CITY OF CIRCLE PINES, MINNESOTA
REGULAR CITY COUNCIL MEETING
Circle Pines City Hall

February 11, 2025
7:00 P.M.

AGENDA

1. Call to Order

2. Roll Call

Dave Bartholomay, Mayor
Matt Percy, Council Member
Steve McChesney, Council Member
Nici Dorner, Council Member
Meagan Bachmayer, Council Member
Patrick Antonen, City Administrator

3. Setting of Agenda

Note: Consent Agenda items will be acted on with one motion unless a council member requests their placement on the regular agenda.

4. Comments

a. Taxpayer Comments
b. Council Member Comments
c. Mayor Comments

5. <u>COMMITTEE REPORTS</u>

a. Police Governing Board

6. <u>COUNCIL BUSINESS</u>

a. Consent Agenda

Item	Action
1. Minutes - January 28, 2025 (Enclosed)	Approve
2. General Disbursements (Enclosed)	Approve
3. Police Disbursements (Enclosed)	Approve
4. Fire Disbursements (Enclosed)	Approve
5. Licenses (Enclosed)	Approve

Council Action ____

b. Centennial Fire District Update – Chief Dan Retka (Verbal)

Council Action ____

c. Award Bid – 2025 Street Rehabilitation Project (Memo)

Council Action ____

d. Board and Commission Appointments (Memo)

Council Action ____

e. Audit Engagement Letter (Memo)

Council Action ____

7. ADJOURNMENT

CITY OF CIRCLE PINES, MINNESOTA
REGULAR CITY COUNCIL MEETING

Tuesday, January 28, 2025
Minutes

1. CALL TO ORDER

Mayor Bartholomay called the meeting to order at 7:00 p.m.

2. ROLL CALL

Council Members Bachmayer, Dorner, McChesney, and Percy were also present. City Administrator Antonen was present representing staff.

3. SETTING OF AGENDA

The following changes were made to the agenda:
Add item: 5.c. Fire Protection Council
Move Item: 6.b. Centennial Fire District Update to the next Council meeting on 02/11/2025

4. COMMENTS

a. Taxpayer Comments

There were no taxpayer comments.

b. Council Member Comments

There were no Council Member comments.

c. Mayor Comments

Mayor Bartholomay commented on the following:

- Previous Mayor Keith Perlich and longtime residents Gene Lindholm and Alice Nelson passed away.
- Interviews for the Park Board, Planning Commission, and Utility Commission took place before the council meeting and will resume after.
- Attended the North Metro Mayors meeting with City Administrator Antonen on the 15th of January and gave a summary of what was discussed.
- Speaking at the City Engineers Conference on January 30th.
- Retirement party for Lino Lakes Police Chief John Swenson on Friday, January 31st.
- The stormwater ponds that are located behind Tamarack Trail that were dug out look nice and a great job was done.

5. COMMITTEE REPORTS

a. Fire Steering Committee

Member McChesney reported that the commission met on Thursday, January 23rd, which included a discussion on the following:

- New Committee Member David Kubat, a newly elected council member in Centerville.
- Centerville is the Chair for this year's Fire Steering Committee, and Russ Koski is Chair.
- Budget Summary:
  - Favorable by $50,000 compared to last year's budget; the excess will go directly into the capital equipment fund to replenish the funds used for the new fire engine.
- Calls/Incidents:
  - 2024 CFD Total Calls: 452
    - 42% were medical calls.
    - Second-fastest response times in the county
    - 2 structure fires
    - Provided aid 72 times, helping fight 8 structure fires in Lino Lakes.
    - Received aid 5 times
- Staffing levels:
  - Station 1: 15 on staff, 1 entering firefighter school
- Equipment:
  - Looking at the options for selling Engine 11

b. Utilities Commission

City Administrator Antonen reported that the commission met tonight at 5:00 pm and provided the following highlights from the meeting's agenda.

- Annual Budget: Finance Director Kate Manson presented a PowerPoint on the 2025 Utility Budget.
- Policy 12 - Rate & Fee Schedule. There were some minor rate increases to the policy this year, which included a slight increase to the sewer and storm sewer rates. On average, customers should expect about a $4 per month increase, $3 for sewer and $1 for storm sewer, which covers all the work that has been done over the last 18 years on rebuilding and replacing all the water, sewer, storm sewer, gas, and streets.
- The budget was approved, with an overall decrease of 4%.

c. Fire Protection Council

Member Percy reported that the council met last Thursday, January 23rd, and some of the highlights from the meeting included the following:

- Fire Academy Update
- Preview of the 2025 Budget, which will change due to increased expenditures.
  - There are unexpected increases of 11% this year and 9% next year for the PSDS System, which is the data management software.
  - Raising annual dues for each city. Dues are currently $700 but will increase to $900.
  - The $100,000 in reserves from the sale of the fire academy when it moved to Century College has been used to supplement any shortfalls in the budget over the last few years. After supplementing line items in the budget, the fund will be left with little money. A discussion will need to be had in the next year to figure out a budgeting structure.
  - Updates on support services:
    - Anoka County Central Communications – Dispatch: New building due to open this spring.
    - The State Fire Marshall reported the overall number of deaths from fire in the state of MN increased from 53 in 2023 to 68 in 2024.
  - The City of Fridley recently passed an ordinance to prohibit electric vehicle chargers within large buildings like apartments that have underground structures after serious concerns about being able to manage fires.

6. COUNCIL BUSINESS

a. Consent Agenda Items:

1. Minutes – January 14, 2025
2. General Fund Disbursements
3. Police Disbursements
4. Fire Disbursements
5. 2024 Q4 General Fund Summary
6. Licenses

Motion: Percy moved, seconded by Dorner, to approve the Consent Agenda as presented with noted changes.

Comments and discussions amongst the members of the council took place regarding the disbursement reports and the general fund summary.

Motion carried 5-0.

7. ADJOURNMENT

Motion: McChesney moved, seconded by Bachmayer, to adjourn the meeting at 7:30 p.m.
Motion carried 5-0.

______________________________ ______________________________

Mayor **City Administrator**

2025 License for Approval

All licenses on this list have insurance, bond & worker's comp if applicable, and have paid fee.

Date for Council Approval: 02/11/2025

	Company	License type
1	McQuillan Home Services LLC	HVAC
2	Central MN Tree Service LLC	TREE SVC
3		
4		
5		
6		
7		
8		
9		
10		
11		

January 29, 2025

Honorable Mayor and City Council
City of Circle Pines
200 Civic Heights Circle
Circle Pines, MN 55014

Re: 2025 Street Rehabilitation Project
SAP 244-106-002 & 244-112-001
City of Circle Pines, MN
WSB Project No. 025186-000

Dear Mayor and Council Members:

Bids were received online for the above-referenced project on Tuesday, January 28, 2025, and were viewed and read aloud. Five bids were received. Please find attached the Bid Tabulation Summary indicating Valley Paving, Inc., Shakopee, Minnesota, as the low bidder with a grand total bid amount of $2,146,146.00. The Engineer's Estimate for the project was $2,110,262.75.

We recommend that the City Council consider these bids and award a contract for the grand total bid in the amount of $2,146,146.00 to Valley Paving, Inc. based on the results of the bids received.

If you have any questions, please contact me at 612.201.6388. Thank you.

Sincerely,
WSB

Eric Eckman, PE
Project Manager

Attachment

cc: Patrick Antonen, City of Circle Pines
Brent Carron, Valley Paving, Inc.
Emily Brown, WSB

srb

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

Bid Tabulation Summary

2025 Street Rehabilitation Project

SAP 244-106-002 & 244-112-001

City of Circle Pines, MN

WSB Project No. 025186-000

Bids Received Online: Tuesday, January 28, 2025, at 10:00 a.m. Local Time

DENOTES CORRECTED FIGURE

	Contractor	Bid Bond (5%)	Addendum No. 1 Rec'd.	Grand Total Bid
1	Valley Paving, Inc.	X	X	$2,146,146.00
2	Park Construction Company	X	X	$2,171,538.84
3	North Valley, Inc.	X	X	$2,177,694.98
4	Northwest Asphalt, Inc.	X	X	$2,266,474.61
5	Bituminous Roadways, Inc.	--	X	$2,476,744.32
	Engineer's Opinion of Probable Cost			$2,110,262.75

I hereby certify that this is a true and correct tabulation of the bids as received on January 28, 2025.

Eric Eckman, PE, Project Manager

Bid Tabulation

2025 Street Rehabilitation Project

SAP 244-106-002 & 244-112-001

City of Circle Pines, MN

WSB Project No. 025186-000

Bids Received Online: Tuesday, January 28, 2025, at 10:00 a.m. Local Time

DENOTES CORRECTED FIGURE

					Engineer's Estimate		Valley Paving, Inc.		Park Construction Company		North Valley, Inc.	
Line No.	Material No.	Item Description	Units	Quantity	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
BASE BID												
1	2021.501	MOBILIZATION	LS	1	$100,000.00	$100,000.00	$73,553.73	$73,553.73	$180,900.00	$180,900.00	$57,896.96	$57,896.96
2	2101.502	CLEARING	EACH	2	$750.00	$1,500.00	$550.00	$1,100.00	$567.00	$1,134.00	$573.54	$1,147.08
3	2101.502	GRUBBING	EACH	2	$750.00	$1,500.00	$150.00	$300.00	$144.00	$288.00	$382.36	$764.72
4	2104.502	REMOVE DRAINAGE STRUCTURE	EACH	5	$500.00	$2,500.00	$750.00	$3,750.00	$446.00	$2,230.00	$276.99	$1,384.95
5	2104.502	SALVAGE SIGN	EACH	78	$35.00	$2,730.00	$47.00	$3,666.00	$36.10	$2,815.80	$38.02	$2,965.56
6	2104.503	SALVAGE CHAIN LINK FENCE	L F	20	$20.00	$400.00	$45.00	$900.00	$15.50	$310.00	$27.16	$543.20
7	2104.503	SAWING CONCRETE PAVEMENT (FULL DEPTH)	L F	236	$5.00	$1,180.00	$6.00	$1,416.00	$5.10	$1,203.60	$9.23	$2,178.28
8	2104.503	SAWING BIT PAVEMENT (FULL DEPTH)	L F	9311	$1.50	$13,966.50	$0.01	$93.11	$1.90	$17,690.90	$2.44	$22,718.84
9	2104.503	REMOVE CURB & GUTTER	L F	8050	$7.00	$56,350.00	$9.30	$74,865.00	$11.40	$91,770.00	$9.46	$76,153.00
10	2104.503	REMOVE SANITARY SERVICE PIPE	L F	50	$30.00	$1,500.00	$34.00	$1,700.00	$17.90	$895.00	$8.69	$434.50
11	2104.503	REMOVE SEWER PIPE (STORM)	L F	63	$30.00	$1,890.00	$22.00	$1,386.00	$21.00	$1,323.00	$8.69	$547.47
12	2104.504	REMOVE CONCRETE DRIVEWAY PAVEMENT	S Y	210	$10.00	$2,100.00	$25.00	$5,250.00	$34.90	$7,329.00	$22.97	$4,823.70
13	2104.504	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	S Y	205	$9.00	$1,845.00	$8.00	$1,640.00	$33.40	$6,847.00	$14.06	$2,882.30
14	2104.504	REMOVE BITUMINOUS PAVEMENT	S Y	5067	$4.00	$20,268.00	$5.00	$25,335.00	$6.25	$31,668.75	$2.87	$14,542.29
15	2104.518	REMOVE CONCRETE WALK	S F	1372	$11.00	$15,092.00	$2.25	$3,087.00	$1.90	$2,606.80	$2.05	$2,812.60
16	2104.502	SALVAGE MAIL BOX SUPPORT	EACH	12	$90.00	$1,080.00	$78.00	$936.00	$77.30	$927.60	$81.47	$977.64
17	2104.618	SALVAGE BRICK PAVERS	S F	2090	$10.00	$20,900.00	$1.50	$3,135.00	$5.15	$10,763.50	$7.80	$16,302.00
18	2106.507	EXCAVATION - COMMON (P)	C Y	66	$25.00	$1,650.00	$45.00	$2,970.00	$34.10	$2,250.60	$69.52	$4,588.32
19	2112.604	SUBGRADE PREPARATION	S Y	4069	$3.00	$12,207.00	$1.00	$4,069.00	$0.55	$2,237.95	$1.45	$5,900.05
20	2123.610	SKID LOADER	HOUR	30	$150.00	$4,500.00	$80.00	$2,400.00	$176.00	$5,280.00	$135.78	$4,073.40
21	2123.610	STREET SWEEPER (WITH PICKUP BROOM)	HOUR	110	$175.00	$19,250.00	$1.00	$110.00	$175.00	$19,250.00	$200.96	$22,105.60
22	2130.523	WATER	MGAL	120	$50.00	$6,000.00	$50.00	$6,000.00	$56.80	$6,816.00	$43.45	$5,214.00
23	2211.507	AGGREGATE BASE (CV) CLASS 5	C Y	66	$50.00	$3,300.00	$1.00	$66.00	$62.80	$4,144.80	$5.43	$358.38
24	2215.504	FULL DEPTH RECLAMATION	S Y	21494	$3.50	$75,229.00	$5.70	$122,515.80	$4.55	$97,797.70	$5.28	$113,488.32
25	2231.604	BITUMINOUS PATCH SPECIAL	S Y	869	$95.00	$82,555.00	$27.00	$23,463.00	$28.00	$24,332.00	$45.90	$39,887.10
26	2232.504	MILL BITUMINOUS SURFACE (2.0")	S Y	37421	$1.25	$46,776.25	$1.55	$58,002.55	$1.30	$48,647.30	$1.78	$66,609.38
27	2357.506	BITUMINOUS MATERIAL FOR TACK COAT	GAL	5026	$5.00	$25,130.00	$0.01	$50.26	$3.40	$17,088.40	$4.18	$21,008.68
28	2360.504	TYPE SP 9.5 WEAR CRS MIX(2,C) 3.0" THICK	S Y	205	$55.00	$11,275.00	$34.00	$6,970.00	$45.70	$9,368.50	$47.73	$9,784.65
29	2360.509	TYPE SP 12.5 WEARING COURSE MIX (2,B)	TON	4354	$85.00	$370,090.00	$85.25	$371,178.50	$78.50	$341,789.00	$82.49	$359,161.46
30	2360.509	TYPE SP 12.5 WEARING COURSE MIX (2,C)	TON	1996	$85.00	$169,660.00	$97.00	$193,612.00	$87.50	$174,650.00	$106.20	$211,975.20
31	2360.509	TYPE SP 12.5 NON WEAR COURSE MIX (2,C)	TON	2777	$85.00	$236,045.00	$94.20	$261,593.40	$88.60	$246,042.20	$95.93	$266,397.61
32	2502.503	4" PE PIPE DRAIN	L F	250	$20.00	$5,000.00	$40.00	$10,000.00	$12.90	$3,225.00	$38.94	$9,735.00
33	2503.503	15" RC PIPE SEWER DES 3006 CL V	L F	749	$50.00	$37,450.00	$78.00	$58,422.00	$62.80	$47,037.20	$63.00	$47,187.00
34	2503.503	21" RC PIPE SEWER DES 3006 CL III	L F	63	$80.00	$5,040.00	$103.00	$6,489.00	$77.70	$4,895.10	$73.86	$4,653.18
35	2503.602	CONNECT TO EXISTING MANHOLES (SAN)	EACH	1	$1,500.00	$1,500.00	$6,100.00	$6,100.00	$2,620.00	$2,620.00	$2,715.61	$2,715.61

Bid Tabulation

2025 Street Rehabilitation Project

SAP 244-106-002 & 244-112-001

City of Circle Pines, MN

WSB Project No. 025186-000

Bids Received Online: Tuesday, January 28, 2025, at 10:00 a.m. Local Time

DENOTES CORRECTED FIGURE

					Engineer's Estimate		Valley Paving, Inc.		Park Construction Company		North Valley, Inc.	
Line No.	Material No.	Item Description	Units	Quantity	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
36	2503.602	CONNECT TO EXISTING STORM SEWER	EACH	7	$550.00	$3,850.00	$960.00	$6,720.00	$794.00	$5,558.00	$1,303.50	$9,124.50
37	2503.602	CONNECT TO EXISTING SANITARY SEWER SER	EACH	1	$800.00	$800.00	$1,700.00	$1,700.00	$1,100.00	$1,100.00	$494.25	$494.25
38	2503.602	8"X4" PVC WYE	EACH	1	$750.00	$750.00	$1,300.00	$1,300.00	$429.00	$429.00	$488.82	$488.82
39	2503.602	8"X8" PVC WYE	EACH	1	$800.00	$800.00	$1,600.00	$1,600.00	$727.00	$727.00	$597.44	$597.44
40	2503.602	TELEVISE SANITARY SEWER SERVICE	EACH	2	$500.00	$1,000.00	$425.00	$850.00	$1,980.00	$3,960.00	$597.44	$1,194.88
41	2503.603	TELEVISE SANITARY SEWER	L F	184	$2.00	$368.00	$13.00	$2,392.00	$13.90	$2,557.60	$13.03	$2,397.52
42	2503.603	4" PVC SANITARY SERVICE PIPE	L F	50	$100.00	$5,000.00	$79.00	$3,950.00	$43.80	$2,190.00	$41.28	$2,064.00
43	2503.603	8" PVC PIPE SEWER SDR 26	LF	234	$65.00	$15,210.00	$112.00	$26,208.00	$47.60	$11,138.40	$81.47	$19,063.98
44	2504.602	8" GATE VALVE & BOX	EACH	1	$3,500.00	$3,500.00	$8,750.00	$8,750.00	$3,850.00	$3,850.00	$4,888.11	$4,888.11
45	2504.602	ADJUST GATE VALVE & BOX	EACH	37	$350.00	$12,950.00	$425.00	$15,725.00	$582.00	$21,534.00	$380.19	$14,067.03
46	2504.602	CONNECT TO EXISTING WATERMAIN	EA	2	$2,000.00	$4,000.00	$2,000.00	$4,000.00	$1,640.00	$3,280.00	$1,629.37	$3,258.74
47	2504.603	8" WATERMAIN DUCTILE IRON CL 52	L F	50	$70.00	$3,500.00	$115.00	$5,750.00	$108.00	$5,400.00	$81.47	$4,073.50
48	2504.608	DUCTILE IRON FITTINGS	LB	112	$20.00	$2,240.00	$18.00	$2,016.00	$20.00	$2,240.00	$13.04	$1,460.48
49	2506.502	CASTING ASSEMBLY	EACH	10	$1,100.00	$11,000.00	$865.00	$8,650.00	$893.00	$8,930.00	$1,194.87	$11,948.70
50	2506.502	ADJUST FRAME & RING CASTING	EACH	42	$600.00	$25,200.00	$865.00	$36,330.00	$955.00	$40,110.00	$575.71	$24,179.82
51	2506.503	CONST DRAINAGE STRUCTURE DES 48-4020	L F	35	$600.00	$21,000.00	$815.00	$28,525.00	$688.00	$24,080.00	$928.74	$32,505.90
52	2506.503	CONST DRAINAGE STRUCTURE DES 84-4020	L F	6	$1,500.00	$9,000.00	$2,350.00	$14,100.00	$1,420.00	$8,520.00	$2,063.87	$12,383.22
53	2506.602	CASTING ASSEMBLY (SANITARY)	EACH	1	$1,200.00	$1,200.00	$1,250.00	$1,250.00	$1,090.00	$1,090.00	$1,308.28	$1,308.28
54	2506.602	CHIMNEY SEAL	EACH	42	$300.00	$12,600.00	$265.00	$11,130.00	$284.00	$11,928.00	$92.33	$3,877.86
55	2506.602	CONST DRAINAGE STRUCTURE DESIGN SPEC (2'X3')	EACH	4	$2,500.00	$10,000.00	$2,700.00	$10,800.00	$2,040.00	$8,160.00	$1,955.24	$7,820.96
56	2506.603	CONSTRUCT 48" DIA SANITARY MANHOLE	L F	12	$500.00	$6,000.00	$1,215.00	$14,580.00	$379.00	$4,548.00	$597.44	$7,169.28
57	2521.518	4" CONCRETE WALK	S F	105	$7.00	$735.00	$10.00	$1,050.00	$9.25	$971.25	$9.78	$1,026.90
58	2521.518	4" CONCRETE WALK SPECIAL	S F	158	$20.00	$3,160.00	$10.00	$1,580.00	$9.25	$1,461.50	$9.78	$1,545.24
59	2521.518	6" CONCRETE WALK	S F	234	$15.00	$3,510.00	$10.00	$2,340.00	$9.25	$2,164.50	$9.78	$2,288.52
60	2521.518	6" CONCRETE WALK SPECIAL	S F	2513	$25.00	$62,825.00	$11.00	$27,643.00	$9.25	$23,245.25	$9.78	$24,577.14
61	2531.503	CONCRETE CURB & GUTTER DESIGN B612	L F	593	$25.00	$14,825.00	$28.00	$16,604.00	$25.80	$15,299.40	$28.51	$16,906.43
62	2531.503	CONCRETE CURB & GUTTER DESIGN B618	L F	3767	$25.00	$94,175.00	$38.00	$143,146.00	$36.10	$135,988.70	$39.38	$148,344.46
63	2531.504	6" CONCRETE DRIVEWAY PAVEMENT	S Y	210	$90.00	$18,900.00	$79.00	$16,590.00	$64.90	$13,629.00	$71.02	$14,914.20
64	2531.603	CONCRETE CURB & GUTTER DES SURMOUNTABLE	L F	3690	$25.00	$92,250.00	$28.00	$103,320.00	$25.80	$95,202.00	$28.51	$105,201.90
65	2531.603	7" CONCRETE VALLEY GUTTER	L F	135	$45.00	$6,075.00	$104.00	$14,040.00	$103.00	$13,905.00	$113.86	$15,371.10
66	2531.618	TRUNCATED DOMES	S F	468	$60.00	$28,080.00	$52.00	$24,336.00	$51.50	$24,102.00	$54.31	$25,417.08
67	2540.602	INSTALL MAIL BOX SUPPORT	EACH	12	$55.00	$660.00	$104.00	$1,248.00	$103.00	$1,236.00	$108.62	$1,303.44
68	2540.602	TEMPORARY MAIL BOX	EACH	12	$75.00	$900.00	$52.00	$624.00	$51.50	$618.00	$54.31	$651.72
69	2540.618	INSTALL BRICK PAVERS	S F	780	$25.00	$19,500.00	$17.00	$13,260.00	$15.50	$12,090.00	$13.31	$10,381.80
70	2557.602	REPAIR DOG FENCE	EACH	8	$200.00	$1,600.00	$260.00	$2,080.00	$264.00	$2,112.00	$271.56	$2,172.48
71	2557.603	INSTALL CHAIN LINK FENCE	L F	20	$25.00	$500.00	$113.00	$2,260.00	$36.10	$722.00	$48.88	$977.60

Bid Tabulation

2025 Street Rehabilitation Project

SAP 244-106-002 & 244-112-001

City of Circle Pines, MN

WSB Project No. 025186-000

Bids Received Online: Tuesday, January 28, 2025, at 10:00 a.m. Local Time

DENOTES CORRECTED FIGURE

					Engineer's Estimate		Valley Paving, Inc.		Park Construction Company		North Valley, Inc.	
Line No.	Material No.	Item Description	Units	Quantity	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
72	2563.601	TRAFFIC CONTROL	LS	1	$15,000.00	$15,000.00	$11,300.00	$11,300.00	$10,100.00	$10,100.00	$10,645.22	$10,645.22
73	2564.518	SIGN PANELS TYPE C	S F	423	$60.00	$25,380.00	$49.00	$20,727.00	$52.50	$22,207.50	$55.40	$23,434.20
74	2564.602	SIGN PANELS TYPE SPECIAL	EACH	42	$500.00	$21,000.00	$338.00	$14,196.00	$232.00	$9,744.00	$244.41	$10,265.22
75	2573.501	STABILIZED CONSTRUCTION EXIT	LS	1	$1,000.00	$1,000.00	$600.00	$600.00	$0.01	$0.01	$1,629.37	$1,629.37
76	2573.502	STORM DRAIN INLET PROTECTION	EACH	97	$150.00	$14,550.00	$125.00	$12,125.00	$202.00	$19,594.00	$92.33	$8,956.01
77	2573.503	SILT FENCE, TYPE MS	L F	200	$2.50	$500.00	$3.00	$600.00	$4.25	$850.00	$4.35	$870.00
78	2573.503	SEDIMENT CONTROL LOG TYPE WOOD FIBER	L F	500	$4.00	$2,000.00	$3.00	$1,500.00	$3.70	$1,850.00	$3.80	$1,900.00
79	2574.507	COMMON TOPSOIL BORROW	C Y	1284	$40.00	$51,360.00	$46.00	$59,064.00	$47.50	$60,990.00	$48.88	$62,761.92
80	2574.508	FERTILIZER TYPE 3	LB	244	$2.00	$488.00	$1.00	$244.00	$1.05	$256.20	$1.09	$265.96
81	2575.504	SODDING TYPE LAWN	S Y	3247	$12.00	$38,964.00	$13.00	$42,211.00	$13.20	$42,860.40	$13.58	$44,094.26
82	2575.505	SEEDING	ACRE	0.9	$1,000.00	$900.00	$550.00	$495.00	$792.00	$712.80	$814.68	$733.21
83	2575.508	HYDRAULIC MULCH MATRIX	LB	2600	$1.50	$3,900.00	$1.15	$2,990.00	$2.10	$5,460.00	$2.17	$5,642.00
84	2575.523	WATER	MGAL	140	$100.00	$14,000.00	$55.00	$7,700.00	$37.00	$5,180.00	$38.02	$5,322.80
85	2575.608	SEED RESIDENTIAL TURFGRASS	LB	202	$10.00	$2,020.00	$4.00	$808.00	$4.25	$858.50	$4.35	$878.70
86	2582.503	4" SOLID LINE PAINT	L F	3032	$1.00	$3,032.00	$0.75	$2,274.00	$0.74	$2,243.68	$0.78	$2,364.96
87	2582.503	4" SOLID LINE MULTI COMP	L F	191	$3.00	$573.00	$1.10	$210.10	$1.10	$210.10	$1.14	$217.74
88	2582.503	12" SOLID LINE MULTI COMP	L F	23	$8.00	$184.00	$6.25	$143.75	$6.20	$142.60	$6.52	$149.96
89	2582.503	4" DBLE SOLID LINE MULTI COMP	L F	469	$6.00	$2,814.00	$2.20	$1,031.80	$2.15	$1,008.35	$2.28	$1,069.32
90	2582.518	PAVT MSSG MULTI COMP	S F	82	$10.00	$820.00	$11.50	$943.00	$11.30	$926.60	$11.93	$978.26
91	2582.518	CROSSWALK MULTI COMP	S F	432	$8.00	$3,456.00	$6.25	$2,700.00	$6.20	$2,678.40	$6.52	$2,816.64
92	2582.618	PAVEMENT MARKING SPECIAL	S F	1488	$25.00	$37,200.00	$24.00	$35,712.00	$23.80	$35,414.40	$25.09	$37,333.92
TOTAL BASE BID						**$2,094,262.75**		**$2,130,146.00**		**$2,155,538.84**		**$2,161,694.98**
PROVISIONAL ITEMS												
93	2104.601	SALVAGE AND REINSTALL LANDSCAPE STRUCTURES	L S	1	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00
94	2502.601	IRRIGATION SYSTEM PROVISION	LS	1	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00
TOTAL PROVISIONAL ITEMS						**$16,000.00**		**$16,000.00**		**$16,000.00**		**$16,000.00**
GRAND TOTAL BID						**$2,110,262.75**		**$2,146,146.00**		**$2,171,538.84**		**$2,177,694.98**

Bid Tabulation

2025 Street Rehabilitation Project

SAP 244-106-002 & 244-112-001

City of Circle Pines, MN

WSB Project No. 025186-000

Bids Received Online: Tuesday, January 28, 2025, at 10:00 a.m. Local Time

DENOTES CORRECTED FIGURE

					Engineer's Estimate		Northwest Asphalt, Inc.		Bituminous Roadways, Inc.	
Line No.	Material No.	Item Description	Units	Quantity	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
BASE BID										
1	2021.501	MOBILIZATION	LS	1	$100,000.00	$100,000.00	$111,626.62	$111,626.62	$175,000.00	$175,000.00
2	2101.502	CLEARING	EACH	2	$750.00	$1,500.00	$2,200.00	$4,400.00	$600.00	$1,200.00
3	2101.502	GRUBBING	EACH	2	$750.00	$1,500.00	$555.00	$1,110.00	$400.00	$800.00
4	2104.502	REMOVE DRAINAGE STRUCTURE	EACH	5	$500.00	$2,500.00	$500.00	$2,500.00	$425.00	$2,125.00
5	2104.502	SALVAGE SIGN	EACH	78	$35.00	$2,730.00	$47.25	$3,685.50	$35.00	$2,730.00
6	2104.503	SALVAGE CHAIN LINK FENCE	L F	20	$20.00	$400.00	$86.00	$1,720.00	$20.00	$400.00
7	2104.503	SAWING CONCRETE PAVEMENT (FULL DEPTH)	L F	236	$5.00	$1,180.00	$6.50	$1,534.00	$5.00	$1,180.00
8	2104.503	SAWING BIT PAVEMENT (FULL DEPTH)	L F	9311	$1.50	$13,966.50	$2.65	$24,674.15	$2.00	$18,622.00
9	2104.503	REMOVE CURB & GUTTER	L F	8050	$7.00	$56,350.00	$6.92	$55,706.00	$14.00	$112,700.00
10	2104.503	REMOVE SANITARY SERVICE PIPE	L F	50	$30.00	$1,500.00	$10.00	$500.00	$13.00	$650.00
11	2104.503	REMOVE SEWER PIPE (STORM)	L F	63	$30.00	$1,890.00	$10.00	$630.00	$18.50	$1,165.50
12	2104.504	REMOVE CONCRETE DRIVEWAY PAVEMENT	S Y	210	$10.00	$2,100.00	$14.20	$2,982.00	$44.00	$9,240.00
13	2104.504	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	S Y	205	$9.00	$1,845.00	$11.86	$2,431.30	$22.00	$4,510.00
14	2104.504	REMOVE BITUMINOUS PAVEMENT	S Y	5067	$4.00	$20,268.00	$10.58	$53,608.86	$6.00	$30,402.00
15	2104.518	REMOVE CONCRETE WALK	S F	1372	$11.00	$15,092.00	$3.11	$4,266.92	$3.00	$4,116.00
16	2104.502	SALVAGE MAIL BOX SUPPORT	EACH	12	$90.00	$1,080.00	$79.00	$948.00	$75.00	$900.00
17	2104.618	SALVAGE BRICK PAVERS	S F	2090	$10.00	$20,900.00	$6.20	$12,958.00	$6.00	$12,540.00
18	2106.507	EXCAVATION - COMMON (P)	C Y	66	$25.00	$1,650.00	$68.00	$4,488.00	$150.00	$9,900.00
19	2112.604	SUBGRADE PREPARATION	S Y	4069	$3.00	$12,207.00	$2.98	$12,125.62	$5.00	$20,345.00
20	2123.610	SKID LOADER	HOUR	30	$150.00	$4,500.00	$235.00	$7,050.00	$200.00	$6,000.00
21	2123.610	STREET SWEEPER (WITH PICKUP BROOM)	HOUR	110	$175.00	$19,250.00	$190.00	$20,900.00	$225.00	$24,750.00
22	2130.523	WATER	MGAL	120	$50.00	$6,000.00	$58.25	$6,990.00	$60.00	$7,200.00
23	2211.507	AGGREGATE BASE (CV) CLASS 5	C Y	66	$50.00	$3,300.00	$38.25	$2,524.50	$100.00	$6,600.00
24	2215.504	FULL DEPTH RECLAMATION	S Y	21494	$3.50	$75,229.00	$6.12	$131,543.28	$6.50	$139,711.00
25	2231.604	BITUMINOUS PATCH SPECIAL	S Y	869	$95.00	$82,555.00	$46.95	$40,799.55	$80.00	$69,520.00
26	2232.504	MILL BITUMINOUS SURFACE (2.0")	S Y	37421	$1.25	$46,776.25	$1.16	$43,408.36	$2.00	$74,842.00
27	2357.506	BITUMINOUS MATERIAL FOR TACK COAT	GAL	5026	$5.00	$25,130.00	$4.95	$24,878.70	$1.00	$5,026.00
28	2360.504	TYPE SP 9.5 WEAR CRS MIX(2,C) 3.0" THICK	S Y	205	$55.00	$11,275.00	$39.56	$8,109.80	$40.00	$8,200.00
29	2360.509	TYPE SP 12.5 WEARING COURSE MIX (2,B)	TON	4354	$85.00	$370,090.00	$78.57	$342,093.78	$68.00	$296,072.00
30	2360.509	TYPE SP 12.5 WEARING COURSE MIX (2,C)	TON	1996	$85.00	$169,660.00	$93.88	$187,384.48	$87.00	$173,652.00
31	2360.509	TYPE SP 12.5 NON WEAR COURSE MIX (2,C)	TON	2777	$85.00	$236,045.00	$85.77	$238,183.29	$87.00	$241,599.00
32	2502.503	4" PE PIPE DRAIN	L F	250	$20.00	$5,000.00	$22.35	$5,587.50	$17.00	$4,250.00
33	2503.503	15" RC PIPE SEWER DES 3006 CL V	L F	749	$50.00	$37,450.00	$66.94	$50,138.06	$88.50	$66,286.50
34	2503.503	21" RC PIPE SEWER DES 3006 CL III	L F	63	$80.00	$5,040.00	$84.35	$5,314.05	$124.00	$7,812.00
35	2503.602	CONNECT TO EXISTING MANHOLES (SAN)	EACH	1	$1,500.00	$1,500.00	$3,800.00	$3,800.00	$2,100.00	$2,100.00

Bid Tabulation

2025 Street Rehabilitation Project

SAP 244-106-002 & 244-112-001

City of Circle Pines, MN

WSB Project No. 025186-000

Bids Received Online: Tuesday, January 28, 2025, at 10:00 a.m. Local Time

DENOTES CORRECTED FIGURE

					Engineer's Estimate		Northwest Asphalt, Inc.		Bituminous Roadways, Inc.	
Line No.	Material No.	Item Description	Units	Quantity	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
36	2503.602	CONNECT TO EXISTING STORM SEWER	EACH	7	$550.00	$3,850.00	$1,040.00	$7,280.00	$1,295.00	$9,065.00
37	2503.602	CONNECT TO EXISTING SANITARY SEWER SER	EACH	1	$800.00	$800.00	$1,050.00	$1,050.00	$750.00	$750.00
38	2503.602	8"X4" PVC WYE	EACH	1	$750.00	$750.00	$390.00	$390.00	$1,410.00	$1,410.00
39	2503.602	8"X8" PVC WYE	EACH	1	$800.00	$800.00	$1,522.35	$1,522.35	$1,845.00	$1,845.00
40	2503.602	TELEVISE SANITARY SEWER SERVICE	EACH	2	$500.00	$1,000.00	$1,612.00	$3,224.00	$275.00	$550.00
41	2503.603	TELEVISE SANITARY SEWER	L F	184	$2.00	$368.00	$12.00	$2,208.00	$15.00	$2,760.00
42	2503.603	4" PVC SANITARY SERVICE PIPE	L F	50	$100.00	$5,000.00	$43.06	$2,153.00	$43.00	$2,150.00
43	2503.603	8" PVC PIPE SEWER SDR 26	LF	234	$65.00	$15,210.00	$55.30	$12,940.20	$82.00	$19,188.00
44	2504.602	8" GATE VALVE & BOX	EACH	1	$3,500.00	$3,500.00	$4,057.00	$4,057.00	$6,280.00	$6,280.00
45	2504.602	ADJUST GATE VALVE & BOX	EACH	37	$350.00	$12,950.00	$512.00	$18,944.00	$275.00	$10,175.00
46	2504.602	CONNECT TO EXISTING WATERMAIN	EA	2	$2,000.00	$4,000.00	$1,682.00	$3,364.00	$6,690.00	$13,380.00
47	2504.603	8" WATERMAIN DUCTILE IRON CL 52	L F	50	$70.00	$3,500.00	$88.98	$4,449.00	$93.00	$4,650.00
48	2504.608	DUCTILE IRON FITTINGS	LB	112	$20.00	$2,240.00	$19.34	$2,166.08	$27.00	$3,024.00
49	2506.502	CASTING ASSEMBLY	EACH	10	$1,100.00	$11,000.00	$1,195.00	$11,950.00	$2,000.00	$20,000.00
50	2506.502	ADJUST FRAME & RING CASTING	EACH	42	$600.00	$25,200.00	$515.00	$21,630.00	$1,100.00	$46,200.00
51	2506.503	CONST DRAINAGE STRUCTURE DES 48-4020	L F	35	$600.00	$21,000.00	$710.00	$24,850.00	$1,160.00	$40,600.00
52	2506.503	CONST DRAINAGE STRUCTURE DES 84-4020	L F	6	$1,500.00	$9,000.00	$1,768.00	$10,608.00	$3,990.00	$23,940.00
53	2506.602	CASTING ASSEMBLY (SANITARY)	EACH	1	$1,200.00	$1,200.00	$1,020.00	$1,020.00	$2,000.00	$2,000.00
54	2506.602	CHIMNEY SEAL	EACH	42	$300.00	$12,600.00	$386.00	$16,212.00	$425.00	$17,850.00
55	2506.602	CONST DRAINAGE STRUCTURE DESIGN SPEC (2'X3')	EACH	4	$2,500.00	$10,000.00	$888.00	$3,552.00	$2,635.00	$10,540.00
56	2506.603	CONSTRUCT 48" DIA SANITARY MANHOLE	L F	12	$500.00	$6,000.00	$463.51	$5,562.12	$993.00	$11,916.00
57	2521.518	4" CONCRETE WALK	S F	105	$7.00	$735.00	$10.72	$1,125.60	$15.00	$1,575.00
58	2521.518	4" CONCRETE WALK SPECIAL	S F	158	$20.00	$3,160.00	$10.70	$1,690.60	$12.00	$1,896.00
59	2521.518	6" CONCRETE WALK	S F	234	$15.00	$3,510.00	$10.65	$2,492.10	$17.00	$3,978.00
60	2521.518	6" CONCRETE WALK SPECIAL	S F	2513	$25.00	$62,825.00	$10.62	$26,688.06	$12.50	$31,412.50
61	2531.503	CONCRETE CURB & GUTTER DESIGN B612	L F	593	$25.00	$14,825.00	$26.25	$15,566.25	$34.75	$20,606.75
62	2531.503	CONCRETE CURB & GUTTER DESIGN B618	L F	3767	$25.00	$94,175.00	$36.75	$138,437.25	$36.50	$137,495.50
63	2531.504	6" CONCRETE DRIVEWAY PAVEMENT	S Y	210	$90.00	$18,900.00	$74.15	$15,571.50	$96.00	$20,160.00
64	2531.603	CONCRETE CURB & GUTTER DES SURMOUNTABLE	L F	3690	$25.00	$92,250.00	$26.35	$97,231.50	$36.25	$133,762.50
65	2531.603	7" CONCRETE VALLEY GUTTER	L F	135	$45.00	$6,075.00	$112.00	$15,120.00	$97.00	$13,095.00
66	2531.618	TRUNCATED DOMES	S F	468	$60.00	$28,080.00	$58.00	$27,144.00	$71.00	$33,228.00
67	2540.602	INSTALL MAIL BOX SUPPORT	EACH	12	$55.00	$660.00	$110.00	$1,320.00	$100.00	$1,200.00
68	2540.602	TEMPORARY MAIL BOX	EACH	12	$75.00	$900.00	$56.00	$672.00	$50.00	$600.00
69	2540.618	INSTALL BRICK PAVERS	S F	780	$25.00	$19,500.00	$12.10	$9,438.00	$16.00	$12,480.00
70	2557.602	REPAIR DOG FENCE	EACH	8	$200.00	$1,600.00	$385.00	$3,080.00	$300.00	$2,400.00
71	2557.603	INSTALL CHAIN LINK FENCE	L F	20	$25.00	$500.00	$98.00	$1,960.00	$40.00	$800.00

Bid Tabulation

2025 Street Rehabilitation Project

SAP 244-106-002 & 244-112-001

City of Circle Pines, MN

WSB Project No. 025186-000

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DENOTES CORRECTED FIGURE

					Engineer's Estimate		Northwest Asphalt, Inc.		Bituminous Roadways, Inc.	
Line No.	**Material No.**	**Item Description**	**Units**	**Quantity**	**Unit Price**	**Extension**	**Unit Price**	**Extension**	**Unit Price**	**Extension**
72	2563.601	TRAFFIC CONTROL	LS	1	$15,000.00	$15,000.00	$28,250.00	$28,250.00	$48,000.00	$48,000.00
73	2564.518	SIGN PANELS TYPE C	S F	423	$60.00	$25,380.00	$49.35	$20,875.05	$51.00	$21,573.00
74	2564.602	SIGN PANELS TYPE SPECIAL	EACH	42	$500.00	$21,000.00	$342.00	$14,364.00	$225.00	$9,450.00
75	2573.501	STABILIZED CONSTRUCTION EXIT	LS	1	$1,000.00	$1,000.00	$18,000.00	$18,000.00	$500.00	$500.00
76	2573.502	STORM DRAIN INLET PROTECTION	EACH	97	$150.00	$14,550.00	$190.00	$18,430.00	$100.00	$9,700.00
77	2573.503	SILT FENCE, TYPE MS	L F	200	$2.50	$500.00	$4.38	$876.00	$3.00	$600.00
78	2573.503	SEDIMENT CONTROL LOG TYPE WOOD FIBER	L F	500	$4.00	$2,000.00	$4.40	$2,200.00	$3.00	$1,500.00
79	2574.507	COMMON TOPSOIL BORROW	C Y	1284	$40.00	$51,360.00	$52.10	$66,896.40	$50.00	$64,200.00
80	2574.508	FERTILIZER TYPE 3	LB	244	$2.00	$488.00	$1.31	$319.64	$1.05	$256.20
81	2575.504	SODDING TYPE LAWN	S Y	3247	$12.00	$38,964.00	$24.10	$78,252.70	$12.50	$40,587.50
82	2575.505	SEEDING	ACRE	0.9	$1,000.00	$900.00	$812.00	$730.80	$1,600.00	$1,440.00
83	2575.508	HYDRAULIC MULCH MATRIX	LB	2600	$1.50	$3,900.00	$2.20	$5,720.00	$1.40	$3,640.00
84	2575.523	WATER	MGAL	140	$100.00	$14,000.00	$36.00	$5,040.00	$80.00	$11,200.00
85	2575.608	SEED RESIDENTIAL TURFGRASS	LB	202	$10.00	$2,020.00	$4.40	$888.80	$8.50	$1,717.00
86	2582.503	4" SOLID LINE PAINT	L F	3032	$1.00	$3,032.00	$1.58	$4,790.56	$0.75	$2,274.00
87	2582.503	4" SOLID LINE MULTI COMP	L F	191	$3.00	$573.00	$4.20	$802.20	$1.07	$204.37
88	2582.503	12" SOLID LINE MULTI COMP	L F	23	$8.00	$184.00	$11.55	$265.65	$6.00	$138.00
89	2582.503	4" DBLE SOLID LINE MULTI COMP	L F	469	$6.00	$2,814.00	$8.40	$3,939.60	$2.00	$938.00
90	2582.518	PAVT MSSG MULTI COMP	S F	82	$10.00	$820.00	$13.66	$1,120.12	$11.00	$902.00
91	2582.518	CROSSWALK MULTI COMP	S F	432	$8.00	$3,456.00	$9.48	$4,095.36	$6.00	$2,592.00
92	2582.618	PAVEMENT MARKING SPECIAL	S F	1488	$25.00	$37,200.00	$25.10	$37,348.80	$23.00	$34,224.00
TOTAL BASE BID						**$2,094,262.75**		**$2,250,474.61**		**$2,460,744.32**
PROVISIONAL ITEMS										
93	2104.601	SALVAGE AND REINSTALL LANDSCAPE STRUCTURES	L S	1	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00
94	2502.601	IRRIGATION SYSTEM PROVISION	LS	1	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00
TOTAL PROVISIONAL ITEMS						**$16,000.00**		**$16,000.00**		**$16,000.00**
GRAND TOTAL BID						**$2,110,262.75**		**$2,266,474.61**		**$2,476,744.32**

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

Certified By:

License No. 49954

Date: January 28, 2025

Advisory Boards & Commissions Interview Worksheet

Tuesday, January 28, 2025

PARK BOARD *(2 openings)*	**PLANNING COMMISSION** *(2 openings)*	**UTILITIES COMMISSION** *(1 openings)*
		5:55 pm - Jan Kreminski*
6:10 pm - Kaarin Mantz*		
	6:25 pm - Bryan Hartshorn	
		6:40 pm - James Lund
8:00 pm - Tyler Newland*		
	8:15 pm - Craig Petska*	
	8:30 pm - Brett Asleson*	
Brian Bohne - Out of town for interviews		
PARK BOARD AS 2ND CHOICE	**PLANNING COMMISSION AS 2ND CHOICE**	**UTILITY COMMISSION AS 2ND CHOICE**
	6:40 pm - James Lund	6:25 - Bryan Harshorn
		8:30 - Brett Asleson

*Currently Serving on Board/Commission

Council Action ________________________________

3 Year Term - ________________________ 4 Year Term - __________________________ 3 Year Term - ________________________

3 Year Term - ________________________ 4 Year Term - __________________________ 3 Year Term - ________________________

City of
CIRCLE PINES

200 Civic Heights Circle
Circle Pines, MN 55014
(763) 784-5898

www.ci.circle-pines.mn.us

Agenda Item 6.e.

Memo

To: City Council
From: Patrick Antonen
Date: February 7, 2025
Re: Audit Engagement Letter.

Enclosed is the annual audit engagement letter from our auditors. You will notice a new name for the firm as MMKR has merged with a similar sized firm LB Carlson. Nothing will change regarding our service and Aaron Nielsen will still be our main auditor. The increase this year to the audit cost is 5% which is pretty standard for the field. .

Staff recommends approving the audit engagement letter with LB Carlson.

Enclosures (1) Audit Engagement Letter

February 6, 2025

To the City Council and Management
of the City of Circle Pines
200 Civic Heights Circle
Circle Pines, MN 55014

Dear Councilmembers and Management:

We are pleased to confirm our understanding of the services we are to provide the City of Circle Pines (the City) for the year ended December 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City as of and for the year ended December 31, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) MD&A
2) GASB-required supplementary pension and other post-employment benefits information (as needed)

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements:

1) Combining and individual fund statements and schedules (as needed), presented as supplemental information

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763.535.8150 I www.lbcarlson.com

In connection with our audit of the basic financial statements, we will read the following 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.

1) Introductory information
2) Statistical section or other supplemental information (as applicable)

We will perform the required State Legal Compliance Audit conducted in accordance with auditing standards generally accepted in the United States of America and the provisions of the *Minnesota Legal Compliance Audit Guide*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65, and will include such tests of the accounting records and other procedures we consider necessary to enable us to conclude that, for the items tested, the City has complied with the material terms and conditions of applicable legal provisions.

We will also prepare a management report for the City Council and administration. This report will communicate such things as our concerns regarding accounting procedures or policies brought to our attention during our audit, along with recommendations for improvements. The report may also contain certain financial comparisons and analysis, and other information of interest.

Our services will not include an audit in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), which would only be required if the City expended $750,000 or more in federal assistance funds during the year. If the City is required to have a Single Audit of federal assistance funds, this engagement letter would need to be modified.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph on the previous page when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the City and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts; and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1) Management override of controls
2) Revenue recognition
3) Constructed capital asset additions

At this time, audit planning has not concluded and modifications may be made to significant risks of material misstatement. If modifications are made, we will communicate them to you.

We may, from time to time and depending on the circumstances, use third party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third party service provider. Furthermore, we will remain responsible for the work provided by any such third party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under American Institute of Certified Public Accountants (AICPA) professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with GAAP, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of the City in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of LB Carlson, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulatory agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of LB Carlson personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of six years after the report release date or for any additional period requested by the regulatory agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Aaron J. Nielsen, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit shortly after the end of the fiscal year and have a goal to issue the reports no later than June 30, 2025.

Our fees for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

Annual audit of the City	$30,750, plus direct expenses
Annual audit of the Centennial Utilities	$ 9,300, plus direct expenses

In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If we find that additional audit procedures are required, or if additional services are requested by the City, those services will be billed at our standard hourly rates. Additional audit procedures might be required for certain accounting issues or events, such as new contractual agreements, transactions and legal requirements of new bond issues, new funds, major capital projects, new tax increment districts, if there is an indication of misappropriation or misuse of public funds, or if significant difficulties are encountered due to the lack of accounting records, incomplete records, or turnover in the City's staff. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

If you intend to publish or otherwise reproduce the financial statements, such as in a bond statement, and make reference to our firm name, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the year, you might request additional services such as routine advice, assistance in implementing audit recommendations, review of your projections or budgets, and other similar projects. Independence standards allow us to perform these routine services; however, it is important that you understand that we are not allowed to make management decisions, perform management functions, nor can we audit our own work or provide nonaudit services that are significant to the subject matter of the audit.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

ShareFile is used solely as a method of exchanging information and is not intended to store the City's information. At the end of the engagement, LB Carlson will provide the City with a copy (in an agreed-upon format) of deliverables and data related to the engagement. Upon completion of the engagement, data and other content will either be removed from ShareFile or become unavailable to LB Carlson within a reasonable time frame.

Professional standards require us to be independent with respect to the City and any of its affiliates in the performance of our services. Any discussions that you have with personnel of LB Carlson, LLP regarding employment could pose a threat to our independence. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence. In addition, if you or any of your affiliates hire one of our personnel, you agree to pay LB Carlson, LLP a fee equal to that individual's annual base compensation at the City upon commencement of employment.

Reporting

We will issue a written report upon completion of our audit of the City's financial statements. Our report will be addressed to the City Council and management of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis of matter or other matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We will also provide a report (that does not include an opinion) on the City's compliance with applicable provisions of the *Minnesota Legal Compliance Audit Guide*, promulgated by the State Auditor pursuant to Minnesota Statutes § 6.65. The report will state (1) whether, in connection with our audit, anything came to our attention that caused us to believe that the City failed to comply with the applicable provisions of the *Minnesota Legal Compliance Audit Guide*, insofar as they relate to accounting matters, and (2) that the purpose of the report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. The report will also state that the report is not suitable for any other purpose.

When requested, *Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter.

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated and email it to ajnielsen@lbcarlson.com.

Sincerely,

LB CARLSON, LLP

LB Carlson, LLP

RESPONSE:

This letter correctly sets forth the understanding of the City of Circle Pines.

City Council Representative		City Management Representative	
By:	______________________	By:	______________________
Title:	______________________	Title:	______________________
Date:	______________________	Date:	______________________

KerberRose

Report on the Firm's System of Quality Control

To the Principals of LB Carlson, LLP and the
Peer Review Committee of the Minnesota Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of LB Carlson, LLP (the firm) in effect for the year ended June 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an audit of an employee benefit plan and an examination of service organization (SOC 2 engagement).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of LB Carlson, LLP in effect for the year ended June 30, 2023 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail.* LB Carlson, LLP has received a peer review rating of *pass.*

KerberRose SC

September 27, 2023