Ending Balance
Business-Type Activities:					
Capital Assets, Being Depreciated:					
Buildings and Other Improvements	\$ -	\$ -	\$ -	\$ 238,654	\$ 238,654
Improvements Other Than Buildings	-	32,107	-	-	176,851
Machinery and Equipment	144,744	-	-	-	144,744
Infrastructure	12,972,949	-	-	(238,654)	12,734,295
Total Capital Assets, Being Depreciated	13,117,693	32,107	-	-	13,149,800
Accumulated Depreciation for:					
Buildings and Other Improvements	-	5,766	-	97,378	103,144
Improvements Other Than Buildings	-	8,526	72,337	-	74,272
Machinery and Equipment	138,083	8,526	72,337	-	74,272
Infrastructure	4,272,624	369,155	25,041	-	4,616,738
Total Accumulated Depreciation	4,410,707	383,447	97,378	97,378	4,794,154
Total Capital Assets, Being Depreciated, Net	8,706,986	(351,340)	(97,378)	(97,378)	8,355,646
Business-Type Capital Assets, Net	\$ 8,706,986	\$ (351,340)	\$ (97,378)	\$ (97,378)	\$ 8,355,646

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets (Continued)

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

General Government	\$ 71,594
Public Safety	39,608
Public Works	218,567
Culture and Recreation	<u>8,125</u>
Total Depreciation and Amortization Expense, Governmental Activities	<u><u>\$ 337,894</u></u>

Depreciation expense was charged to proprietary funds as follows:

Water	\$ 243,205
Sewer	90,656
Storm	<u>49,586</u>
Total Depreciation Expense, Business-Type Activities	<u><u>\$ 383,447</u></u>

D. Interfund Transfers

The composition of interfund balances as of December 31, 2024, is as follows:

Fund	Transfers In		Total
	Capital Project Fund	Other Governmental Funds	
Transfers Out			
General	\$ 110,000	\$ 30,500	\$ 140,500
Capital Project Fund	<u>-</u>	<u>189,979</u>	<u>189,979</u>
Total	<u><u>\$ 110,000</u></u>	<u><u>\$ 220,479</u></u>	<u><u>\$ 330,479</u></u>

The City annually budgets for transfers between funds. These annual budgeted transfers are made to cover administrative fees, fund certain capital improvement projects, and debt service, including a transfer from the General fund to the Capital Project fund, Park Improvement fund and Equipment Replacement fund. Additionally, the City transferred funds from the Capital Project fund to the Metropolitan Grant fund.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term Debt

General Obligation Special Assessment Bonds

The following bonds were used to finance infrastructure improvements. They will be repaid with ad valorem taxes, special assessments levied against the properties. The bonds are backed by the full faith and credit of the City.

Description	Authorized and Issued	Interest Rate	Issue Rate	Maturity Rate	Balance at Year End
G.O. Improvement Bonds					
Bonds of 2014A	\$ 1,710,000	2.00 - 3.375%	6/25/2014	2/1/2035	\$ 920,000
Bonds of 2016	710,000	1.00 - 3.00	7/28/2016	2/1/2037	495,000
Bonds of 2018	1,015,000	3.00 - 3.375	5/15/2018	2/1/2039	815,000
Bonds of 2021A	970,000	1.00 - 2.00	6/10/2021	2/1/2042	880,000
Bonds of 2021B	240,350	5.00	6/10/2021	2/1/2028	90,559
Bonds of 2022	815,000	4.00	7/14/2022	2/1/2038	775,000
Bonds of 2024A	3,455,800	5.50	6/24/2024	2/1/2045	3,455,800
Total G.O. Special Assessment Bonds					<u>\$ 7,431,359</u>

Annual requirement to maturity for general obligation special assessment bonds are as follows:

Years Ending December 31,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 255,963	\$ 266,742	\$ 522,705
2026	374,101	253,243	627,344
2027	382,340	240,032	622,372
2028	403,555	226,209	629,764
2029	385,800	212,425	598,225
2030 - 2034	2,141,500	842,641	2,984,141
2035 - 2039	1,961,500	451,500	2,413,000
2040 - 2044	1,278,700	169,156	1,447,856
2045	247,900	4,958	252,858
Total	<u>\$ 7,431,359</u>	<u>\$ 2,666,906</u>	<u>\$ 9,845,407</u>

General Obligation Revenue Bonds

The City issued G.O. revenue bonds for business-type activities to provide funds for the acquisition and construction of major capital facilities. These bonds are reported in the proprietary funds since they are expected to be repaid from proprietary fund revenues. The following bonds were issued to finance capital improvements in the enterprise funds. They will be repaid from future revenues pledged from the Water and Sewer funds and are backed by the taxing power of the City.

Annual principal and interest payments on the bonds are expected to require over 83 and 30 percent of revenues from the Water and Sewer funds, respectively. For 2024, principal and interest paid and total customer revenues for the Water fund were \$371,486 and \$558,917, respectively. For 2024, principal and interest paid and total customer revenues for the Sewer fund were \$61,913 and \$531,051 respectively.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term Debt (Continued)

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Revenue Bonds					
G.O. Water Revenue Note of 2007	\$ 3,468,767	2.15%	7/9/2007	8/20/2026	\$ 441,000
G.O. Improvement Bonds of 2014	1,290,000	2.00 - 3.375	6/25/2014	2/1/2035	920,000
G.O. Improvement Bonds of 2016	975,000	1.00 - 3.00	7/28/2016	2/1/2037	690,000
G.O. Improvement Bonds of 2018	935,000	3.00 - 3.375	5/15/2018	2/1/2039	735,000
G.O. Improvement Bonds of 2021A	1,035,000	1.00 - 2.00	6/10/2021	2/1/2042	950,000
G.O. Improvement Bonds of 2021B	804,650	5.00	6/10/2021	2/1/2028	449,441
G.O. Improvement Bonds of 2022	500,000	4.00	7/14/2022	2/1/2038	480,000
G.O. Improvement Bonds of 2024A	1,074,100	5.50	6/24/2024	2/1/2045	1,214,200
Total G.O. Special Assessment Bonds					<u>\$ 5,879,641</u>

Annual requirement to maturity for general obligation revenue bonds are as follows:

Years Ending December 31,	Business-type Activities		
	Principal	Interest	Total
2025	\$ 552,037	\$ 183,007	\$ 735,044
2026	603,899	164,963	768,862
2027	387,660	146,704	534,364
2028	421,444	132,501	553,945
2029	299,200	120,785	419,985
2030 - 2034	1,633,500	460,442	2,093,942
2035 - 2039	1,338,500	206,924	1,545,424
2040 - 2044	556,300	62,644	440,194
2045	87,101	1,742	-
Total	<u>\$ 5,879,641</u>	<u>\$ 1,479,712</u>	<u>\$ 7,091,760</u>

Lease Payable

Lease agreements are summarized as follows:

Description	Original Asset Amount	Interest Rate	Issue Date	Maturity Date	Balance at Year End
Discovery Center - Office Space	\$ 142,455	1.3%	10/31/2019	10/31/2025	<u>\$ 33,136</u>

On October 16, 2014, the City entered into a lease agreement with the Orono Independent School District No. 278 for the period of October 1, 2014 through October 31, 2019. On October 31, 2019, the City amended the lease and extended the term through October 31, 2021. On October 1, 2021, the lease was amended to extend the term through October 31, 2024 at a fixed interest rate of 1.30%. The lease can be renewed for one additional year beyond the end date. The leased premises consist of City Office Space and Council Chambers.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term Debt (Continued)

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending December 31,	Governmental Activities	
	Principal	Interest
2025	\$ 33,135	\$ 198

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds Payable:					
G.O. Special Assessment Bonds	\$ 4,226,522	\$ 3,455,800	\$ 250,963	\$ 7,431,359	\$ 255,963
Unamortized Bond Premium	62,941	145,665	14,152	194,454	-
Total Bonds Payable	4,289,463	3,601,465	265,115	7,625,813	255,963
Lease Payable	71,058	-	37,923	33,135	33,136
Compensated Absences	9,020	-	4,506	4,514	4,514
Governmental Activities Long-Term Liabilities	<u>\$ 4,369,541</u>	<u>\$ 3,601,465</u>	<u>\$ 307,544</u>	<u>\$ 7,663,462</u>	<u>\$ 293,613</u>
Business-Type Activities:					
Bonds Payable:					
G.O. Revenue Bonds	\$ 5,202,478	\$ 1,214,200	\$ 537,037	\$ 5,879,641	\$ 552,037
Unamortized Bond Premium	108,435	51,179	22,024	137,590	-
Business-Type Activities Long-term Liabilities	<u>\$ 5,310,913</u>	<u>\$ 1,265,379</u>	<u>\$ 559,061</u>	<u>\$ 6,017,231</u>	<u>\$ 552,037</u>

Conduit Debt Obligations

The City has issued Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from private-sector entity revenues. The City is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2024 there was one revenue bond outstanding with Haven Homes with a principal amount of \$37,160,000.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Components of Fund Balance

At December 31, 2024, a summary of the governmental fund balance classifications are as follows:

Purpose	General	Fire Partnership	Capital Project Fund	2024 Street Reconstruction	Debt Service Fund	Other Governmental Funds	Total
Nonspendable:							
Inventories	\$ 2,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,960
Prepaid Items	10,930	1,111	-	-	-	-	12,041
Total							
Nonspendable	<u>\$ 13,890</u>	<u>\$ 1,111</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,001</u>
Restricted for:							
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 1,075,384	\$ -	\$ 1,075,384
Park Improvements	-	-	19,324	-	-	-	19,324
Capital Projects	-	-	-	28,690	-	-	28,690
Public Safety	68,303	-	-	-	-	-	68,303
Total							
Restricted	<u>\$ 68,303</u>	<u>\$ -</u>	<u>\$ 19,324</u>	<u>\$ 28,690</u>	<u>\$ 1,075,384</u>	<u>\$ -</u>	<u>\$ 1,191,701</u>
Committed for:							
Fire Protection Services	\$ -	\$ 307,459	\$ -	\$ -	\$ -	\$ -	\$ 307,459
Economic Development	-	-	-	-	-	81,865	81,865
Total							
Committed	<u>\$ -</u>	<u>\$ 307,459</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,865</u>	<u>\$ 389,324</u>
Assigned for:							
Capital Projects	\$ -	\$ -	\$ 2,027,689	\$ -	\$ -	\$ 76,198	\$ 2,103,887
Gambling Proceeds	-	-	-	-	-	10,664	10,664
Total Assigned	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,027,689</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,862</u>	<u>\$ 2,114,551</u>
Unassigned	<u>964,140</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>964,140</u>
Total	<u>\$ 1,046,333</u>	<u>\$ 308,570</u>	<u>\$ 2,047,013</u>	<u>\$ 28,690</u>	<u>\$ 1,075,384</u>	<u>\$ 168,727</u>	<u>\$ 4,674,717</u>

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE

A. Plan Description

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

General Employees Retirement Plan (GERF)

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

B. Benefits Provided

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

General Employees Plan Benefits

General Employees Plan requires three years of service to vest. 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 General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

B. Benefits Provided (Continued)

General Employees Plan Benefits (Continued)

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

C. Contributions

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

General Employees Fund Contributions

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2024 and the City was required to contribute 7.50% for General Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2024, were \$17,462. The City's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2024, the City reported a liability of \$69,386 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the City totaled \$1,794.

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0019% at the end of the measurement period and 0.0026% for the beginning of the period.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

	City
Proportionate Share of the Net Pension Liability	\$ 69,386
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the Entity	1,794
Total	<u>\$ 71,180</u>

For the year ended December 31, 2024, the City recognized pension expense of (\$126) for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized an additional (\$3,192) as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2024, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 6,524	\$ -
Changes in Actuarial Assumptions	339	26,261
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	20,149
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	27,853	34,079
City Contributions Subsequent to the Measurement Date	8,047	-
Total	<u>\$ 42,763</u>	<u>\$ 80,489</u>

The \$8,047 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2025	\$ (14,522)
2026	(6,072)
2027	(19,861)
2028	(5,318)

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

E. Long-Term Expected Return on Investment

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	33.5 %	5.10 %
International Stocks	16.5	5.30
Private Markets	25.0	5.90
Fixed Income	25.0	0.75
Unallocated Cash	-	-
Totals	100.0 %	

F. Actuarial Methods and Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

- Inflation is assumed to be 2.25% for the General Employees Plan, Police & Fire Plan, and the Correctional Plan.
- Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan, 1% for the Police & Fire Plan, and 2% for the Correctional Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3% after 27 years of service. In the Police & Fire Plan, salary growth assumptions range in annual increments from 11.75% after one year of service to 3% after 24 years of service. In the Correctional Plan, salary growth assumptions range from 11% at age 20 to 3% at age 60.

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

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

F. Actuarial Methods and Assumptions (Continued)

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation. The Police & Fire Plan and Correctional Plan were reviewed in 2024. PERA anticipates the experience study will be approved by the Legislative Commission on Pensions and Retirement and become effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

General Employees Fund

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

G. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the General Employees Fund and the Police and Fire Fund were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 4 DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

H. Pension Liability Sensitivity

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

Description	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
<u>GERF Discount Rate</u>	6.00%	7.00%	8.00%
City's Proportionate Share of the GERF Net Pension Liability	\$ 151,550	\$ 69,386	\$ 1,798

I. Pension Plan Fiduciary Net

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

NOTE 5 PUBLIC EMPLOYEES DEFINED CONTRIBUTION PENSION PLAN

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

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% of salary which is matched by the elected official’s employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees’ contributions must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2% of employer contributions and 25-hundredths of 1% (0.25%) of the assets in each member’s account annually.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 5 PUBLIC EMPLOYEES DEFINED CONTRIBUTION PENSION PLAN (CONTINUED)

Total contributions made by the City during fiscal year 2024 were:

Contribution Amount		Percentage of Covered Payroll		Required Rate
Employee	Employer	Employee	Employer	
\$ 1,666	\$ 1,666	5.0%	5.0%	5.0%

The City's contributions to the DCP Plan for the years ended December 31, 2024, 2023 and 2022 were \$1,666, \$1,197 and \$1,150 respectively. The City's contributions were equal to the contractually required contributions for each year as set by Minnesota statutes.

NOTE 6 DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION

A. Plan Description

All members of the Maple Plain Fire Department (the Department) are covered by a single employer defined benefit plan administered by Maple Plain Fire Department Relief Association (the Association). As of December 31, 2023, the plan covered 25 active firefighters and 3 vested terminated fire fighters whose pension benefits are deferred. The plan is a single employer retirement plan and is established and administered in accordance with Minnesota statute, chapter 69.

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

B. Benefits Provided

A firefighter who completes at least 20 years as an active member of the Department is entitled, after age 50, to a full service pension upon retirement. The bylaws of the Association also provide for an early vested service pension for a retiring member who has completed fewer than 20 years of service. The reduced pension, available to members with 10 years of service, shall be equal to 60 percent of the pension as prescribed by the bylaws. This percentage increases 4 percent per year so that at 20 years of service, the full amount prescribed is paid. Members who retire with less than 20 years of service and have reached the age of 50 years and have completed at least 10 years of active membership are entitled to a reduced service pension not to exceed the amount calculated by multiplying the member's service pension for the completed years of service times the applicable non-forfeitable percentage of pension.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 6 DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

C. Contributions

Minnesota statutes, chapters 424 and 424A authorize pension benefits for volunteer fire relief associations. The plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in Minnesota statutes and voluntary City contributions (if applicable). The State of Minnesota contributed \$38,576, \$35,089 and \$32,683 and in 2023, 2022, and 2021, respectively, in fire state aid to the plan on behalf of the City Fire Department, which was recorded as a revenue within the City's financial statements. The City's statutorily required contributions to the plan for the years ended December 31, 2024, 2023, and 2022 were \$101,867, \$86,971 and \$79,889 to the required contributions as set by Minnesota statute. The City made no voluntary contributions to the plan. The firefighter has no obligation to contribute to the plan.

D. Pension Costs

At December 31, 2024, the City reported a net pension liability (asset) of (\$225,298) for the Volunteer Firefighter Fund. The net pension asset was measured as of December 31, 2024. The total pension liability used to calculate the net pension asset in accordance with GASB 68 was determined by PERA, applying an actuarial formula to specific census data certified by the Department. The following table presents the changes in net pension liability (asset) during the year:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a-b)
Total Pension Asset			
Beginning Balance January 1, 2024	\$ 1,285,554	\$ 1,444,651	\$ (159,097)
Changes for the Year			
Service Cost	35,201	-	35,201
Interest Cost	68,782	-	68,782
Plan Changes	46,239	-	46,239
Municipal Contributions	-	48,395	(48,395)
Nonemployer Contributions	-	42,567	(42,567)
Projected Investment Return	-	78,521	(78,521)
Gain or Loss	-	46,940	(46,940)
Benefit Payments	(249,089)	(249,089)	-
Total Net Changes	(98,867)	(32,666)	(66,201)
Ending Balance December 31, 2024	\$ 1,186,687	\$ 1,411,985	\$ (225,298)

For the year ended December 31, 2024, the City recognized pension expense of \$15,086.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 6 DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

D. Pension Costs (Continued)

At December 31, 2024, the City reported deferred outflows of resources and its contributions subsequent to the measurement date related to pension from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ -	\$ 93,552
Changes in Actuarial Assumptions	13,000	36,491
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	119,312	-
City Contributions Subsequent to the Measurement Date	101,867	-
Total	\$ 234,179	\$ 130,043

Deferred outflows of resources totaling \$101,867 related to pensions resulting from the City's contributions to the plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources related to the plan will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2024	\$ 12,668
2025	18,048
2026	26,818
2027	(22,553)
2028	(12,552)
Thereafter	(20,160)

E. Actuarial Assumptions

The total pension liability at December 31, 2024 was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

ASSUMPTIONS FROM ACTUARIAL REPORT

Valuation Date	1/1/2023
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar
	Closed Basis
Actuarial Assumptions:	
Discount Rate	5.75%
Investment Rate of Return	5.75%
20-Year Municipal Bond Yield	N/A (No unfunded liabilities)
Salary Increases	2.50%
Age of Service Retirement	50% at age 50, 20% at ages 51-56, 100% thereafter

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 6 DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

E. Actuarial Assumptions (Continued)

The following changes in plan provisions occurred in 2024:

- The Benefit Level changes from \$3,700 to \$3,850

The City's contributions were equal to the required contributions as set by state statute. The City made no voluntary contributions to the plan. 5.75 percent long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using the plan's target investment allocation along with long-term return expectations by asset class. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

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

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return
Cash	9.00 %	2.00 %
Fixed Income	33.00	3.00
Equities	58.00	7.90
Total Portfolio	100.00 %	

F. Discount Rate

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

G. Pension Asset Sensitivity

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

	1% Decrease	Selected Discount Rate	1% Increase
Net Pension Liability (Asset)	\$ (202,058)	\$ (225,298)	\$ (247,886)
Discount Rate	4.75 %	5.75 %	6.75 %

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 6 DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

H. Pension Plan Fiduciary Net Position

The Association issues a publicly available financial report. The report may be obtained by writing to the Maple Plain Fire Department Relief Association, 5050 Independence Street, Maple Plain, MN 55359.

NOTE 7 JOINT VENTURES

Joint Ventures

West Hennepin Public Safety Department

In 1995, the Cities of Maple Plain and Independence, Minnesota, formed the West Hennepin Public Safety Department (the Department). The City participates in a joint powers agreement, which establishes the Department for the purpose of providing police protection within the two communities. The agreement creates a Board of Commissioners (the Board), composed of representatives from each member city, consisting of four members. The Board exercises legislative authority and determines all matters of policy. The Board appoints personnel responsible for the proper administration of all affairs relating to the Department's activities. The Board must, on or before August 15th each year, prepare and submit a detailed budget of the Department's needs for the next calendar year to the governing body of each city in the Department with a statement of the proportion of the budget to be provided by each city. The governing body of each city in the Department shall review and approve the budget by November 1st.

The following financial information is taken from the Department's audited financial statements for the year ended December 31, 2024

Total Assets and Deferred Outflows of Resources	\$ 2,850,013
Total Liabilities and Deferred Inflows of Resources	3,307,240
Total Net Position	(457,227)
Total Revenue	2,752,559
Total Expense	2,512,179

The City's equity interest and its share of the net income (loss) of the Department are added to the value of the "Investment in Joint Venture" deficit in the government-wide financial statement under governmental activities. As of December 31, 2024 the amount reported as investment in joint venture deficit was \$140,599.

According to a formula in the agreement, the City's share of the Department's budget is approximately 31 percent. Payments to the Department in 2024 totaled \$688,348. The Department's financial statements for the period ending December 31, 2024 are available at the City's Municipal Center.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 7 JOINT VENTURES (CONTINUED)

Joint Ventures (Continued)

Maple Plain – Independence Fire Services Partnership

On December 31, 2002 the Maple Plain-Independence Fire Services Partnership (the "Fire Partnership") was established under a joint powers agreement among the Cities of Maple Plain and Independence to provide fire protection in the fire service area of the two cities. Maple Plain is considered the managing partner.

The governing body consists of a 4 member Board. Two individuals, the Mayor and another City Council Member from each City, are appointed by their respective City Council to serve on the Board. The Fire Partnership does not have any component units.

As provided for in the joint powers agreement, in the event of termination, all real and personal property and cash held by the Fire Partnership would be divided among the members. The managing partner shall, at its sole discretion either sell interest or purchase the partnership interest Independence has in any capital assets of the partnership.

The governmental fund financial activity of the Fire Partnership are currently reported in a special revenue fund in the basic financial statements and the capital assets and related long-term liabilities are recorded within the governmental activities in the statement of net position. The City of Maple Plain contributed \$224,305 to the Fire Partnership in 2024. The City of Independence holds a 53.50 percent equity interest in the Fire Partnership.

Jointly Governed Organizations

Pioneer - Sarah Creek Watershed Management Commission

The Pioneer-Sarah Creek Watershed Management Commission is a joint powers watershed management organization formed under Minnesota statutes 103B.201-103B.255 and Minnesota Rules Chapter 8410. The Pioneer-Sarah Creek watershed covers about 70.5 square miles in northwestern Hennepin County. The six cities in the watershed jointly manage the water resources in this area through the Commission. The member cities are Maple Plain, Loretto, Independence, Medina, Minnetrista and Greenfield. The goal of the Commission is to enhance the water quality of the water resources within the watershed. The Commission seeks to carry out this goal through public information and education, analysis of the causes of harmful impacts on the water resources, regulation of the use of water bodies and their beds, regulation of land use, and capital improvement projects.

The City remitted \$21,499 to the Commission in 2024. The contribution was reported in the City's Storm Water fund.

Complete financial statements can be obtained at the Commission's web site: <http://pioneersarahcreek.org>.

**CITY OF MAPLE PLAIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2024**

NOTE 8 RESTATEMENT OF BEGINNING FUND BALANCE

Change in Fund Presentation from Nonmajor to Major

The 2024 Street Reconstruction Fund previously met the criteria to be reported as a nonmajor governmental fund. However, effective January 1, 2024, the fund no longer met the criteria to be reported as a nonmajor fund and is reported as a major governmental fund for the fiscal year ended December 31, 2024. The effect of that change to or within the financial reporting entity is shown in the table below.

	2024 Street Reconstruction Fund	Nonmajor Governmental Funds	Total
December 31, 2023, As Previously Reported	\$ -	\$ (70,577)	\$ (70,577)
Change in Fund Presentation from Nonmajor to Major	(70,577)	70,577	-
January 1, 2024, As Adjusted or Restated	<u>\$ (70,577)</u>	<u>\$ -</u>	<u>\$ (70,577)</u>

NOTE 9 OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT) which is a risk sharing pool with approximately 800 other governmental units. The City pays an annual premium to LMCIT for its workers compensation and property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event of the past three fiscal years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The City’s management is not aware of any incurred but not reported claims.

B. Legal Debt Margin

The City’s statutory debt limit is computed as 3 percent of the taxable market value of property within the City. Long-term debt issued and financed partially or entirely by special assessments or the net revenues of enterprise fund operations is excluded from the debt limit computation. The City’s applicable debt does not exceed the limit.

C. Concentrations

The City receives a significant amount of its annual General fund revenue from the State of Minnesota from the Local Government Aid (LGA). The amount received in 2024 was \$266,001. This accounted for 12 percent of General fund revenues.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF MAPLE PLAIN
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
DEFINED BENEFIT PENSION PLANS
SCHEDULE OF CITY'S AND NONEMPLOYER PROPORTIONATE SHARE OF NET PENSION LIABILITY
PUBLIC EMPLOYEES GENERAL EMPLOYEES RETIREMENT FUND
YEAR ENDED DECEMBER 31, 2024

Plan Year Ending	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	City's Proportionate Share of the State of Minnesota's Proportionate Share of the Net Pension Liability	Proportionate Share of the Net Pension Liability and the City's Share of the State of Minnesota's Share of the Net Pension Liability	City's Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2024	0.0019 %	\$ 69,386	\$ 1,798	\$ 71,184	\$ 194,284	35.7 %	89.1 %
6/30/2023	0.0026	145,389	4,050	149,439	214,550	67.8	83.1
6/30/2022	0.0020	158,401	4,737	163,138	154,218	102.7	76.7
6/30/2021	0.0013	55,516	1,645	57,161	80,918	68.6	87.0
6/30/2020	0.0022	131,900	4,125	136,025	159,243	82.8	79.0
6/30/2019	0.0045	248,795	7,833	256,628	319,508	77.9	70.2
6/30/2018	0.0046	255,189	8,281	263,470	308,163	82.8	79.5
6/30/2017	0.0041	261,741	3,306	265,047	256,354	102.1	75.9
6/29/2016	0.0043	349,139	-	349,139	266,607	131.0	68.9
6/29/2015	0.0039	202,118	-	202,118	224,153	90.2	78.2

Note: This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

CITY OF MAPLE PLAIN
PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
DEFINED BENEFIT PENSION PLANS
SCHEDULE OF CITY'S AND NONEMPLOYER CONTRIBUTIONS
PUBLIC EMPLOYEES GENERAL EMPLOYEES RETIREMENT FUND
YEAR ENDED DECEMBER 31, 2024

Fiscal Year Ending	Contributions in Related to the		Contribution Deficiency (Excess) (a-b)	City Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
	Statutorily Required Contribution (a)	Statutorily Required Contribution (b)			
12/31/2024	\$ 17,462	\$ 17,462	\$ -	\$ 232,821	7.50
12/31/2023	12,967	12,967	-	172,894	7.50
12/31/2022	13,616	13,616	-	181,548	7.50
12/31/2021	10,350	10,350	-	138,005	7.50
12/31/2020	7,662	7,662	-	102,155	7.50
12/31/2019	18,801	18,801	-	250,686	7.50
12/31/2018	23,768	23,768	-	316,912	7.50
12/31/2017	20,913	20,913	-	278,837	7.50
12/30/2016	19,011	19,011	-	253,485	7.50
12/30/2015	17,983	17,983	-	239,770	7.50

Note: This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2024

Section 10, Item A.

NOTE 1 PENSION INFORMATION

General Employees Retirement Fund

2024 Changes

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions

2023 Changes

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 6.5% to 7.00%

Changes in Plan Provisions

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump-sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2024

Section 10, Item A.

NOTE 1 PENSION INFORMATION (CONTINUED)

General Employees Retirement Fund (Continued)

2021 Changes

Changes in Actuarial Assumptions:

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

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years two through five and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2024

Section 10, Item A.

NOTE 1 PENSION INFORMATION (CONTINUED)

General Employees Retirement Fund (Continued)

2020 Changes (Continued)

Changes in Plan Provisions:

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

2019 Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

2018 Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
GENERAL EMPLOYEES RETIREMENT PLAN
DECEMBER 31, 2024

Section 10, Item A.

NOTE 1 PENSION INFORMATION (CONTINUED)

General Employees Retirement Fund (Continued)

2017 Changes

Changes in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability, and 3.0% for nonvested deferred member liability.
- The assumed postretirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

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

2016 Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

CITY OF MAPLE PLAIN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE FIRE RELIEF
ASSOCIATION'S NET PENSION LIABILITY (ASSET)
AND RELATED RATIOS
YEAR ENDED DECEMBER 31, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total Pension Liability									
Service Cost	\$ 35,201	\$ 33,644	\$ 30,010	\$ 30,874	\$ 28,113	\$ 31,245	\$ 30,483	\$ 39,565	\$ 37,413
Interest	68,782	69,655	63,362	57,732	53,612	49,207	49,395	53,188	43,559
Assumption Changes	-	-	-	(17,946)	-	32,497	-	-	-
Plan Changes	46,239	56,397	81,387	49,554	62,919	57,915	-	-	72,040
Changes of Assumptions	-	(6,444)	-	-	-	-	-	(75,938)	-
Gain or Loss	-	(62,026)	-	(31,489)	-	(38,625)	(86,800)	(40,193)	-
Benefit Payments, Including Refunds of Employee Contributions	(249,089)	(76,978)	(50,954)	(130,000)	-	(82,000)	-	-	-
Net Change in Total Pension Liability	(98,867)	14,248	123,805	(41,274)	144,644	50,239	(6,922)	(23,378)	153,012
Total Pension Liability - January 1	1,285,554	1,271,306	1,147,501	1,188,775	1,044,131	993,892	1,000,814	1,024,192	871,180
Total Pension Liability - December 31 (a)	\$ 1,186,687	\$ 1,285,554	\$ 1,271,306	\$ 1,147,501	\$ 1,188,775	\$ 1,044,131	\$ 993,892	\$ 1,000,814	\$ 1,024,192
Plan Fiduciary Net Position									
Contributions - Employer	\$ 48,395	\$ 45,875	\$ 44,800	\$ 44,800	\$ 40,000	\$ 38,000	\$ 31,851	\$ 27,026	\$ 26,520
Contributions - State	42,567	36,089	33,683	32,025	26,488	26,857	36,043	34,714	24,408
Net Investment Income	78,521	90,818	82,964	71,160	61,093	64,308	58,002	52,901	52,385
Gain or Loss	46,940	(299,642)	43,848	26,901	133,593	(153,279)	86,154	27,703	(98,405)
Benefit Payments, Including Refunds of Employee Contributions	(249,089)	(76,978)	(50,954)	(130,000)	-	(82,000)	(86,800)	-	-
Administrative Expense	-	(511)	(24)	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(32,666)	(204,349)	154,317	44,886	261,174	(106,114)	125,250	142,344	4,908
Total Pension Liability - January 1	1,444,651	1,649,000	1,494,683	1,449,797	1,188,623	1,294,737	1,169,487	1,027,143	1,022,235
Total Pension Liability - December 31 (b)	\$ 1,411,985	\$ 1,444,651	\$ 1,649,000	\$ 1,494,683	\$ 1,449,797	\$ 1,188,623	\$ 1,294,737	\$ 1,169,487	\$ 1,027,143
Fire Relier's Net Pension Liability (Asset) - December 31 (a-b)	\$ (225,298)	\$ (159,097)	\$ (377,694)	\$ (347,182)	\$ (261,022)	\$ (144,492)	\$ (300,845)	\$ (168,673)	\$ (2,951)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (b/a)									
Covered-Employee Payroll	118.99%	112.38%	129.71%	130.26%	121.96%	113.84%	130.27%	116.85%	100.29%
Fire Relier's Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Note: This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

CITY OF MAPLE PLAIN
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER'S FIRE RELIEF ASSOCIATION CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2024

Fiscal Year Ending	Contributions in Related to the			Contribution Deficiency (Excess) (a-b)
	Statutorily Required Contribution (a)	Statutorily Required Contribution (b)		
12/31/2024	\$ 49,027	\$ 101,867	\$	(52,840)
12/31/2023	38,576	86,971		(48,395)
12/31/2022	35,089	79,889		(44,800)
12/31/2021	32,683	76,825		(44,142)
12/31/2020	31,025	66,488		(35,463)
12/31/2019	26,488	67,488		(41,000)
12/31/2018	26,857	64,857		(38,000)
12/31/2017	26,043	57,894		(31,851)
12/31/2016	24,714	51,740		(27,026)

Note: This schedule is intended to present 10-year trend information. Additional years will be added as they become available.

**CITY OF MAPLE PLAIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FIRE RELIEF ASSOCIATION
DECEMBER 31, 2024**

Section 10, Item A.

NOTE 1 PENSION INFORMATION

Fire Relief Association

Changes in Actuarial Assumptions:

2016 - The retirement age changed from Age 50 to a graded schedule based on age. The interest rate used for deferred benefit increases subject to the rate chosen by the relief association is assumed to be zero. Previously, it was assumed this rate would be equal to the 4.00% rate chosen for other deferred benefit increases.

2015 - In 2015, amounts reported as changes of assumptions resulted primarily from adjustments to expected retirement ages of general employees. In 2015, amounts reported as changes of assumptions resulted primarily from adjustments to expected retirement ages of public safety employees. In 2015, amounts reported as changes of assumptions resulted primarily from adjustments to assumed life expectancies as a result of adopting the RP-2000 Healthy Annuitant Mortality Table for purposes of developing mortality rates.

Changes in Plan Provisions:

2022 - The benefit terms were modified to base public safety employee pensions on a final three-year average salary instead of a final five-year average salary. In 2022, the benefit fee increased from \$3,200 to \$3,500.

2024 – In 2024, the Benefit Level changed from \$3,700 to \$3,850.

NOTE 2 BUDGETS

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General, Special Revenue, and Debt Service funds. The capital project funds adopt project length budgets. Annual unused appropriations lapse at year-end for all funds.

Budgetary control is maintained at the object of expenditure category level within each activity. Budgeted amounts are as originally adopted, or as amended by the City Council. The budget may be amended by a majority of the Council by resolution. Management may not amend the budget without Council approval. Budgeted appropriations lapse at year-end.

CITY OF MAPLE PLAIN
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive/ (Negative)
REVENUES				
Taxes	\$ 1,479,228	\$ 1,479,228	\$ 1,480,238	\$ 1,010
Licenses and permits	50,880	50,880	81,689	30,809
Intergovernmental	388,757	388,757	452,377	63,620
Charges for Services	51,775	51,775	128,262	76,487
Fines and Forfeitures	12,500	12,500	11,831	(669)
Special Assessments	-	-	1,479	1,479
Interest on Investments	3,000	3,000	43,431	40,431
Miscellaneous	-	-	23,684	23,684
Total Revenues	1,986,140	1,986,140	2,222,991	236,851
EXPENDITURES				
Current				
General Government:	507,567	507,567	658,850	(151,283)
Public Safety:	950,511	950,511	1,001,541	(51,030)
Public Works:	386,420	386,420	218,083	168,337
Culture and Recreation:	86,418	86,418	215,126	(128,708)
Economic Development	-	-	2,500	(2,500)
Capital Outlay				-
General Government	-	-	351	(351)
Culture and Recreation	-	-	892	(892)
Debt Service				
Principal	-	-	37,923	(37,923)
Interest and Other	-	-	700	(700)
Total Expenditures	1,930,916	1,930,916	2,135,966	(205,050)
EXCESS OF REVENUES OVER EXPENDITURES	55,224	55,224	87,025	31,801
OTHER FINANCING SOURCES (USES)				
Transfers Out	(122,000)	(122,000)	(140,500)	(18,500)
NET CHANGE IN FUND BALANCE	\$ (66,776)	\$ (66,776)	(53,475)	\$ 13,301
Fund Balance - Beginning of Year			1,099,808	
FUND BALANCE - END OF YEAR			\$ 1,046,333	

CITY OF MAPLE PLAIN
FIRE PARTNERSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2024

	Original	Final	Actual Amounts	Variance with Final Budget Positive/ (Negative)
REVENUES				
Intergovernmental	\$ 43,500	\$ 43,500	\$ 65,170	\$ 21,670
Charges for Services	507,671	507,671	521,152	13,481
Interest on Investments	-	-	13,570	13,570
Miscellaneous	-	-	9,144	9,144
Total Revenues	<u>551,171</u>	<u>551,171</u>	<u>609,036</u>	<u>57,865</u>
EXPENDITURES				
Current				
Public Safety:	467,928	467,928	589,584	121,656
Capital Outlay				
Culture and Recreation	2,000	2,000	123,026	121,026
Total Expenditures	<u>469,928</u>	<u>469,928</u>	<u>712,610</u>	<u>242,682</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 81,243</u>	<u>\$ 81,243</u>	(103,574)	<u>\$ (184,817)</u>
Fund Balance - Beginning of Year			<u>412,144</u>	
FUND BALANCE - END OF YEAR			<u>\$ 308,570</u>	

**CITY OF MAPLE PLAIN
COMBINING BALANCE SHEET
GOVERNMENTAL FUND TYPES (NONMAJOR FUNDS)
DECEMBER 31, 2024**

Section 10, Item A.

	Special Revenue	Capital Projects	Total
ASSETS			
Cash and Cash Equivalents	\$ 91,469	\$ 76,198	\$ 167,667
Accounts Receivable	<u>1,060</u>	<u>-</u>	<u>1,060</u>
Total Assets	<u><u>\$ 92,529</u></u>	<u><u>\$ 76,198</u></u>	<u><u>\$ 168,727</u></u>
FUND BALANCES			
Committed	81,865	-	81,865
Assigned	<u>10,664</u>	<u>76,198</u>	<u>86,862</u>
Total Fund Balances	<u><u>92,529</u></u>	<u><u>76,198</u></u>	<u><u>168,727</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 92,529</u></u>	<u><u>\$ 76,198</u></u>	<u><u>\$ 168,727</u></u>

CITY OF MAPLE PLAIN

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUND TYPES (NONMAJOR FUNDS)

YEAR ENDED DECEMBER 31, 2024

	Special Revenue	Capital Projects	Total
REVENUES			
Special Assessments	\$ -	\$ 1,448	\$ 1,448
Interest on Investments	4,169	34,000	38,169
Other	10,465	-	10,465
Total Revenues	14,634	35,448	50,082
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	14,634	35,448	50,082
OTHER FINANCING SOURCES			
Transfers In	-	220,479	220,479
NET CHANGE IN FUND BALANCE	14,634	255,927	270,561
Fund Balance - Beginning of Year, as Previously Presented	77,895	(250,306)	(172,411)
Change Within Financial Reporting Entity (Nonmajor to Major Fund)	-	70,577	70,577
FUND BALANCE - END OF YEAR	\$ 92,529	\$ 76,198	\$ 168,727

CITY OF MAPLE PLAIN
SPECIAL REVENUE NONMAJOR FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024

	Economic Development Fund	Gambling Proceeds Fund	Total
ASSETS			
Cash and Investments	\$ 81,865	\$ 9,604	\$ 91,469
Accounts Receivable	-	1,060	1,060
Total Assets	<u>\$ 81,865</u>	<u>\$ 10,664</u>	<u>\$ 92,529</u>
FUND BALANCES			
Assigned	-	10,664	10,664
Committed	81,865	-	81,865
Total Fund Balances	<u>81,865</u>	<u>10,664</u>	<u>92,529</u>
 Total Liabilities and Fund Balances	 <u>\$ 81,865</u>	 <u>\$ 10,664</u>	 <u>\$ 92,529</u>

CITY OF MAPLE PLAIN
SPECIAL REVENUE NONMAJOR FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2024

	Economic Development Fund	Gambling Proceeds Fund	Total
REVENUES			
Investment Earnings	\$ 3,970	\$ 199	\$ 4,169
Other	-	10,465	10,465
Total Revenues	3,970	10,664	14,634
OTHER FINANCING SOURCES			
Transfers In	-	-	-
NET CHANGE IN FUND BALANCE	3,970	10,664	14,634
Fund Balance - Beginning of Year	77,895	-	77,895
FUND BALANCE - END OF YEAR	<u>\$ 81,865</u>	<u>\$ 10,664</u>	<u>\$ 92,529</u>

**CITY OF MAPLE PLAIN
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2024**

Section 10, Item A.

	Park Improvement Fund	Downtown Development Fund	2021 Street Reconstruction Fund	2022 Street Project Fund	City Hall Development Fund	Equipment Repair Fund
ASSETS						
Cash and Temporary Investments	<u>\$ 53,996</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ 97</u>	<u>\$ 10,056</u>	<u>\$ 12,000</u>
FUND BALANCES						
Assigned	<u>\$ 53,996</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ 97</u>	<u>\$ 10,056</u>	<u>\$ 12,000</u>
Total Fund Balances	<u>53,996</u>	<u>-</u>	<u>49</u>	<u>97</u>	<u>10,056</u>	<u>12,000</u>
Total Liabilities and Fund Balances	<u>\$ 53,996</u>	<u>\$ -</u>	<u>\$ 49</u>	<u>\$ 97</u>	<u>\$ 10,056</u>	<u>\$ 12,000</u>

CITY OF MAPLE PLAIN
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2024

	Park Improvement Fund	Downtown Development Fund	2021 Street Reconstruction Fund	2022 Street Project Fund	2024 Street Reconstruction Fund	City Hall Development Fund	Equipment Repair Fund	Total
REVENUES								
Special Assessments								
Interest on Investments	\$ 1,246	\$ -	\$ 49	\$ 97	\$ -	\$ 56	\$ -	\$ 1,448
Other	24,000	-	-	-	-	10,000	-	34,000
Total Revenues	25,246	-	49	97	-	10,056	-	35,448
OTHER FINANCING SOURCES								
Transfers In	28,750	179,729	-	-	-	-	12,000	220,479
NET CHANGE IN FUND BALANCE	53,996	179,729	49	97	-	10,056	12,000	255,927
Fund Balance - Beginning of Year, as Previously Presented	-	(179,729)	-	-	(70,577)	-	-	(250,306)
Change Within Financial Reporting Entity (Nonmajor to Major Fund)	-	-	-	-	70,577	-	-	70,577
FUND BALANCE - END OF YEAR	\$ 53,996	\$ -	\$ 49	\$ 97	\$ -	\$ 10,056	\$ 12,000	\$ 76,198

CITY OF MAPLE PLAIN
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET – BY DEBT ISSUANCE
DECEMBER 31, 2024

	2012A G.O. Bonds	2013A G.O. Bonds	2014A G.O. Bonds	2016A G.O. Bonds	2018A G.O. Bonds	2021A G.O. Bonds	2022A G.O. Bonds	2024A G.O. Bonds	Total
ASSETS									
Cash and Investments	\$ 82,682	\$ (174)	\$ 200,183	\$ 85,561	\$ 152,858	\$ 288,422	\$ 95,886	\$ 169,165	\$ 1,074,583
Special Assessments Receivable	12,714	-	81,507	73,758	129,874	160,032	-	748,545	1,206,430
Total Assets	<u>\$ 95,396</u>	<u>\$ (174)</u>	<u>\$ 281,690</u>	<u>\$ 159,319</u>	<u>\$ 282,732</u>	<u>\$ 448,454</u>	<u>\$ 95,886</u>	<u>\$ 917,710</u>	<u>\$ 2,281,013</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable Revenue - Special Assessments	\$ 12,714	\$ -	\$ 81,232	\$ 73,540	\$ 129,566	\$ 160,032	\$ -	\$ 748,545	\$ 1,205,629
FUND BALANCES									
Restricted	<u>82,682</u>	<u>(174)</u>	<u>200,458</u>	<u>85,779</u>	<u>153,166</u>	<u>288,422</u>	<u>95,886</u>	<u>169,165</u>	<u>1,075,384</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 95,396</u>	<u>\$ (174)</u>	<u>\$ 281,690</u>	<u>\$ 159,319</u>	<u>\$ 282,732</u>	<u>\$ 448,454</u>	<u>\$ 95,886</u>	<u>\$ 917,710</u>	<u>\$ 2,281,013</u>

CITY OF MAPLE PLAIN
DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BY DEBT ISSUANCE
YEAR ENDED DECEMBER 31, 2024

	2012A G.O. Bonds	2013A G.O. Bonds	2014A G.O. Bonds	2016A G.O. Bonds	2018A G.O. Bonds	2021A G.O. Bonds	2022A G.O. Bonds	2024A G.O. Bonds	Total
REVENUES									
Taxes	\$ 25,988	\$ -	\$ 69,563	\$ 30,926	\$ 48,938	\$ 39,008	\$ 74,550	\$ -	\$ 288,973
Special Assessments	4,236	-	26,355	8,284	27,528	21,723	-	138,354	226,480
Investment Earnings	3,011	-	3,952	2,942	5,183	12,308	2,411	33	29,840
Total Revenues	33,235	-	99,870	42,152	81,649	73,039	76,961	138,387	545,293
EXPENDITURES									
Debt Service:									
Principal Retirement	20,963	-	70,000	35,000	40,000	45,000	40,000	-	250,963
Interest and Fiscal Charges	5,051	475	30,612	12,562	26,831	13,910	32,275	114,887	236,603
Total Expenditures	26,014	475	100,612	47,562	66,831	58,910	72,275	114,887	487,566
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,221	(475)	(742)	(5,410)	14,818	14,129	4,686	23,500	57,727
OTHER FINANCING SOURCES									
Premiums on Debt Issued	-	-	-	-	-	-	-	145,665	145,665
NET CHANGE IN FUND BALANCE	7,221	(475)	(742)	(5,410)	14,818	14,129	4,686	169,165	203,392
Fund Balance - Beginning of Year	75,461	301	201,200	91,189	138,348	274,293	91,200	-	871,992
FUND BALANCE - END OF YEAR	\$ 82,682	\$ (174)	\$ 200,458	\$ 85,779	\$ 153,166	\$ 288,422	\$ 95,886	\$ 169,165	\$ 1,075,384

CITY OF MAPLE PLAIN, MINNESOTA

Section 10, Item A.

SUPPLEMENTARY INFORMATION

SUMMARY FINANCIAL REPORT

REVENUES AND EXPENDITURES FOR GENERAL OPERATIONS- GOVERNMENTAL FUNDS
FOR YEARS ENDED DECEMBER 31, 2024 AND 2023

	Totals		Percent Increase (Decrease)
	2024	2023	
Revenues			
Taxes	\$ 1,769,211	\$ 1,733,217	2.1 %
Special Assessments	227,959	78,600	190.0
Licenses and Permits	81,689	67,194	21.6
Intergovernmental	574,911	405,399	41.8
Charges for Services	649,414	579,012	12.2
Fines and Forfeits	11,831	12,976	(8.8)
Interest on Investments	308,229	63,090	388.6
Miscellaneous	77,293	22,315	246.4
Total Revenues	<u>\$ 3,700,537</u>	<u>\$ 2,961,803</u>	0.2 %
Per Capita	<u>\$ 1,959</u>	<u>\$ 1,519</u>	0.3 %
Expenditures			
Current			
General Government	\$ 658,850	\$ 633,362	4.0 %
Public Safety	1,591,125	1,419,129	12.1
Public Works	235,971	231,476	1.9
Culture and Recreation	215,126	82,265	161.5
Economic Development	2,500	10,255	(75.6)
Capital Outlay			
General Government	75,636	50	151,172.0
Public Safety	127,201	11,162	1,039.6
Public Works	3,562,292	250,708	1,320.9
Culture and Recreation	9,141	30,694	(70.2)
Economic Development	-	19,300	N/A
Debt Service			
Principal	288,886	284,865	1.4
Interest and Other Charges	237,562	135,236	75.7
Total Expenditures	<u>\$ 7,004,290</u>	<u>\$ 3,108,502</u>	125.3 %
Per Capita	<u>\$ 3,708</u>	<u>\$ 1,594</u>	132.6 %
Total Long-Term Indebtedness	\$ 7,464,494	\$ 4,297,580	73.7 %
Per Capita	3,952	2,204	79.3 %
General Fund Balance - December 31	\$ 1,046,333	\$ 1,099,808	(4.9)%
Per Capita	554	564	(1.8)%



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**INDEPENDENT AUDITORS’ 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***

City Council
City of Maple Plain
Maple Plain, Minnesota

We have audited, in accordance with the 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 City of Maple Plain, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Maple Plain’s basic financial statements, and have issued our report thereon dated May 12, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Maple Plain’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Maple Plain’s internal control. Accordingly, we do not express an opinion on the effectiveness of City of Maple Plain’s internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



CliftonLarsonAllen LLP

Minneapolis, Minnesota
May 12, 2025



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MINNESOTA LEGAL COMPLIANCE

Independent Auditor’s Report

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 Maple Plain, Minnesota (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated May 12, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Maple Plain failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City’s noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

This report is intended solely for the information and use of those charged with governance and management of City of Maple Plain and the State Auditor and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Minneapolis, Minnesota
May 12, 2025



Executive Summary

City Council Business Meeting

AGENDA ITEM-NEW BUSINESS:	Resolution 2025-05274-01 Vacation of D&U Easement
PREPARED BY:	Jacob Kolander, City Administrator
RECOMMENDED ACTION: Approval of Resolution 2025-0527-01 Vacation of D&U Easement	

Summary:

Please see the included City Planner’s Report and Resolution for vacating the drainage and utility easement at 4855 Gateway Blvd.

City of Maple Plain

Request for Vacation of Drainage and Utility Easements Associated with the Replatting of the Gateway Properties to Allow the Kwik Trip Development and the Development Agreement Covering the Development of the Improvements

To:	City Council
From:	Mark Kaltsas, City Planner
Meeting Date:	May 27, 2025
Applicant:	Emily Helwig
Owner:	Kwik Trip, Inc.
Location:	Gateway Blvd. (PID No. 25-118-24-11-0040)

Request:

Emily Helwig (Applicant) and Kwik Trip, Inc. (Owner) request that the City consider the following actions for the property located between Gateway Blvd. and Highway 12 without an address (PID No. 25-118-24-11-0040):

- a. Vacation for that portion of the drainage and utility easements.

Property/Site Information:

The property is located along the south north of State Highway 12 between CSAH 29 and Howard Ave. and just south of Gateway Blvd. The subject property is located within the Mixed Use – Gateway District.

Property Information: **PID No. 25-118-24-11-0040**
Zoning: *Mixed Use - Gateway*
Comprehensive Plan: *Mixed-Use*
Acreage: ±2.6 Acres

Aerial Photograph



Discussion:

The applicant received city approval for preliminary and final plat associated with the development of a convenience store, fuel station, car wash and associated site improvements. It was noted during the approval that there were existing drainage and utility easements that were in place prior to the approval that will need to be vacated in order to record the new plat. The drainage and utility easements will be replaced with new easements as shown on the approved plat. The existing easements to be vacated will no longer be needed by the city.

In addition to easement vacation, the city attorney has prepared a Development Agreement which provides for payment of all applicable city fees, platting and site improvements. The Development Agreement is a standard agreement used by the city for projects that require replating and or installation of public improvements.

Recommendation:

City Council is being asked to consider approval of the following:

1. Resolution – Approving the vacation of the drainage and utility easements legally described as follows:

DRAINAGE AND UTILITY EASEMENT
VACATION DESCRIPTION:

All of the drainage and utility easements
lying over, under, and across Outlot A,
as created and dedicated in the plat of
GATEWAY OF MAPLE PLAIN, Hennepin
County, Minnesota

2. Approval of the Development Agreement and authorization for Mayor and City Administrator to execute the agreement on behalf of the city.

Attachments:

1. RESOLUTION Approving Drainage and Utility Easements
2. Application
3. Survey Exhibit
4. Development Agreement

CITY OF MAPLE PLAIN
COUNTY OF HENNPIN
STATE OF MINNESOTA

RESOLUTION NO. 2025-0527-01

**A RESOLUTION APPROVING THE REQUEST BY KWIK TRIP, INC. TO VACATE
THOSE DRAINAGE AND UTILITY EASEMENTS LEGALLY DESCRIBED AND
EXISTING ON THE PROPERTY IDENTIFIED AS PID No. 25-118-24-11-0040**

WHEREAS, the described drainage and utility easements no longer serve the public interest and potentially interfere with the property lines that were re-platted; and

WHEREAS, pursuant to Minnesota Statute §412.851, the City Council can vacate the drainage and utility easements across the property legally described as:

DRAINAGE AND UTILITY EASEMENT
VACATION DESCRIPTION:

All of the drainage and utility easements
lying over, under, and across Outlot A,
as created and dedicated in the plat of
GATEWAY OF MAPLE PLAIN, Hennepin
County, Minnesota

WHEREAS, the City reviewed the easements and found that there is no longer a public need for the easements to be vacated and the city replaced the easements with new drainage and utility easements when the property was re-platted; and

WHEREAS, a public hearing to consider the vacation of such drainage and utility easement was held on the 27th day of May, 2025, before the Maple Plain City Council after due published and posted notice had been given, as well as personal mailed notice to all affected property owners by the City and all interested and affected persons were given an opportunity to voice their concerns and be heard; and

WHEREAS, any person, corporation or public body owning or controlling easements contained upon the property vacated, reserves the right to continue maintaining the same or to enter upon such way or portion thereof vacated to maintain, repair, replace or otherwise attend thereto; and

WHEREAS, the Council in its discretion has determined that the vacation will benefit the public interest;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MAPLE PLAIN, COUNTY OF HENNEPIN MINNESOTA, that the vacation of the described drainage and utility easements is hereby granted and described as follows is hereby vacated:

DRAINAGE AND UTILITY EASEMENT
VACATION DESCRIPTION:

All of the drainage and utility easements
lying over, under, and across Outlot A,
as created and dedicated in the plat of
GATEWAY OF MAPLE PLAIN, Hennepin
County, Minnesota

BE IT FURTHER RESOLVED, that the Mayor and City Administrator are hereby authorized to sign all documents necessary to effectuate the intent of this resolution.

This resolution was adopted by the city council of the City of Maple Plain on this 27th day of May 2025, by a vote of ____ ayes and ____ nays.

Julie Mass-Kusske, Mayor

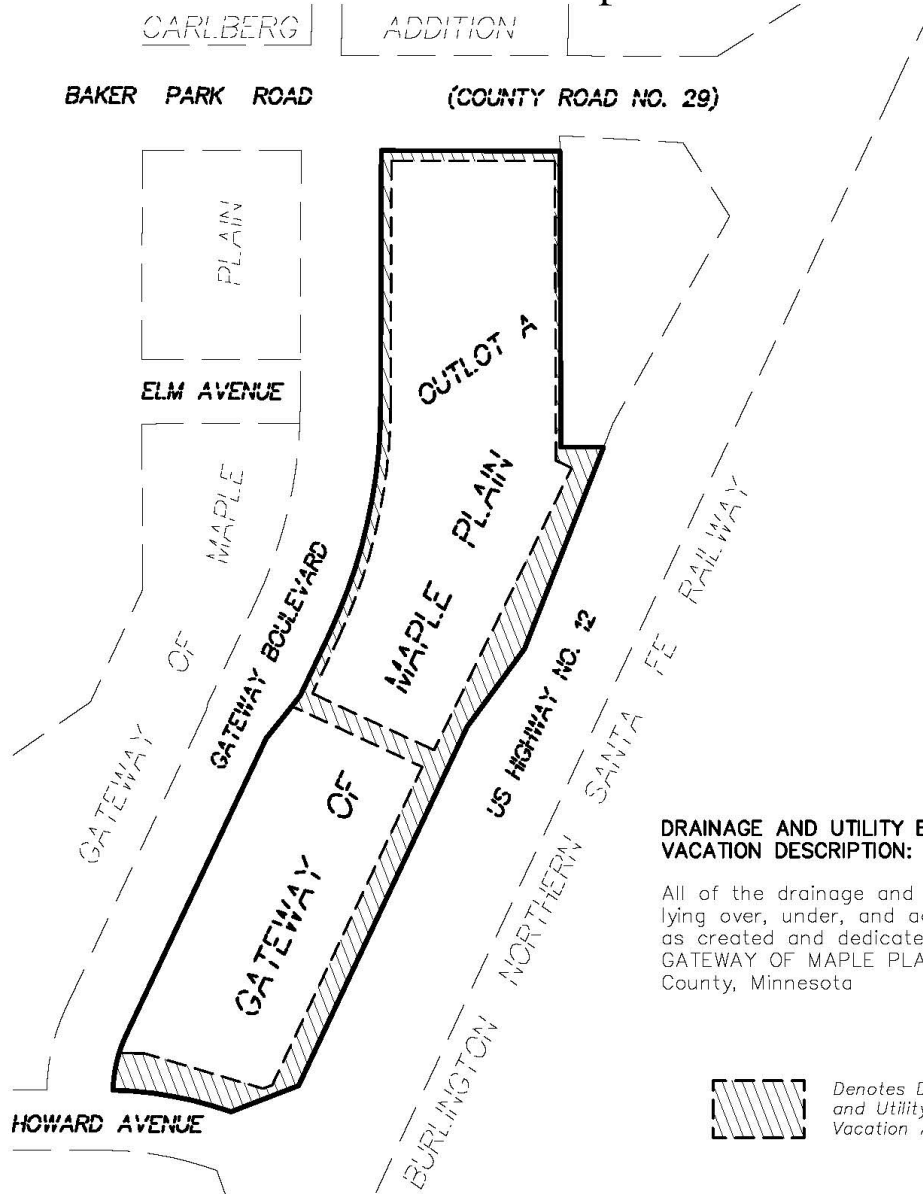
ATTEST:

Jacob Kolander, City Administrator

EXHIBIT A
(Easement Exhibit)

Section 10, Item B.

Drainage and Utility Easement Vacation Description Sketch



DRAINAGE AND UTILITY EASEMENT VACATION DESCRIPTION:

All of the drainage and utility easements lying over, under, and across Outlot A, as created and dedicated in the plat of GATEWAY OF MAPLE PLAIN, Hennepin County, Minnesota



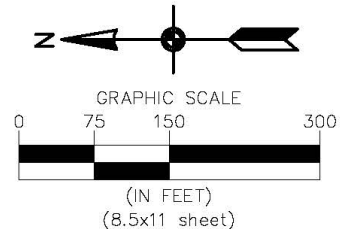
Denotes Drainage and Utility Easement Vacation Area



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3890 PHEASANT RIDGE DRIVE NE, SUITE 100, BLAINE, MN 55449
TEL 763.489.7900 \ FAX 763.489.7959 \ CARLSONMCCAIN.COM



Save Date: 01/16/25 F:\pos\11101 - 11120\11109 - kwlk trip #1775 - maple plain\cad\3d survey\description sketches\11109_platted du vacation.dwg

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Executive Summary

City Council Business Meeting

AGENDA ITEM-NEW BUSINESS: Developer’s Agreement for Kwik Trip	
PREPARED BY:	Jacob Kolander, City Administrator
RECOMMENDED ACTION: Approval of the Kwik Trip Developer’s Agreement	

Summary:

Please see the included City Planner’s Report and Developer’s Agreement for Kwik Trip.

City of Maple Plain

Request for Vacation of Drainage and Utility Easements Associated with the Replatting of the Gateway Properties to Allow the Kwik Trip Development and the Development Agreement Covering the Development of the Improvements

To:	City Council
From:	Mark Kaltsas, City Planner
Meeting Date:	May 27, 2025
Applicant:	Emily Helwig
Owner:	Kwik Trip, Inc.
Location:	Gateway Blvd. (PID No. 25-118-24-11-0040)

Request:

Emily Helwig (Applicant) and Kwik Trip, Inc. (Owner) request that the City consider the following actions for the property located between Gateway Blvd. and Highway 12 without an address (PID No. 25-118-24-11-0040):

- a. Vacation for that portion of the drainage and utility easements.

Property/Site Information:

The property is located along the south north of State Highway 12 between CSAH 29 and Howard Ave. and just south of Gateway Blvd. The subject property is located within the Mixed Use – Gateway District.

Property Information: **PID No. 25-118-24-11-0040**
Zoning: *Mixed Use - Gateway*
Comprehensive Plan: *Mixed-Use*
Acreage: ±2.6 Acres

Aerial Photograph



Discussion:

The applicant received city approval for preliminary and final plat associated with the development of a convenience store, fuel station, car wash and associated site improvements. It was noted during the approval that there were existing drainage and utility easements that were in place prior to the approval that will need to be vacated in order to record the new plat. The drainage and utility easements will be replaced with new easements as shown on the approved plat. The existing easements to be vacated will no longer be needed by the city.

In addition to easement vacation, the city attorney has prepared a Development Agreement which provides for payment of all applicable city fees, platting and site improvements. The Development Agreement is a standard agreement used by the city for projects that require replating and or installation of public improvements.

Recommendation:

City Council is being asked to consider approval of the following:

1. Resolution – Approving the vacation of the drainage and utility easements legally described as follows:

DRAINAGE AND UTILITY EASEMENT
VACATION DESCRIPTION:

All of the drainage and utility easements
lying over, under, and across Outlot A,
as created and dedicated in the plat of
GATEWAY OF MAPLE PLAIN, Hennepin
County, Minnesota
2. Approval of the Development Agreement and authorization for Mayor and City Administrator to execute the agreement on behalf of the city.

Attachments:

1. RESOLUTION Approving Drainage and Utility Easements
2. Application
3. Survey Exhibit
4. Development Agreement

This Instrument Drafted By:
Hoff Barry, P.A. (SBL)
100 Prairie Center Drive, Ste. 200
Eden Prairie, MN 55344

**DEVELOPER’S AGREEMENT
KWIK TRIP**

THIS DEVELOPER’S AGREEMENT KWIK TRIP (hereinafter referred to as “**Agreement**”) is made and entered into as of this ____ day of _____, 2025 (hereinafter referred to as the “**Effective Date**”), by and between the CITY OF MAPLE PLAIN, a Minnesota municipal corporation (hereinafter referred to as the “**City**”), and KWIK TRIP, INC, a Wisconsin corporation (hereinafter referred to as “**Developer**” Developer and City sometimes individually referred to as “**Party**” and collectively “**Parties**”).

RECITALS

WHEREAS, Developer is the fee owner of certain real property located in the City of Maple Plain, Hennepin County, Minnesota, legally described on attached Exhibit 1 (hereinafter referred to as the “**Property**”); and

WHEREAS, on March 24, 2025, the City Council passed Resolution No. 2025-0324-04 (hereinafter referred to as the “**City Resolution**”), conditionally approving site plan review, conditional use permit, preliminary plat, and final plat to develop the Property with a convenience store, fuel station, and car wash. The conditional approval consists of: (i) the plans for the Property drafted by Carlson Engineering, dated February 28, 2025 (hereinafter referred to as the “**Plans**”), which Plans cover sheet is attached hereto as Exhibit 2; (ii) the preliminary plat of the Property (hereinafter referred to as the “**Preliminary Plat**”); and (iii) the final plat of the Property entitled _____, drafted by _____ (hereinafter referred to as the “**Final Plat**”); and

WHEREAS, this Agreement is entered into for the purpose of setting forth and memorializing for the Parties and subsequent owners the understandings and agreements of the Parties concerning the development and use of the Property.

NOW, THEREFORE, it is hereby and herein mutually agreed, in consideration of each Party's promises and considerations herein set forth, as follows:

1. **INCORPORATION; PLANS.** The above Recitals, the City Resolution, the Plans, the Preliminary Plat, the Final Plat, and all exhibits attached to this Agreement are a material part of this Agreement and are incorporated herein. The Plans may be amended after the Effective Date by request of the Developer and as approved in writing by the City Engineer and/or the City Planner. Any such approved amendments to the Plans shall be incorporated into and be part of this Agreement.
2. **IMPROVEMENTS; DEVELOPMENT OF THE PROPERTY.**

- a. Construction and Maintenance. Development of, construction on, and maintenance of the Property shall be done in accordance with and shall comply, at all times, with the Plans, the City Resolution, this Agreement, and all applicable sections of the City Code and other governmental rules and regulations. Developer shall construct, install, and pay for all improvements and proceedings necessary to fully complete the development of the Property pursuant to the Plans. (hereinafter referred to as “**Improvements**”).
- b. Permits. It shall be the responsibility of the Developer to determine and obtain prior to construction all the necessary approvals, permits, and licenses required for the development of the Property from any entity having jurisdiction. Any design requirements of such agencies shall be determined prior to completion and incorporated into the Plans. All costs incurred to obtain said approvals, permits, and licenses, and all fines or penalties levied by any agency due to the failure of the Developer to obtain or comply with the conditions of such approvals, permits, and licenses, shall be the sole responsibility of the Developer. The Developer agrees to defend and hold the City, its officers, employees, and agents harmless from any action initiated by a regulatory agency resulting from any failure of the Developer.
- c. Completion of Improvements.
 - i. Developer shall complete all Improvements on or before July 31, 2026. The completion date as provided herein is subject to Unavoidable Delays (defined below), in which event the completion date may be extended by the period of such Unavoidable Delays.
 - ii. In the event Developer believes an extension is warranted because of Unavoidable Delays, Developer shall request such extension in writing to the City and specify the requested length of extension and the reason therefore, subject to the review and approval of the City Engineer. The City Engineer shall recommend the length of the extension, if any, for consideration and approval by the City Council. For the purposes of this Agreement, the term “**Unavoidable Delays**” means delays which are the direct result of strikes or other labor troubles, unforeseeable and unavoidable casualties to the Property, governmental actions, judicial action commenced by third parties, the implementation of an environmental agency-approved work plan for remediation, severe weather, acts of God, fire or other casualty, site conditions materially different from those revealed in any report or test provided to or obtained by the Developer or any other causes which the Developer could not reasonably control or circumvent.
- d. Landscaping. Developer agrees to install landscaping materials in accordance with the Plans and shall be completed, to the satisfaction of the City Engineer, as a condition of receiving a certificate of occupancy for the Property. The

Development shall be subject to landscaping requirements as set forth in the Plans and City Code.

- e. Approval Conditions. The City Resolution provides certain conditions that must be met as a condition of approval. The said conditions must be met, to the satisfaction of the City, prior to the release of the Final Plat, unless otherwise expressly provided for in the said resolution or otherwise approved by the City in writing.
 - f. Indemnification. Any and all claims that arise or may arise against the Developer, its agents, servants, or employees while engaged in the performance of the development of the Property, shall in no way be the obligation of the City. Furthermore, the Developer shall indemnify, hold harmless, and defend the City, its officers, employees, insurers, consultants and agents against any and all liability, loss, costs, damages, expenses, claims, actions, or judgments, including attorneys' fees which the City, its officers, employees, consultants and agents may hereafter sustain, incur, or be required to pay, arising out of or by reason of any act or failure to act by the Developer, its agents, servants and/or employees unless such liability, loss, costs, damages, expenses, claims, actions, or judgments arise from the negligent or intentional acts of the City.
 - g. Subdivision Monuments. The Developer shall install all subdivision monumentation within one (1) year from the date of recording the Final Plat, or the monumentation shall be installed at the time of the building permit is issued, whichever occurs first. The Developer shall submit to the City Engineer written verification by a registered land surveyor that the required monuments have been installed throughout the Final Plat.
3. PAYMENT OF CITY COSTS; DEVELOPMENT ESCROW.
- a. Payment of City Costs. Developer shall pay, within thirty (30) days of demand, all reasonable expenses that the City incurs in direct relation to the development of the Property and this Agreement. Said expenses include, but are not limited to, staff, engineering, legal, and other consulting fees incurred in relation to this Agreement and the development of the Property.
 - b. Development Escrow. Developer agrees to deposit with the City the sum of \$10,0000 (hereinafter referred to as the “**Development Escrow**”). The initial deposit to the Development Escrow shall be made to the City before any permits will be issued for the development of the Property. The City may, but is not obligated to, draw on the Development Escrow to pay these costs and expenses as they are incurred or billed or invoiced by the City. When the balance of the Development Escrow may go below \$3,000.00, upon written Notice given by the City to the Developer, Developer shall immediately deposit additional cash to replenish the Development Escrow to \$10,000.00. Upon completion of the Improvements, issuance of a certificate of occupancy for the Property, and payment of all costs and expenses, the City will refund to Developer any balance

remaining in the Development Escrow. Failure of the Developer to replenish the Development Escrow as required above shall be an Event of Default.

4. CHARGES AND FEES.

- a. Park Dedication. Pursuant to State Statute and City Code, the Final Plat requires park dedication by land dedication and/or a cash equivalent based on the rate approved by the City Council when the Final Plat is released for recording. Assuming that the Final Plat is released prior to the City Council adjusting the park dedication rate, the park dedication amount to be paid shall be \$63,080.20. If the Final Plat is not released prior to the City Council adjusting the park dedication rate, the above-referenced payment shall be adjusted based upon the formula approved by the City for the year in which the Final Plat is actually released for filing. The park dedication fee, as set forth above, shall be paid prior to the Final Plat being released for filing at the Hennepin County Government Center.
- b. Sanitary Sewer and Water Connections. Developer acknowledges that sanitary sewer and water service lines have been extended to the boundaries of the Property. Developer will be responsible for any and all costs of extending the sewer and water lines to the Property and the fees and costs associated with connecting to the services lines and all work associated with abandoning of sewer and water services stubbed to the Property that are not utilized. The above-mentioned connection fees include, but are not limited to, Sewer Availability Charges and Water Availability Charges of the then current rate that shall be due at time of building permit for each individual lot.

5. MAINTAIN PUBLIC PROPERTY DAMAGED OR CLUTTERED DURING CONSTRUCTION. Developer agrees to assume full financial responsibility for any damage that may occur to public property including, but not limited to, streets, street subbase, base, bituminous surface, curb, utility system including but not limited to, watermain, sanitary sewer or storm sewer, when said damage occurs as a result of the activity which takes place during the development of the Property. Developer further agrees to pay all costs required to repair the streets and/or utility systems damaged or cluttered with debris when occurring as a direct or indirect result of the construction that takes place in the Property. In the event the Developer fails to maintain or repair the damaged public property referred to aforesaid, the City shall provide written notice of such failure to Developer and, if such failure is not cured within thirty (30) days thereafter, Developer hereby agrees that the City may undertake making and causing said damage or clutter to be repaired or cleaned. When City undertakes such repair, Developer shall reimburse the City for all of its expenses within thirty (30) days of City's billing to Developer. If Developer fails to pay said bill within thirty (30) days of being billed, the City, in addition to all other remedies available under this Agreement, may draw upon the Development Escrow.
6. STREET CLEANING. During the development of the Property, Developer shall keep the streets adjoining its development free of dirt and debris caused by its development. In the event dirt and/or debris has accumulated on streets within or adjacent to the Property,

City is hereby authorized to immediately commence street cleaning operation if streets are not cleaned by the Developer after forty-eighty (48) hours of written notice of the violation, which may be by email. Street cleaning shall be defined as the use of any equipment specifically designed for sweeping, necessary for cleaning dirt, mud, and debris from the City right-of-way. If conditions are such that street cleaning operation is immediately necessary, City may perform the necessary street cleaning. City will then bill Developer, as the delinquent party for all associated street cleaning costs. If there is a failure to reimburse City for street cleaning costs within thirty (30) days of such billing, the City, in addition to all other remedies available under this Agreement, may draw upon the Development Escrow.

7. EROSION; DRAINAGE; WEED CONTROL.

- a. The Developer shall provide and comply with erosion, sedimentation, and drainage control provisions in the approved Plans and local, state, and federal rules and regulations. As development progresses, the City may impose additional erosion and drainage control requirements if, in the sole but reasonable opinion of the City Engineer, they would be useful and appropriate in controlling drainage and erosion. Developer recognizes that time is of the essence in controlling erosion. Developer shall promptly comply with such erosion and drainage control requirements herein and with such additional instructions it receives from the City. No development shall be allowed, and no building permits shall be issued unless development of the Property is in full compliance with erosion control requirements.
- b. All areas disturbed by excavation and backfilling operations must be reseeded after the completion of the work in that area. Except as may be otherwise provided or agreed upon, seed must be rye grass or other fast-growing seed suitable to the existing soil to provide a temporary ground cover as rapidly as possible. All seeded areas shall be mulched, and disc anchored as necessary for seed retention.
- c. Developer acknowledges that its failure to implement erosion and drainage controls as required herein may cause flooding and/or damage to adjoining property owners and City facilities. In such event, Developer agrees to hold the City harmless, defend, and indemnify City from claims of all third parties or Developer for damages arising out of such flooding and/or damages attributable to Developer's failure to implement erosion and drainage controls.
- d. Developer shall be responsible for the control of weeds on the Property. The Developer shall cut or spray weeds at the request of the City. In the event that weed control is not done as requested by the City, the City may do so and the Developer shall be responsible for all costs of the same and shall reimburse the City within ten (10) days of demand of payment. In the event the Developer does not pay the City for all costs within ten (10) days of demand by the City, the City may, in the discretion of the City: (i) draw upon the Letter of Credit and/or Development Escrow to reimburse amounts expended hereunder and all costs and

expenses relating to the same, including, but not limited to, attorney's fees; (ii) assess the Property pursuant to Minn. Stat. §429.101; and/or (iii) seek any other remedy available.

8. EVENTS OF DEFAULT. The following are defaults under this Agreement (herein collectively referred to as “**Events of Default**” and individually as “**Event of Default**”):
 - (i) Failure by the Developer to observe and perform any covenant, condition, obligation, or agreement on its part to be observed or performed under the terms of this Agreement;
 - (ii) if the Developer shall admit in writing its inability to pay its debts generally as they become due, or shall file a petition in bankruptcy, or shall make an assignment for the benefit of its creditors, or shall consent to the appointment of a receiver of itself or of the whole or any substantial part of the Property; (iii) if the Developer shall file a petition under the federal bankruptcy laws; (iv) if the Developer shall fail to begin or complete construction of the Improvements in conformance with this Agreement, and such failures are not due to Unavoidable Delays; and (v) if the Developer shall, after commencement of the construction of any of the Improvements, default in or violate its obligations with respect to the construction of the same (including the nature and the date for the completion thereof), or shall abandon or substantially suspend construction work, and such act or actions is not due to Unavoidable Delays and any such default, violation, abandonment, or suspension shall not be cured, ended, or remedied within the time provided for in this Agreement.
9. REMEDIES ON DEFAULT. Whenever any Event of Default occurs, the City shall give written Notice of the Event of Default to Developer. Unless a different Notice period and/or remedy is provided elsewhere in this Agreement, if the Developer fails to cure the Event of Default within thirty (30) days of the date of Notice is given, in addition to any other remedy provided in this Agreement, and without waiver of any such right, City may avail itself of any or all of the following remedies for so long as the Developer is in default:
 - a. Halt all development work and construction of Improvements until such time as the Event of Default is cured.
 - b. Refuse to issue a building permit or occupancy permit until such time as the Event of Default is cured.
 - c. Developer acknowledges and agrees that an uncured Event of Default would give rise to irreparable harm to the City for which monetary damages would not be an adequate remedy and if a breach or a threatened breach by Developer of any such obligations occurs, the City, in addition to any and all other rights and remedies that may be available to the City at law, at equity, or otherwise in respect of such uncured Event of Default, be entitled to equitable relief, including a temporary restraining order, an injunction, specific performance and any other relief that may be available from a court of competent jurisdiction, without any requirement to (a) post a bond or other security, or (b) prove actual damages or that monetary damages will not afford an adequate remedy.

- d. Terminate this Agreement by written notice to Developer at which time all terms and conditions as contained herein shall be of no further force and effect and all obligations of the Parties as imposed hereunder shall be null and void.
 - e. Draw upon and utilize the Development Escrow in order to cover the costs of the City in order to correct the Event of Default.
 - f. Any other remedy available at law, at equity, or otherwise in respect of such uncured Event of Default.
10. NOTICE. All notices, requests, consents, claims, demands, waivers, and other communications hereunder (hereinafter each referred to as a “**Notice**”) shall be in writing and shall be deemed to have been given (a) when delivered by hand (with written confirmation of receipt); or (b) when received or rejected by the addressee if sent by a nationally recognized overnight courier (receipt requested); or (c) when received or rejected by the addressee if sent by United States Postal Service via certified or registered mail (receipt requested); provided, that a Notice may be sent by e-mail or telephone where expressly permitted by this Agreement. A Notice must be sent to the respective Parties at the following addresses (or at such other address for a Party as shall be specified in a Notice given in accordance with this Section):

<u>If to City:</u>	<u>If to Developer:</u>
City of Maple Plain	Kwik Trip, Inc.
Attn: City Administrator	_____
P.O. Box 97	_____
5050 Independence St.	_____
Maple Plain, MN 55359	Email: _____
Email: jkolander@mapleplain.com	Telephone: _____

With Copy to:

Hoff Barry, P.A.
Attn: City Attorney
100 Prairie Center Drive, Ste. 200
Eden Prairie, MN 55344
Email: slandsman@hoffbarry.com
Telephone: (952) 746-2700

With Copy to:

11. MISCELLANEOUS.

- a. Attorney’s Fees. If any action is brought to enforce the terms of this Agreement and the City prevails, Developer will pay the City’s costs and reasonable attorneys' fees to be fixed by the Court.

- b. Entire Agreement. This Agreement and any other documents incorporated herein by reference constitutes the sole and entire agreement of the Parties to this Agreement with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter. The terms and conditions of this Agreement shall be binding on and inure to the benefit of the Parties hereto, their respective successors and assigns and the benefits and burdens shall run with the Property. Developer shall record this Agreement against the title to the Property along with the recording of the Final Plat. Developer warrants and guarantees that this Agreement shall have priority on the property records over any other lien or encumbrance. Developer shall provide the City with evidence, which sufficiency shall be determined by the City, that this Agreement is recorded and all conditions herein have been satisfied prior to the City processing or approving any building permits or other permits applicable to the development of the Property.
- c. Governing Law. It is agreed that this Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Minnesota. Any legal suit, action, or proceeding arising out of this Agreement shall be instituted in state court located in Hennepin County, Minnesota, and each Party irrevocably submits to the exclusive jurisdiction of such court in any such suit, action, or proceeding. The Parties irrevocably and unconditionally waive any objection to the laying of venue of any suit, action, or proceeding in such court and irrevocably waive and agree not to plead or claim in any such court that any such suit, action, or proceeding brought in any such court has been brought in an inconvenient forum.
- d. No Third-Party Beneficiaries. This Agreement is for the sole benefit of the Parties and their respective successors and assigns and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.
- e. Headings. The headings in this Agreement are for reference only and shall not affect the interpretation of this Agreement.
- f. Time is of the Essence. Time is of the essence in the performance of the terms and obligations of this Agreement.
- g. Modification. Any modification of this Agreement or additional obligation assumed by either Party in connection with this Agreement shall be binding only if evidenced in writing signed by each Party or an authorized representative of each Party.
- h. Non-Waiver. The action or inaction of the City shall not constitute a waiver or amendment of the provisions of this Agreement. The waiver by or the failure of the City to enforce any particular section, portion or requirement of this Agreement at any particular time shall not in any way constitute a waiver of any

other section, provision, requirement, time element, or the right to enforce such provision at a subsequent time. To be binding, any amendments or waivers shall be in writing, signed by the parties and approved by written resolution of the City Council. The City's failure to promptly take legal action to enforce this Agreement shall not be a waiver or release.

- i. Cumulative Rights. Each right, power, or remedy herein conferred upon the City is cumulative and in addition to every other right, power, or remedy, express or implied, now or hereinafter arising, available to the City, at law or in equity, or under any other agreement, and each and every right, power, and remedy herein set forth or otherwise so existing may be exercised from time to time as often and in such order as may be deemed expedient by the City and will not be a waiver of the right to exercise at any time thereafter any other right, power, or remedy.

The remainder of this page intentionally left blank; signature pages and exhibits follow

IN WITNESS WHEREOF, the Parties herein have executed this Agreement as of the Effective Date.

CITY OF MAPLE PLAIN,
a Minnesota municipal corporation

BY: _____
Mayor

AND: _____
City Administrator

STATE OF MINNESOTA)
) ss.
COUNTY OF HENNEPIN)

The foregoing instrument was acknowledged before me this ____ day of _____, 2025, by Julie Maas-Kusske and Jacob Kolander, the Mayor and the City Administrator, respectively, of the City of Maple Plain, a Minnesota municipal corporation, on behalf of the said municipal corporation.

Notary Public

KWIK TRIP, INC.,
a Wisconsin corporation

By: _____

Its: _____

STATE OF MINNESOTA)
) SS.
COUNTY OF _____)

 This instrument was acknowledged before me on this____ day of _____, 2025,
by _____, the _____ of Kwik Trip, Inc., a
Wisconsin corporation, on behalf of said corporation..

Notary Public

EXHIBIT 1

[to be inserted based on the Final Plat]

EXHIBIT 2

KWIK TRIP STORE #1775

PERMIT SET
CITY OF MAPLE PLAIN
HENNEPIN COUNTY, MINNESOTA



SITE LOCATION MAP



AERIAL LOCATION MAP

DRAWING INDEX	
C001	TITLE SHEET
C010	EXISTING CONDITIONS SURVEY
C020	DEMO PLAN
C100	SITE KEYNOTE PLAN
C180	SITE CIRCULATION PLAN
C181	SITE DIMENSION PLAN
C200	GRADE PLAN
C300	STORM SEWER PLAN
C301	STORM SEWER NOTES & DETAILS
C400	UTILITY PLAN
C401	UTILITY NOTES
C500	SITE PLAN DETAILS
C501	SITE PLAN DETAILS
C502	SITE PLAN DETAILS
C600	EROSION CONTROL PLAN
C601	EROSION CONTROL NOTES
C602	EROSION CONTROL DETAILS
C603	EROSION CONTROL DETAILS
C700	LANDSCAPE PLAN
C701	LANDSCAPE PLAN
C702	LANDSCAPE PLAN
C800	PHOTOMETRIC LIGHTING PLAN
C801	PHOTOMETRIC RENDERING PLANS

OWNER
KWIK TRIP, INC.
EVAN ROTHWELL
1826 OAK STREET
LA CROSSE, WI 54602
PHONE: 608-793-4967
EMAIL: erothwell@kwiktrip.com

CIVIL ENGINEER
CARLSON MCCAIN, INC.
DANIEL WILKE
15500 38TH AVENUE N, #110
PLYMOUTH, MN 55446
PHONE: 652-345-3894
EMAIL: dwilke@carlsonmccain.com

SITE DESIGNER
CARLSON MCCAIN, INC.
DANIEL WILKE
15500 38TH AVENUE N, #110
PLYMOUTH, MN 55446
PHONE: 652-345-3894
EMAIL: dwilke@carlsonmccain.com

SURVEYOR
CARLSON ENGINEERING, INC.
THOMAS BALLUFF
3690 PHEASANT RIDGE DR NE, #100
BLAINE, MN 55449
PHONE: 763-480-7916
EMAIL: tballuff@carlson-engineering.com

KWIK
TRIP

KWIK
STAR

KWIK TRIP, INC.
P.O. BOX 2107
1826 OAK STREET
LA CROSSE, WI 54602-2107
PH: 608-793-4968
FAX: 608-793-4962

CARLSON
ENGINEERING

CARLSON ENGINEERING, INC.
15500 38TH AVENUE N, #110
PLYMOUTH, MN 55446
PH: 652-345-3894
FAX: 652-345-3895
WWW: WWW.CARLSON-ENGINEERING.COM

COVER SHEET
CONVENIENCE STORE #1775
WITH 1-BAY DETACHED CARWASH
BAKER PARK ROAD & GATEWAY BLVD
MAPLE PLAIN, MINNESOTA

DATE: 11/18/2020
BY: T. BALLUFF
CHECKED: D. WILKE
DATE: 11/18/2020
BY: D. WILKE
DATE: 11/18/2020
BY: D. WILKE
1775 C001

DRAWING INDEX	
C001	TITLE SHEET
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C501	SITE PLAN DETAILS
C502	SITE PLAN DETAILS
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C601	EROSION CONTROL NOTES
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C702	LANDSCAPE PLAN
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C801	PHOTOMETRIC RENDERING PLANS