

Sec. 19. **CITY OF CLEARWATER; TAXES AUTHORIZED.**

Subdivision 1. Sales and use tax. Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of law, ordinance, or city charter, pursuant to the approval of the voters on November 7, 2006, the city of Clearwater may impose by ordinance a sales and use tax of up to one-half of one percent for the purposes specified in subdivision 2. Except as otherwise provided in this section, the provisions of Minnesota Statutes, section 297A.99, govern the imposition, administration, collection, and enforcement of the tax authorized under this subdivision.

Subd. 2. Excise tax authorized. Notwithstanding Minnesota Statutes, section 477A.016, or any other provision of law, ordinance, or city charter, the city of Clearwater may impose by ordinance, for the purposes specified in subdivision 3, an excise tax of up to \$20 per motor vehicle, as defined by ordinance, purchased or acquired from any person engaged within the city in the business of selling motor vehicles at retail.

Subd. 3. Use of revenues. The proceeds of the tax imposed under this section shall be used to pay for the costs of acquisition, construction, improvement, and development of a pedestrian bridge, and land and buildings for a community and recreation center. The total amount of revenues from the taxes in subdivisions 1 and 2 that may be used to fund these projects is \$12,000,000 plus any associated bond costs.

Subd. 4. Bonding authority. The city of Clearwater may issue bonds in an amount not to exceed \$12,000,000 under Minnesota Statutes, chapter 475, to finance the capital expenditures and improvements authorized by the referendum under subdivision 1. An election to approve the bonds under Minnesota Statutes, section 475.59, is not required. The issuance of bonds under this subdivision is not subject to Minnesota Statutes, section 275.60 or 275.61. The debt represented by the bonds must not be included in computing any debt limitations applicable to the city, and the levy of taxes required by Minnesota Statutes, section 475.61, to pay the principal or any interest on the bonds must not be subject to any levy limitation.

Subd. 5. Termination of tax. The tax authorized under subdivision 1 terminates at the earlier of (1) 20 years after the date of initial imposition of the tax, or (2) when the city council determines that sufficient funds have been raised from the tax to finance the capital and administrative costs of the improvements described in subdivision 3, plus the additional amount needed to pay the costs related to issuance of bonds under subdivision 4, including interest on the bonds. Any funds remaining after completion of the projects specified in subdivision 3 and retirement or redemption of the bonds in subdivision 4 may be placed in the general fund of the city. The tax imposed under subdivision 1 may expire at an earlier time if the city so determines by ordinance.

EFFECTIVE DATE. This section is effective the day after compliance by the governing body of the city of Clearwater with Minnesota Statutes, section 645.021, subdivisions 2 and 3.

Sec. 8. Laws 2008, chapter 366, article 7, section 19, subdivision 3, is amended to read:

Subd. 3. Use of revenues. Notwithstanding Minnesota Statutes, section 297A.99, subdivision 3, paragraph (b), the proceeds of the tax imposed under this section shall be used to pay for the costs of acquisition, construction, improvement, and development of a regional parks, bicycle trails, park land, open space, and pedestrian bridge walkways, as described in the city improvement plan adopted by the city council by resolution on December 12, 2006, and land and buildings for a community and recreation center. The total amount of revenues from the taxes in subdivisions 1 and 2 that may be used to fund these projects is \$12,000,000 plus any associated bond costs.

EFFECTIVE DATE. This section is effective the day after compliance by the governing body of the city of Clearwater with Minnesota Statutes, section 645.021.

under subdivision 2, paragraph (a), but no later than December 31, 2018. Notwithstanding Minnesota Statutes, section 297A.99, subdivision 3, paragraphs (a), (c), and (d), a city may extend the tax imposed under subdivision 1 through December 31, 2038, if approved by voters of the city no later than November 7, 2017, at either a general election or at a special election held on a first Tuesday after a first Monday in November.

EFFECTIVE DATE. This section is effective for the city that approves it the day after compliance by the governing body of each city with Minnesota Statutes, section 645.021, subdivision 3.

Sec. 49. Laws 2008, chapter 366, article 7, section 19, subdivision 3, as amended by Laws 2011, First Special Session chapter 7, article 4, section 8, is amended to read:

Subd. 3. **Use of revenues.** Notwithstanding Minnesota Statutes, section 297A.99, subdivision 3, paragraph (b), the proceeds of the tax imposed under this section shall be used to pay for the costs of improvements to the Sportsman Park/Ballfields, Riverside Park, Lions Park/Pavilion, Cedar South Park also known as Eldorado Park, and Spring Street Park; improvements to and extension of the River County Bike Trail; acquisition; and construction, improvement, and development of regional parks, bicycle trails, park land, open space, and of a pedestrian walkways, as described in the city improvement plan adopted by the city council by resolution on December 12, 2006, and walkway over Interstate 94 and State Highway 24; and the acquisition of land and construction of buildings for a community and recreation center. The total amount of revenues from the taxes in subdivisions 1 and 2 that may be used to fund these projects is \$12,000,000 plus any associated bond costs.

EFFECTIVE DATE. This section is effective the day after compliance by the governing body of the city of Clearwater with Minnesota Statutes, section 645.021, subdivisions 2 and 3.

Sec. 50. Laws 2010, chapter 389, article 5, section 6, subdivision 6, is amended to read:

Subd. 6. **Use of food and beverages tax.** The revenues derived from the tax imposed under subdivision 5 must be used by the city of Marshall to pay the costs of collecting and administering the food and beverages tax, to pay all or part of the operating costs of the new and existing facilities of the Minnesota Emergency Response and Industry Training Center, including the payment of debt service on bonds issued under subdivision 2, and to pay all or part of the operating costs of the facilities of the Southwest Minnesota Regional Amateur Sports Center, including the payment of debt service on bonds issued under subdivision 2. Authorized expenses for each organization include, but are not limited to, acquiring property; predesign; design; and paying construction, furnishing, and equipment costs related to these facilities and paying debt service on bonds or other obligations issued by the city.

EFFECTIVE DATE. This section is effective the day following final enactment.

Sec. 51. **CITY OF MARSHALL; VALIDATION OF PRIOR ACT.**

(a) Notwithstanding the time limits in Minnesota Statutes, section 645.021, the city of Marshall may approve Laws 2010, chapter 389, article 5, section 6, as amended by Laws 2011, First Special Session chapter 7, article 4, section 9, and file its approval with the secretary of state by June 15, 2013. If approved as authorized under this paragraph, actions undertaken by the city pursuant to the approval of the voters on November 6, 2012, and otherwise in accordance with Laws 2010, chapter 389, article 5, section 6, as amended by Laws 2011, First Special Session chapter 7, article 4, section 9, are validated.

(b) Notwithstanding the time limit on the imposition of tax under Laws 2010, chapter 389, article 5, section 6, subdivision 1, as amended by Laws 2011, First Special Session chapter 7, article 4, section 9, and subject to local approval under paragraph (a), the city of Marshall may impose the tax on or before July 1, 2013.

**Local Option Sales Tax Fund
2009**

Revenues

Sales Tax Receipts	149,176.80
Interest/Investment Gain/Loss	277.00
State Administrative Fees (Deducted)	(14,960.56)
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	134,493.24

Expenditures

Net Gain/Loss 2009 **134,493.24**

Prior Year Fund Balance -

Fund Balance EOY 2009	134,493.24
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**Local Option Sales Tax Fund
2010**

Revenues

Sales Tax Receipts	166,178.06
Interest/Investment Gain/Loss	1,985.20
State Administrative Fees (Deducted)	(6,164.61)
	161,998.65

Expenditures

Net Gain/Loss 2010	161,998.65
Prior Year Fund Balance	134,493.24

Fund Balance EOY 2010	296,491.89
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**Local Option Sales Tax Fund
2011**

Revenues

Sales Tax Receipts	299,603.73
Interest/Investment Gain/Loss	3,458.36
State Administrative Fees (Deducted)	(5,954.43)
	297,107.66

Expenditures

Net Gain/Loss 2011 **297,107.66**

Prior Year Fund Balance 296,491.89

Fund Balance EOY 2011	593,599.55
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**Local Option Sales Tax Fund
2012**

Revenues

Sales Tax Receipts	41,763.55
Interest/Investment Gain/Loss	2,938.12
State Administrative Fees (Deducted)	(1,035.31)
	<hr/> 43,666.36

Expenditures

Consultant - Development Plans	(2,000.00)
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Net Gain/Loss 2012 41,666.36

Prior Year Fund Balance 593,599.55

Fund Balance EOY 2012 635,265.91

**Local Option Sales Tax Fund
2013**

Revenues

Sales Tax Receipts	183,097.46
Interest/Investment Gain/Loss	(3,933.89)
State Administrative Fees (Deducted)	(3,319.45)
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	175,844.12

Expenditures

Land Clearing/Prep - Sportsmans	(9,729.71)
Audit JE	407.07
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	(9,322.64)

Net Gain/Loss 2013 166,521.48

Prior Year Fund Balance 635,265.91

Fund Balance EOY 2013 801,787.39

**Local Option Sales Tax Fund
2014**

Revenues

Sales Tax Receipts	199,283.64
Interest/Investment Gain/Loss	4,501.94
Reclass interest allocation - JE	(4,501.94)
Reallocate correct interest - JE	4,274.46
State Administrative Fees (Deducted)	(5,567.16)
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	197,990.94

Expenditures

Disc Golf - Sportsman	(1,077.00)
Hockey Equipment	(350.31)
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	(1,427.31)

Net Gain/Loss 2014 **196,563.63**

Prior Year Fund Balance 801,787.39

Fund Balance EOY 2014	998,351.02
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**Local Option Sales Tax Fund
2015**

Revenues

Sales Tax Receipts	218,865.38
Interest/Investment Gain/Loss	2,373.32
State Administrative Fees (Deducted)	(13,305.39)
Grant Funds	50,000.00
	<hr/> 257,933.31

Expenditures

Playground - Lions	(203,029.50)
Parking/Hockey - Lions	(14,005.00)
Park Planning/Design - El Dorado	(3,202.50)
Driveway Access - El Dorado	(480.00)
	<hr/> (220,717.00)

Net Gain/Loss 2015 37,216.31

Prior Year Fund Balance 998,351.02

Fund Balance EOY 2015 1,035,567.33

**Local Option Sales Tax Fund
2016**

Revenues

Sales Tax Receipts	229,806.52
Excise Taxes	220.00
Interest/Investment Gain/Loss	4,096.82
State Administrative Fees (Deducted)	(6,503.66)
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	227,619.68

Expenditures

Ballfield - Sportsmans	(16,045.49)
Tennis/Pickleball - Lions	(41,991.16)
Basketball Hoops	(9,199.96)
Playground - El Dorado	(173,810.25)
Playground - Sportsmans	(42,289.20)
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	(283,336.06)

Net Gain/Loss 2016 (55,716.38)

Prior Year Fund Balance 1,035,567.33

Fund Balance EOY 2016	979,850.95
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Local Option Sales Tax Fund 2017

Revenues

Sales Tax Receipts	233,258.89
Excise Taxes	-
Interest/Investment Gain/Loss	6,476.47
State Administrative Fees (Deducted)	(8,124.66)
	231,610.70

Expenditures

Pavilion Upgrades - Lions	(13,576.52)
Site Plan/Survey/Staking - El Dorado	(4,715.00)
Park Upgrades - Spring St	(4,425.80)
Playground - El Dorado	(108,524.75)
Playground - Spring St	(68,480.85)
Pavilion Upgrades - Lions	(24,166.00)
Benches	(2,839.00)
Basketball Hoops	(13,699.94)
Audit JE - reclass from fund 240	(2,178.00)
Audit JE - reclass from fund 240	(10,963.78)
	(253,569.64)

Net Gain/Loss 2017 **(21,958.94)**

Prior Year Fund Balance 979,850.95

Fund Balance EOY 2017	957,892.01
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**Local Option Sales Tax Fund
2018**

Revenues

Sales Tax Receipts	228,430.40
Excise Taxes	-
Interest/Investment Gain/Loss	11,066.07
State Administrative Fees (Deducted)	(6,970.98)
Reimbursement FLAGSHIP	3,864.00
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	236,389.49

Expenditures

Pavilion Upgrades - Lions	(3,978.17)
Fencing - Spring St	(3,062.50)
Park Upgrades - Spring St	(4,717.24)
Grills for Parks	(588.44)
Upgrades - Riverside	(4,246.50)
Hockey Rink Lighting - Lions	(2,196.50)
Pavilion Upgrades - Lions	(20,777.95)
Targets - Archery	(519.00)
Fencing - Spring St	(3,062.50)
Playground - Riverside	(37,385.00)
Playground - Spring St	(10,888.00)
Benches - Parks & Trails	(2,470.62)
Playground - Sportsmans	(45,411.53)
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	(139,303.95)

Net Gain/Loss 2018 97,085.54

Prior Year Fund Balance 957,892.01

Fund Balance EOY 2018 1,054,977.55

**Local Option Sales Tax Fund
2019**

Revenues

Sales Tax Receipts	272,473.56
Excise Taxes	20.00
Interest/Investment Gain/Loss	11,683.60
State Administrative Fees (Deducted)	(6,927.32)
	<hr/> 277,249.84

Expenditures

4 Park Pavilions	(61,120.16)
Post Frame Bldg - Sportsmans	(15,000.00)
Disc Golf - Sportsmans	(485.62)
Playground - El Dorado	(6,631.90)
Retaining Wall - Spring St	(30.00)
Playground - Riverside	(40,767.75)
Playground - Sportsmans	(15,552.32)
Portable Ice Rink - Spring St	(4,365.83)
Ballfield - Sportsmans	(1,740.00)
Targets - Archery	(6,317.00)
Audit JE	(168.19)
	<hr/> (152,178.77)

Net Gain/Loss 2019 125,071.07

Prior Year Fund Balance 1,054,977.55

Fund Balance EOY 2019 1,180,048.62

**Local Option Sales Tax Fund
2020**

Revenues

Sales Tax Receipts	275,723.44
Excise Taxes	-
Interest/Investment Gain/Loss	14,615.79
State Administrative Fees (Deducted)	(7,057.08)
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	283,282.15

Expenditures

Ballfield - Sportsmans	(6,484.46)
Ballfield - El Dorado	(388.33)
Basketball Courts - El Dorado	(51,316.00)
Disc Golf - Sportsmans	(1,455.10)
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	(59,643.89)

Net Gain/Loss 2020 223,638.26

Prior Year Fund Balance 1,180,048.62

Fund Balance EOY 2020 1,403,686.88

**Local Option Sales Tax Fund
2021**

Revenues

Sales Tax Receipts	308,439.20
Excise Taxes	20.00
Interest/Investment Gain/Loss	-
State Administrative Fees (Deducted)	(7,598.50)
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	300,860.70

Expenditures

I94 Pedestrian Bridge	(1,612.50)
Disc Golf Anchors - Sportsmans	(350.76)
Community Center Sketch Plans	(3,400.00)
Ball Field Imp - Sportsmans	(12,100.00)
Fencing - El Dorado	(9,313.15)
Boulders/Fencing - Riverside	(1,771.69)
New Warming House/Hockey Rink - Lions	(3,388.62)
New Hockey Rink - Lions	(39,217.67)
Bleachers - Sportsmans	(7,203.60)
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	(78,357.99)

Net Gain/Loss 2021 222,502.71

Prior Year Fund Balance 1,403,686.88

Fund Balance EOY 2021 1,626,189.59

**Local Option Sales Tax Fund
2022**

Revenues

Sales Tax Receipts	212,790.23
Excise Taxes	7,160.00
Interest/Investment Gain/Loss	-
State Administrative Fees (Deducted)	(4,917.94)
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	215,032.29

Expenditures

Disc Golf - Sportsmans	(8,551.45)
Bleachers - El Dorado	(713.84)
Parking Lot - El Dorado	(3,490.25)
Hockey Rink - Lions	(504.00)
Hockey Rink Concrete - Lions	(64,540.27)
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	(77,799.81)

Net Gain/Loss 2022 137,232.48

Prior Year Fund Balance 1,626,189.59

Current Cash Balance 1,763,422.07

CITY OF CLEARWATER

Local Option Sales Tax Cash Balance Report

September 2022

Fund	Total
270 LOCAL OPTION SALES TAX	\$1,763,422.07
	<hr/> \$1,763,422.07