



CITY COUNCIL AGENDA

Monday, June 12, 2023

6:30 p.m.

(Scheduled to be broadcast on Channel 16)

***City Council: Mayor Rafferty, Councilmembers Cavegn, Lyden, Ruhland and Stoesz
City Administrator: Sarah Cotton***

COUNCIL WORK SESSION, 6:00 P.M.

Community Room (not televised)

1. Review Regular Agenda

CITY COUNCIL MEETING, 6:30 P.M.

- Call to Order and Roll Call
- Pledge of Allegiance
- Open Mike / Public Comment *(in person or received in writing prior to meeting)*
- Setting the Agenda: Addition or deletion of agenda items

1. CONSENT AGENDA

- A) Consider Approval of Expenditures for June 12, 2023 (Check No. 118657 through 118782) in the Amount of \$1,360,237.05
- B) Consider Approval of May 22, 2023 Local Board of Appeal and Equalization Minutes
- C) Consider Approval of May 22, 2023 Work Session Minutes
- D) Consider Approval of May 22, 2023 Council Meeting Minutes
- E) Consider Approval of Resolution 23-48, Renewal of Liquor Licenses
- F) Consider Approval of Resolution 23-49, Renewal of Tobacco Licenses
- G) Consider Approval of Resolution 23-50, Renewal of Massage Enterprise and Therapist Licenses
- H) Consider Approval of Resolution 23-51, Renewal of Cannabinoid Licenses
- I) Consider Approval of Resolution 23-52, New On-Sale/Sunday Sale Liquor License for Lyngblomsten at Lino Lakes
- J) Consider Approval of Not Waiving Monetary Limits on Municipal Tort Liability Established by Minnesota Statute 466.04
- K) Consider Approval of Resolution 23-55, Approving Capital Budget Request, Lino Lakes Inclusionary Playground

- L) Consider Approval of the Hiring of Part-Time Staff for The Rookery Activity Center
- M) Consider Approval of Resolution 23-56, Special Event Permit for Eagle Brook Church
- N) Consider Approval of Resolution 23-57, Establishing Juneteenth as a Recognized City Holiday

2. FINANCE DEPARTMENT REPORT

- A) Consider Acceptance of the 2022 Annual Audit Report, Hannah Lynch

3. ADMINISTRATION DEPARTMENT REPORT

- A) Consider 1st Reading of Ordinance No. 03-23, Adjusting the Salaries of the Mayor and Councilmembers, Sarah Cotton
- B) Consider Appointment of Streets Maintenance Worker, Meg Sawyer
- C) Consider Appointment of Utilities Maintenance Worker, Meg Sawyer
- D) Consider Appointment of Part-Time Fire Fighter, Meg Sawyer

4. PUBLIC SAFETY DEPARTMENT REPORT

No report

5. PUBLIC SERVICES DEPARTMENT REPORT

No report

6. COMMUNITY DEVELOPMENT REPORT

- A) Milestones Addition and Lil' Explorers Childcare Center, Katie Larsen
 - i. Consider Resolution No. 23-53 Approving Preliminary Plat
 - ii. Consider Resolution No. 23-54 Approving Conditional Use Permit for Commercial Day Care Facility
- B) Consider 2nd Reading of Ordinance No. 02-23, Amending City Code Chapter 405 Regarding Bulk Deicing Material Storage, Michael Grochala

7. UNFINISHED BUSINESS

None

8. NEW BUSINESS

None

Adjournment

June 12, 2023 through June 26, 2023

✚ Monday, June 12	6:00 pm, Community Room	City Council Work Session
✚ Monday, June 12	6:30 pm, Council Chambers	City Council Meeting
✚ Wednesday, June 14	6:30 pm, Council Chambers	Planning & Zoning Board
✚ Monday, June 26	6:00 pm, Community Room	Council Work Session
✚ Monday, June 26	6:30 pm, Council Chambers	City Council Meeting



Expenditures

June 12, 2023

Check #118657 to #118782

\$1,360,237.05

Accounts Payable

Check Detail

User: jessica.eller
Printed: 06/07/2023 - 11:25AM



Check Number	Check Date		Amount
2 - 1st Choice Document Destruction Line Item Account			
118659	06/12/2023		
Inv	23-2562		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/20/2023	Shred Day Event 2,580 Pounds Recycled	101-462-4410-000	840.00
Inv 23-2562 Total			840.00
118659 Total:			840.00
2 - 1st Choice Document Destruction Total:			840.00
4 - A&L Superior Quality Sod, Inc. Line Item Account			
118660	06/12/2023		
Inv	9833		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2023	8 Rolls Turfgrass Sod & Staples	101-430-4229-000	30.40
Inv 9833 Total			30.40
Inv	9836		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2023	8 Rolls Turfgrass Sod	101-430-4229-000	24.40
Inv 9836 Total			24.40
118660 Total:			54.80
4 - A&L Superior Quality Sod, Inc. Total:			54.80
13 - AFLAC Line Item Account 101-000-2040-000			
118661	06/12/2023		
Inv	814005		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2023	Insurance Premiums	101-000-2040-000	261.48
Inv 814005 Total			261.48
118661 Total:			261.48

13 - AFLAC Total:	261.48
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1595 - Allied Oil & Supply, Inc. Line Item Account

118662 06/12/2023
 Inv 664862-00

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	55 Gallons of 5W20 Engine Oil	101-431-4211-000	864.60
Inv 664862-00 Total			864.60

118662 Total:	864.60
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1595 - Allied Oil & Supply, Inc. Total:	864.60
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1020 - Allina Health System Line Item Account

118663 06/12/2023
 Inv CI00036353

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/01/2023	May EMR Training	101-421-4330-000	960.00
Inv CI00036353 Total			960.00

118663 Total:	960.00
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1020 - Allina Health System Total:	960.00
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33 - Anoka County Attorney's Office Line Item Account

118664 06/12/2023
 Inv 19-000248

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Forfeiture Distribution	207-420-4300-000	53.60
Inv 19-000248 Total			53.60

Inv 23-048209

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Forfeiture Distribution	207-420-4300-000	310.20
Inv 23-048209 Total			310.20

118664 Total:	363.80
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33 - Anoka County Attorney's Office Total:	363.80
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34 - Anoka County Central Communications Line Item Account

118665 06/12/2023

Check Number	Check Date		Amount
Inv	Q12023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/31/2023	Q1 2023 TZD Grant	101-000-2080-000	2,465.72
Inv Q12023 Total			2,465.72
118665 Total:			2,465.72
34 - Anoka County Central Communications Total:			2,465.72
42 - Anoka County Property Records & Taxation Line Item Account			
118666	06/12/2023		
Inv	5/26/2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2023	2023 Nearmap Aerial Imagery	101-417-4410-000	1,000.00
Inv 5/26/2023 Total			1,000.00
118666 Total:			1,000.00
118667	06/12/2023		
Inv	23-17799		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Resolution - Centennial Middle School	801-000-2300-000	46.00
Inv 23-17799 Total			46.00
118667 Total:			46.00
42 - Anoka County Property Records & Taxation Total:			1,046.00
43 - Anoka County Sheriff's Office Line Item Account			
118668	06/12/2023		
Inv	Q12023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/31/2023	Q1 2023 TZD Grant	101-000-2080-000	1,851.42
Inv Q12023 Total			1,851.42
118668 Total:			1,851.42
43 - Anoka County Sheriff's Office Total:			1,851.42
44 - Anoka County Treasury Office Line Item Account			
118669	06/12/2023		

Check Number	Check Date		Amount
Inv	B230516L		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2023	Site 115 May 2023 CAC Fiber	101-432-4300-500	75.00
05/16/2023	Site 116 May 2023 CAC Fiber	101-432-4300-501	75.00
05/16/2023	Site 117 May 2023 CAC Fiber	101-432-4300-503	75.00
Inv B230516L Total			225.00
118669 Total:			225.00
118670	06/12/2023		
Inv	HWYSQ12023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/31/2023	1st Qtr 2023 Signal Billing	101-430-4410-000	115.72
Inv HWYSQ12023 Total			115.72
118670 Total:			115.72
118671	06/12/2023		
Inv	ELEC05302315		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2023	Voting Equipment JPA	101-403-4410-000	4,708.40
Inv ELEC05302315 Total			4,708.40
118671 Total:			4,708.40
44 - Anoka County Treasury Office Total:			5,049.12
54 - Aspen Mills, Inc. Line Item Account			
118672	06/12/2023		
Inv	313792		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Dept Exp - B. Kisch	101-421-4370-000	304.50
Inv 313792 Total			304.50
Inv	313921		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2023	Uniform Allowance - D. Thill	101-420-4370-000	22.79
Inv 313921 Total			22.79
Inv	313964		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Uniform Allowance - E. Heu	101-420-4370-000	389.75
Inv 313964 Total			389.75

Check Number	Check Date		Amount
Inv 314183			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2023	Uniform Allowance - M. Carlson	101-420-4370-000	899.00
Inv 314183 Total			899.00
Inv 314243			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2023	Dept Exp - A. Crawl	101-420-4370-000	42.95
Inv 314243 Total			42.95
Inv 314244			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2023	Dept Exp - A. Ulvenes	101-420-4370-000	42.95
Inv 314244 Total			42.95
Inv 314463			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Dept Exp - K. Tracy	101-420-4370-000	72.95
Inv 314463 Total			72.95
Inv 314478			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Uniform Allowance - K. Tracy	101-420-4370-000	247.80
Inv 314478 Total			247.80
118672 Total:			2,022.69
54 - Aspen Mills, Inc. Total:			2,022.69
1547 - Baker Tilly Municipal Advisors, LLC Line Item Account			
118673	06/12/2023		
Inv BTMA20010			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2023	Arbitrage Compliance - Rebate & Yield Reduction Report	343-470-4300-000	1,900.00
Inv BTMA20010 Total			1,900.00
118673 Total:			1,900.00
1547 - Baker Tilly Municipal Advisors, LLC Total:			1,900.00
1028 - Baycom, Inc. Line Item Account			
118674	06/12/2023		

Check Number	Check Date		Amount
Inv	EQUIPINV_043867		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Pairing Dock	101-420-4240-000	149.00
05/15/2023	Pairing Dock	101-421-4240-000	137.00
Inv EQUIPINV_043867 Total			286.00
118674 Total:			286.00
1028 - Baycom, Inc. Total:			286.00
1556 - Bituminous Roadways, Inc. Line Item Account			
118675	06/12/2023		
Inv	021745-000-1		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	2023 Street Rehabilitation Project	421-499-4304-149	861,588.49
Inv 021745-000-1 Total			861,588.49
118675 Total:			861,588.49
1556 - Bituminous Roadways, Inc. Total:			861,588.49
1359 - Blaine Lock & Safe, Inc. Line Item Account			
118676	06/12/2023		
Inv	29459		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/10/2023	Replace/Install Lock on Drop Box	101-432-4300-503	269.00
Inv 29459 Total			269.00
118676 Total:			269.00
1359 - Blaine Lock & Safe, Inc. Total:			269.00
85 - Bluetarp Financial, Inc. Line Item Account			
118677	06/12/2023		
Inv	0361123627		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2023	Stock Trailer Receiver Tube	101-431-4221-000	34.99
Inv 0361123627 Total			34.99
Inv	0361123719		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Axel U-Bolt Kit #701	101-431-4221-000	39.99
Inv 0361123719 Total			39.99

Inv 0361124277

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	Replacement License Plate Lamp #704	101-431-4221-000	13.99

Inv 0361124277 Total 13.99

Inv 0361125279

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Ratchet Straps (8)	101-431-4240-000	224.92

Inv 0361125279 Total 224.92

118677 Total: 313.89

85 - Bluetarp Financial, Inc. Total: 313.89

864 - Boulder Contracting LLC Line Item Account

118678 06/12/2023

Inv 2021-01590

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2023	Escrow Release - 1947 Red Oak Ln	801-000-2318-000	2,400.00

Inv 2021-01590 Total 2,400.00

Inv 2022-00281

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2023	Escrow Release - 6665 Heritage Ave	801-000-2318-000	3,400.00

Inv 2022-00281 Total 3,400.00

Inv 2022-00288

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2023	Escrow Release - 1939 William Ln	801-000-2318-000	3,400.00

Inv 2022-00288 Total 3,400.00

118678 Total: 9,200.00

864 - Boulder Contracting LLC Total: 9,200.00

2007 - BRS Field Ops LLC Line Item Account

118679 06/12/2023

Inv 2023-00287

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Permit Voided	101-000-3250-000	145.00

Inv 2023-00287 Total 145.00

Check Number	Check Date		Amount
118679	Total:		145.00
2007 - BRS Field Ops LLC Total:			145.00
731 - Business Essentials Line Item Account			
118680	06/12/2023		
Inv	OE-621159-1		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2023	Can Liners	101-450-4211-000	181.74
Inv OE-621159-1	Total		181.74
Inv	OE-621159-2		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Can Liners	101-450-4211-000	292.47
Inv OE-621159-2	Total		292.47
118680	Total:		474.21
731 - Business Essentials Total:			474.21
2008 - Call Roger, Inc. Line Item Account			
118681	06/12/2023		
Inv	2023-00711		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2023	Permit Voided	101-000-3253-000	55.20
Inv 2023-00711	Total		55.20
118681	Total:		55.20
2008 - Call Roger, Inc. Total:			55.20
772 - Centennial Tech Club Line Item Account			
118682	06/12/2023		
Inv	6/5/2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/05/2023	Name Plates, PAR Tags & Oxygen Tank Labels	101-421-4370-000	154.00
Inv 6/5/2023	Total		154.00
118682	Total:		154.00
772 - Centennial Tech Club Total:			154.00

116 - CenterPoint Energy Line Item Account

118683 06/12/2023

Inv May 2023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2023	Natural Gas	101-432-4383-500	256.01
05/26/2023	Natural Gas	602-495-4383-000	132.24
05/26/2023	Natural Gas	101-450-4383-000	141.61
05/26/2023	Natural Gas	101-432-4383-501	197.45
05/26/2023	Natural Gas	101-432-4383-502	578.94
05/26/2023	Natural Gas	601-494-4383-000	254.31

Inv May 2023 Total 1,560.56

118683 Total: 1,560.56

116 - CenterPoint Energy Total:

1,560.56

117 - Central Pension Fund Line Item Account 101-000-2040-000

118657 05/26/2023

Inv May 2023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2023	Central Pension Fund	101-000-2040-000	5,683.20

Inv May 2023 Total 5,683.20

118657 Total: 5,683.20

117 - Central Pension Fund Total:

5,683.20

122 - CES Imaging Line Item Account 101-432-4410-503

118684 06/12/2023

Inv INV151970

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2023	May Plotter/Scanner Maintenance	101-432-4410-503	80.00

Inv INV151970 Total 80.00

118684 Total: 80.00

122 - CES Imaging Total:

80.00

1842 - City of Anoka Line Item Account

118685 06/12/2023

Inv Q12023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/31/2023	Q1 2023 TZD Grant	101-000-2080-000	602.30

Inv Q12023 Total 602.30

118685 Total:	602.30
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1842 - City of Anoka Total:	602.30
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129 - City of Blaine Line Item Account

118686 06/12/2023

Inv Q12023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/31/2023	Q1 2023 TZD Grant	101-000-2080-000	6,081.31

Inv Q12023 Total	6,081.31
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118686 Total:	6,081.31
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129 - City of Blaine Total:	6,081.31
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1848 - City of Columbia Heights Line Item Account

118687 06/12/2023

Inv Q12023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/31/2023	Q1 2023 TZD Grant	101-000-2080-000	3,146.15

Inv Q12023 Total	3,146.15
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118687 Total:	3,146.15
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1848 - City of Columbia Heights Total:	3,146.15
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1845 - City of Coon Rapids Line Item Account

118688 06/12/2023

Inv Q12023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/31/2023	Q1 2023 TZD Grant	101-000-2080-000	5,841.08

Inv Q12023 Total	5,841.08
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118688 Total:	5,841.08
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1845 - City of Coon Rapids Total:	5,841.08
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132 - City of Fridley Line Item Account

118689 06/12/2023

Inv Q12023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/31/2023	Q1 2023 TZD Grant	101-000-2080-000	4,778.01

Check Number	Check Date		Amount
		Inv Q12023 Total	4,778.01
		118689 Total:	4,778.01
		132 - City of Fridley Total:	4,778.01
		1844 - City of Ramsey Line Item Account	
118690	06/12/2023	Inv Q12023	
		<u>Line Item Date</u>	<u>Line Item Description</u>
		03/31/2023	Q1 2023 TZD Grant
			<u>Line Item Account</u>
			101-000-2080-000
			502.95
		Inv Q12023 Total	502.95
		118690 Total:	502.95
		1844 - City of Ramsey Total:	502.95
		1847 - City of St. Francis Line Item Account	
118691	06/12/2023	Inv Q12023	
		<u>Line Item Date</u>	<u>Line Item Description</u>
		03/31/2023	Q1 2023 TZD Grant
			<u>Line Item Account</u>
			101-000-2080-000
			1,290.88
		Inv Q12023 Total	1,290.88
		118691 Total:	1,290.88
		1847 - City of St. Francis Total:	1,290.88
		1964 - Clasen, Paul Line Item Account	
118692	06/12/2023	Inv 23-002	
		<u>Line Item Date</u>	<u>Line Item Description</u>
		05/18/2023	Pickleball Instructor
			<u>Line Item Account</u>
			202-451-4410-605
			120.00
		Inv 23-002 Total	120.00
		118692 Total:	120.00
		1964 - Clasen, Paul Total:	120.00
		1913 - Classic Protective Coatings, Inc Line Item Account	
118693	06/12/2023		

Check Number	Check Date		Amount
Inv	019414-000-5		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2023	Water Tower No. 2 Rehabilitation	601-494-5000-000	19,810.98
Inv	019414-000-5 Total		19,810.98
118693 Total:			19,810.98
1913 - Classic Protective Coatings, Inc Total:			19,810.98
761 - Comcast Line Item Account 101-432-4321-502			
118694	06/12/2023		
Inv	0131882		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2023	Phone & Internet Services	101-432-4321-502	371.70
Inv	0131882 Total		371.70
118694 Total:			371.70
761 - Comcast Total:			371.70
149 - Connexus Energy Line Item Account			
118695	06/12/2023		
Inv	May 2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2023	Electric	601-494-4381-000	1,940.26
05/30/2023	Electric	101-432-4381-500	736.51
05/30/2023	Electric	101-450-4381-000	68.68
05/30/2023	Electric	602-495-4381-000	820.21
05/30/2023	Electric	101-420-4381-000	31.87
05/30/2023	Electric	101-430-4385-000	1,750.76
Inv	May 2023 Total		5,348.29
118695 Total:			5,348.29
149 - Connexus Energy Total:			5,348.29
2011 - Construction Laborers Education Line Item Account			
118696	06/12/2023		
Inv	5/18/2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Laborers Training Center Expansion Long Term Escrow Closure	801-000-2351-106	5,000.00
05/18/2023	Laborers Training Center Expansion Long Term Escrow Closure	801-000-2351-103	2,568.00
Inv	5/18/2023 Total		7,568.00

Check Number	Check Date		Amount
118696	Total:		7,568.00
2011 - Construction Laborers Education Total:			7,568.00
1278 - Core & Main LP Line Item Account			
118697	06/12/2023		
Inv	S845216		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2023	Meter Adapters	601-494-4215-000	798.15
Inv S845216	Total		798.15
Inv	S878150		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Meters, Horns & Swivels	601-494-4215-000	7,606.57
Inv S878150	Total		7,606.57
Inv	S952771		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Meters	601-494-4215-000	1,356.38
Inv S952771	Total		1,356.38
118697	Total:		9,761.10
1278 - Core & Main LP Total:			9,761.10
156 - Cross Nurseries, Inc. Line Item Account			
118698	06/12/2023		
Inv	050142		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/11/2023	2023 Tree Sale	801-000-2027-000	5,039.60
05/11/2023	2023 Tree Sale	101-450-4211-000	-26.05
Inv 050142	Total		5,013.55
Inv	050143		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/11/2023	2023 Tree Sale	801-000-2027-000	1,947.10
Inv 050143	Total		1,947.10
Inv	050370		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2023	Woods of Baldwin Lake Park Landscape	101-450-4211-000	1,799.10
Inv 050370	Total		1,799.10

Check Number	Check Date		Amount
Inv	050371		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2023	Boulevard Tree Replacements	101-463-4410-000	1,365.35
Inv 050371 Total			1,365.35
118698 Total:			10,125.10
156 - Cross Nurseries, Inc. Total:			10,125.10
1012 - Custom Fire Apparatus, Inc. Line Item Account			
118699	06/12/2023		
Inv	0022432-IN		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2023	Claim #CA259807 Fire Engine #621 Repair	101-431-4363-000	2,029.51
Inv 0022432-IN Total			2,029.51
118699 Total:			2,029.51
1012 - Custom Fire Apparatus, Inc. Total:			2,029.51
167 - Dalco, Inc. Line Item Account			
118700	06/12/2023		
Inv	4083747		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Toilet Tissue, Hair & Body Wash	202-451-4211-000	191.98
Inv 4083747 Total			191.98
Inv	4088543		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2023	Paper Towel & Gloves	202-451-4211-000	247.90
Inv 4088543 Total			247.90
118700 Total:			439.88
167 - Dalco, Inc. Total:			439.88
1917 - Dane Allen Homes Line Item Account			
118701	06/12/2023		
Inv	2022-00110		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2023	Escrow Release - 6684 Heritage Ave	801-000-2318-000	900.00
Inv 2022-00110 Total			900.00

118701 Total:	900.00
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1917 - Dane Allen Homes Total:	900.00
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175 - Delta Dental of Minnesota Line Item Account

118702 06/12/2023

Inv June 2023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Dental Insurance Premiums	202-451-4134-000	255.22
06/01/2023	Dental Insurance Premiums	101-463-4134-000	12.76
06/01/2023	Dental Insurance Premiums	601-494-4134-000	140.36
06/01/2023	Dental Insurance Premiums	101-418-4134-000	51.04
06/01/2023	Dental Insurance Premiums	101-422-4134-000	178.66
06/01/2023	Dental Insurance Premiums	101-000-2044-000	1,545.00
06/01/2023	Dental Insurance Premiums	101-430-4134-000	232.23
06/01/2023	Dental Insurance Premiums	101-407-4134-000	51.04
06/01/2023	Dental Insurance Premiums	101-461-4134-000	15.31
06/01/2023	Dental Insurance Premiums	101-462-4134-000	10.21
06/01/2023	Dental Insurance Premiums	101-450-4134-000	234.81
06/01/2023	Dental Insurance Premiums	101-416-4134-000	51.04
06/01/2023	Dental Insurance Premiums	101-421-4134-000	74.03
06/01/2023	Dental Insurance Premiums	101-432-4134-000	7.66
06/01/2023	Dental Insurance Premiums	101-431-4134-000	130.16
06/01/2023	Dental Insurance Premiums	101-000-2040-000	524.05
06/01/2023	Dental Insurance Premiums	603-496-4134-000	20.41
06/01/2023	Dental Insurance Premiums	101-420-4134-000	1,355.17
06/01/2023	Dental Insurance Premiums	101-402-4134-000	51.05
06/01/2023	Dental Insurance Premiums	602-495-4134-000	140.36

Inv June 2023 Total	5,080.57
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118702 Total:	5,080.57
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175 - Delta Dental of Minnesota Total:	5,080.57
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187 - Earl F. Andersen Line Item Account

118703 06/12/2023

Inv 0132604-IN

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2023	Custom Signs (2)	101-450-4211-000	96.80
05/17/2023	Custom Sign	101-432-4211-503	30.00

Inv 0132604-IN Total	126.80
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118703 Total:	126.80
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187 - Earl F. Andersen Total:	126.80
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1537 - Electro Watchman, Inc. Line Item Account

118704 06/12/2023

Inv 404432

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Annual Fire Alarm Inspection	101-432-4410-501	780.00

Inv 404432 Total 780.00

Inv 404433

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Annual Fire Alarm Inspection	101-432-4410-502	720.00

Inv 404433 Total 720.00

Inv 404434

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Annual Fire Alarm Inspection	101-432-4410-503	1,080.00

Inv 404434 Total 1,080.00

Inv 404435

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Annual Fire Alarm Inspection	202-451-4410-000	840.00

Inv 404435 Total 840.00

118704 Total: 3,420.00

1537 - Electro Watchman, Inc. Total: 3,420.00

192 - Emergency Apparatus Maintenance Line Item Account

118705 06/12/2023

Inv 127657

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2023	Batteries #610	101-431-4410-000	601.56

Inv 127657 Total 601.56

118705 Total: 601.56

192 - Emergency Apparatus Maintenance Total: 601.56

1826 - Endurance Fitness of MN, LLC Line Item Account

118706 06/12/2023

Inv June 2023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	June 2023 EF Monthly Fee	202-451-4411-000	11,665.00

Inv June 2023 Total 11,665.00

118706 Total:	11,665.00
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1826 - Endurance Fitness of MN, LLC Total:	11,665.00
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204 - Factory Motor Parts Company Line Item Account

118707 06/12/2023

Inv 159-085197

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2023	Serpentine Belt #304	101-431-4221-000	25.48

Inv 159-085197 Total	25.48
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Inv 159-085336

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Stock Light Bulbs	101-431-4221-000	3.70

Inv 159-085336 Total	3.70
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Inv 159-085787

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2023	Air Filter, Brake Rotors & Pads #805	101-431-4221-000	147.25

Inv 159-085787 Total	147.25
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Inv 159-085830

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2023	Brake Rotors & Pads #805	101-431-4221-000	183.59

Inv 159-085830 Total	183.59
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Inv 159-Z11912

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2023	Stock Battery	101-431-4221-000	129.72

Inv 159-Z11912 Total	129.72
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Inv 1-8669555

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2023	Power Steering Pump #255	101-431-4221-000	217.26

Inv 1-8669555 Total	217.26
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118707 Total:	707.00
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204 - Factory Motor Parts Company Total:	707.00
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209 - Fastenal Company Line Item Account

118708 06/12/2023

Check Number	Check Date		Amount
Inv	MNSPR186361		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2023	Tap	101-431-4240-000	35.61
Inv MNSPR186361 Total			35.61
Inv	MNTC3224722		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2023	Nuts & Bolts for Trailer Repairs	101-431-4221-000	48.82
Inv MNTC3224722 Total			48.82
118708 Total:			84.43
209 - Fastenal Company Total:			84.43
210 - Ferguson Waterworks #2518 Line Item Account			
118709	06/12/2023		
Inv	0512059		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	Paint & Flags	601-494-4211-000	172.40
Inv 0512059 Total			172.40
Inv	0512756		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Gate Valve Box Support	601-494-4211-000	278.68
Inv 0512756 Total			278.68
118709 Total:			451.08
210 - Ferguson Waterworks #2518 Total:			451.08
1458 - Fidelity Security Life Insurance Co. Line Item Account 101-000-2048-000			
118710	06/12/2023		
Inv	165809057		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	June Vision Insurance	101-000-2048-000	172.46
Inv 165809057 Total			172.46
118710 Total:			172.46
1458 - Fidelity Security Life Insurance Co. Total:			172.46
233 - GDO Law Line Item Account 101-414-4303-000			

Check Number	Check Date		Amount
118711	06/12/2023		
Inv 12876			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2023	May Forfeitures	101-414-4303-000	115.50
Inv 12876 Total			115.50
Inv 12881			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2023	June Prosecutor Contract	101-414-4303-000	8,750.00
Inv 12881 Total			8,750.00
118711 Total:			8,865.50
233 - GDO Law Total:			8,865.50
244 - Gopher State One-Call Line Item Account			
118712	06/12/2023		
Inv 3050545			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	May Tickets	601-494-4410-000	496.12
05/31/2023	May Tickets	602-495-4410-000	496.13
Inv 3050545 Total			992.25
118712 Total:			992.25
244 - Gopher State One-Call Total:			992.25
249 - Grainger Line Item Account			
118713	06/12/2023		
Inv 9705349810			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2023	Stock Hydraulic Couplers	101-431-4221-000	54.64
Inv 9705349810 Total			54.64
118713 Total:			54.64
249 - Grainger Total:			54.64
1236 - GreenLife Supply Line Item Account			
118714	06/12/2023		
Inv 625348			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Flumigard Herbicide	101-450-4211-000	245.22

Check Number	Check Date		Amount
Inv 625348	Total		245.22
			<hr/>
118714	Total:		245.22
			<hr/>
1236 - GreenLife Supply	Total:		245.22
1658 - Harold's Trucking Line Item Account			
118715	06/12/2023		
Inv	5/31/2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Rock for Raw Water Line Break	601-494-4211-000	700.00
Inv 5/31/2023	Total		700.00
			<hr/>
118715	Total:		700.00
			<hr/>
1658 - Harold's Trucking	Total:		700.00
271 - Hawkins, Inc. Line Item Account			
118716	06/12/2023		
Inv	6470622		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Chlorine Cylinders	601-494-4222-000	160.00
Inv 6470622	Total		160.00
Inv	6484279		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2023	Pool Chemical Supplies	202-451-4222-000	393.47
Inv 6484279	Total		393.47
Inv	6486560		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Chlorine, Hydrofluosilicic Acid & LPC-5	601-494-4222-000	12,925.39
Inv 6486560	Total		12,925.39
Inv	6486936		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Chemicals	601-494-4222-000	776.79
Inv 6486936	Total		776.79
Inv	6487562		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2023	LPC-5	601-494-4222-000	2,990.30
Inv 6487562	Total		2,990.30

118716 Total:	17,245.95
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271 - Hawkins, Inc. Total:	17,245.95
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1850 - Henry Schein, Inc. Line Item Account

118717 06/12/2023

Inv 36850976

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/18/2023	Replacement AED Pads	101-432-4211-503	53.58

Inv 36850976 Total	53.58
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118717 Total:	53.58
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1850 - Henry Schein, Inc. Total:	53.58
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1749 - Huebsch Services Line Item Account

118718 06/12/2023

Inv 20081005

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Mats	101-432-4410-501	115.44
05/31/2023	Mats	101-432-4410-503	340.65
05/31/2023	Shop Towels	101-431-4211-000	87.22
05/31/2023	Mats	101-432-4410-502	63.32

Inv 20081005 Total	606.63
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118718 Total:	606.63
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1749 - Huebsch Services Total:	606.63
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298 - Hugo Equipment Company Line Item Account

118719 06/12/2023

Inv 189100

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2023	Grinding Wheel	101-450-4211-000	149.96

Inv 189100 Total	149.96
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118719 Total:	149.96
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298 - Hugo Equipment Company Total:	149.96
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2014 - Hydraulic Specialty, Inc. Line Item Account

118720 06/12/2023

Check Number	Check Date		Amount
Inv	090007911815.02		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2023	Hydraulic Cylinder Repair Parts #421	101-431-4221-000	111.81
Inv 090007911815.02 Total			111.81
			<hr/>
118720 Total:			111.81
			<hr/>
2014 - Hydraulic Specialty, Inc. Total:			111.81
304 - Hydraulics Plus & Consulting Line Item Account			
118721	06/12/2023		
Inv	16536		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Stock Hydraulic Quick Couplers	101-431-4221-000	66.64
Inv 16536 Total			66.64
			<hr/>
118721 Total:			66.64
			<hr/>
304 - Hydraulics Plus & Consulting Total:			66.64
305 - Identisys, Inc. Line Item Account			
118722	06/12/2023		
Inv	615782		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/13/2023	Employee Badge Ink	101-420-4200-000	192.29
Inv 615782 Total			192.29
			<hr/>
118722 Total:			192.29
			<hr/>
305 - Identisys, Inc. Total:			192.29
306 - Image Printing & Graphics, Inc Line Item Account			
118723	06/12/2023		
Inv	164216		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2023	Rookery Hiring Signs	202-451-4340-000	52.50
Inv 164216 Total			52.50
			<hr/>
118723 Total:			52.50
			<hr/>
306 - Image Printing & Graphics, Inc Total:			52.50

1177 - Innovative Office Solutions LLC Line Item Account

118724 06/12/2023

Inv SUM-073893

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Wet Jet Cleaner	101-432-4211-000	22.18
05/31/2023	Paper	202-451-4200-000	95.96
05/31/2023	Paper, Envelopes, Legal Pads, Post-it Notes & File Folders	101-432-4200-000	211.12

Inv SUM-073893 Total 329.26

118724 Total: 329.26

1177 - Innovative Office Solutions LLC Total:

329.26

311 - Instrumental Research, Inc. Line Item Account

118725 06/12/2023

Inv 4785

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/01/2023	April Water Testing	601-494-4410-000	317.00

Inv 4785 Total 317.00

118725 Total: 317.00

311 - Instrumental Research, Inc. Total:

317.00

313 - Interstate Power Systems, Inc. Line Item Account

118726 06/12/2023

Inv R001196734:01

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Annual Inspection - 6611 Lake Dr	602-495-4300-000	1,492.00

Inv R001196734:01 Total 1,492.00

118726 Total: 1,492.00

313 - Interstate Power Systems, Inc. Total:

1,492.00

314 - Intoximeters, Inc. Line Item Account

118727 06/12/2023

Inv 734257

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Breath Alcohol Tester	208-420-4240-000	605.00

Inv 734257 Total 605.00

118727 Total: 605.00

314 - Intoximeters, Inc. Total:		605.00
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317 - J.P. Cooke Company, Inc. Line Item Account

118728	06/12/2023	
Inv	782053	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/18/2023	Notary Stamp - J. Chaika & D. Rozan	101-432-4200-000
		135.65
Inv 782053 Total		135.65
118728 Total:		135.65

317 - J.P. Cooke Company, Inc. Total:		135.65
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338 - Kennedy & Graven, Chartered Line Item Account

118729	06/12/2023	
Inv	174542	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/22/2023	April Legal Police Officer 299A Claim	101-402-4310-000
		745.00
Inv 174542 Total		745.00
Inv	174797	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/26/2023	April Legal TIF 1-12 Assignment	801-000-2300-000
		176.00
Inv 174797 Total		176.00
118729 Total:		921.00

338 - Kennedy & Graven, Chartered Total:		921.00
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2015 - KMS Air Duct Cleaning Line Item Account

118730	06/12/2023	
Inv	14552Revised	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/30/2023	Commercial HVAC Cleaning	202-451-4300-301
		14,200.00
Inv 14552Revised Total		14,200.00
118730 Total:		14,200.00

2015 - KMS Air Duct Cleaning Total:		14,200.00
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782 - L.T.G. Power Equipment Line Item Account

118731	06/12/2023	
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Check Number	Check Date		Amount
Inv	277094		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2023	Starter Motor #405	101-431-4221-000	361.94
Inv 277094 Total			361.94
Inv	277165		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2023	Stock Lawnmower Blades	101-431-4221-000	150.68
Inv 277165 Total			150.68
118731 Total:			512.62
782 - L.T.G. Power Equipment Total:			512.62
2012 - Larson Plumbing & Heating Inc. Line Item Account			
118733	06/12/2023		
Inv	2023-00735		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Permit Voided	101-000-3253-000	55.20
Inv 2023-00735 Total			55.20
118733 Total:			55.20
2012 - Larson Plumbing & Heating Inc. Total:			55.20
2005 - Larson, Scott Line Item Account			
118732	06/12/2023		
Inv	5/22/2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	Pickleball Instructor	202-451-4410-605	120.00
Inv 5/22/2023 Total			120.00
118732 Total:			120.00
2005 - Larson, Scott Total:			120.00
1762 - LEAST Services/Counseling, LLC Line Item Account			
118734	06/12/2023		
Inv	1209		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/13/2023	Counseling Services	101-420-4300-000	1,300.00
Inv 1209 Total			1,300.00

118734 Total:	1,300.00
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1762 - LEAST Services/Counseling, LLC Total:	1,300.00
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UB*00126 - LENNAR Line Item Account

118735 06/12/2023

Inv

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2023	Refund Check 020577-000, 7220 DORA DR	603-000-2020-000	23.30
06/02/2023	Refund Check 020577-000, 7220 DORA DR	602-000-2020-000	113.60
06/02/2023	Refund Check 020577-000, 7220 DORA DR	601-000-2020-000	29.12
06/02/2023	Refund Check 020577-000, 7220 DORA DR	601-000-2020-000	4.70

Inv Total	170.72
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118735 Total:	170.72
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UB*00126 - LENNAR Total:	170.72
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2013 - LRE Water Line Item Account

118736 06/12/2023

Inv 23069

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2023	Water Permit Appeal Modeling	601-494-4304-000	7,197.00

Inv 23069 Total	7,197.00
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118736 Total:	7,197.00
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2013 - LRE Water Total:	7,197.00
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2006 - Lyons, Julie Line Item Account

118737 06/12/2023

Inv 6/2/2023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2023	Refund Annual Membership	202-000-3470-000	89.18
06/02/2023	Refund Annual Membership	202-000-2110-000	6.35

Inv 6/2/2023 Total	95.53
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118737 Total:	95.53
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2006 - Lyons, Julie Total:	95.53
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394 - Macqueen Equipment, Inc. Line Item Account

Check Number	Check Date		Amount
118738	06/12/2023		
Inv	W11977		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2023	Sweeper Repair #252	101-431-4300-000	2,369.06
Inv W11977 Total			2,369.06
118738 Total:			2,369.06
394 - Macqueen Equipment, Inc. Total:			2,369.06
399 - Mansfield Oil Company Line Item Account 101-431-4212-000			
118739	06/12/2023		
Inv	24313474		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Gasoline - 2,200 Gallons	101-431-4212-000	6,703.46
05/31/2023	Diesel - 1,200 Gallons	101-431-4212-000	3,684.76
Inv 24313474 Total			10,388.22
118739 Total:			10,388.22
399 - Mansfield Oil Company Total:			10,388.22
416 - Medica Line Item Account			
118740	06/12/2023		
Inv	June 2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2023	Health Insurance Premiums	101-000-2041-000	8,431.30
05/12/2023	Health Insurance Premiums	101-421-4131-000	1,571.52
05/12/2023	Health Insurance Premiums	101-407-4131-000	1,030.12
05/12/2023	Health Insurance Premiums	101-432-4131-000	88.30
05/12/2023	Health Insurance Premiums	101-462-4131-000	117.73
05/12/2023	Health Insurance Premiums	101-430-4131-000	2,674.89
05/12/2023	Health Insurance Premiums	101-418-4131-000	588.65
05/12/2023	Health Insurance Premiums	101-422-4131-000	2,373.20
05/12/2023	Health Insurance Premiums	601-494-4131-000	1,512.35
05/12/2023	Health Insurance Premiums	603-496-4131-000	176.59
05/12/2023	Health Insurance Premiums	101-416-4131-000	588.64
05/12/2023	Health Insurance Premiums	101-000-2040-000	-143.68
05/12/2023	Health Insurance Premiums	101-450-4131-000	2,216.38
05/12/2023	Health Insurance Premiums	101-431-4131-000	908.99
05/12/2023	Health Insurance Premiums	101-463-4131-000	147.16
05/12/2023	Health Insurance Premiums	101-420-4131-000	18,874.42
05/12/2023	Health Insurance Premiums	101-461-4131-000	176.60
05/12/2023	Health Insurance Premiums	602-495-4131-000	1,512.35
05/12/2023	Health Insurance Premiums	202-451-4131-000	2,961.84
Inv June 2023 Total			45,807.35

Check Number	Check Date		Amount
118740 Total:			45,807.35
416 - Medica Total:			45,807.35
2016 - Medicine Lake Tours Line Item Account			
118741	06/12/2023		
Inv	5/12/2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2023	Chankaska Creek Ranch & Winery Tour	202-451-4410-608	2,480.00
Inv 5/12/2023 Total			2,480.00
118741 Total:			2,480.00
2016 - Medicine Lake Tours Total:			2,480.00
1990 - Mellas Electric, Inc Line Item Account			
118742	06/12/2023		
Inv	00003524		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2023	Invisible Fence Repair	101-430-4410-000	437.00
Inv 00003524 Total			437.00
118742 Total:			437.00
1990 - Mellas Electric, Inc Total:			437.00
418 - Menards - Forest Lake Line Item Account			
118743	06/12/2023		
Inv	8826		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Hardware for Trailer #708	101-431-4221-000	14.72
Inv 8826 Total			14.72
Inv 9034			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Spray Paint	101-431-4211-000	65.64
Inv 9034 Total			65.64
118743 Total:			80.36
418 - Menards - Forest Lake Total:			80.36

Check Number	Check Date		Amount
1169 - Meridian Energy Products Line Item Account			
118744	06/12/2023		
Inv	2305281		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/28/2023	Install (24) LED Lamps in Gymnasium	202-451-4211-000	649.00
Inv 2305281 Total			649.00
118744 Total:			649.00
1169 - Meridian Energy Products Total:			649.00
423 - Met Council Environmental Services Line Item Account 602-495-4405-000			
118745	06/12/2023		
Inv	0001158111		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	July Waste Water Services	602-495-4405-000	97,129.04
Inv 0001158111 Total			97,129.04
118745 Total:			97,129.04
423 - Met Council Environmental Services Total:			97,129.04
421 - Metro Sales Incorporated Line Item Account			
118746	06/12/2023		
Inv	INV2286983		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Copier Maintenance Contract Ricoh/IM C3500 Color Copier	202-451-4410-000	507.75
Inv INV2286983 Total			507.75
Inv INV2291580			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2023	Copier Maintenance Contract Ricoh/MP C307 Color Copier	101-432-4410-500	111.80
Inv INV2291580 Total			111.80
Inv INV2299369			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2023	Copier Maintenance Contract Ricoh/IM C2500 Color Copier	101-432-4410-503	220.12
Inv INV2299369 Total			220.12
Inv INV2299370			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2023	Copier Maintenance Contract Ricoh/IM C6000 Color Copier	101-432-4410-503	510.24
Inv INV2299370 Total			510.24

118746 Total:	1,349.91
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421 - Metro Sales Incorporated Total:	1,349.91
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1969 - Metro-INET Line Item Account

118747 06/12/2023

Inv 1285

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	June IT Services	101-407-4310-000	17,837.00
06/01/2023	June IT Services	602-495-4310-000	1,115.00
06/01/2023	June IT Services	202-451-4310-000	2,230.00
06/01/2023	June IT Services	601-494-4310-000	1,115.00

Inv 1285 Total	22,297.00
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118747 Total:	22,297.00
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1969 - Metro-INET Total:	22,297.00
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429 - Midwest Landscapes, Inc. Line Item Account

118748 06/12/2023

Inv 6198

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Installation of Developer Trees	801-000-2302-105	3,499.00
05/31/2023	Installation of Developer Trees	801-000-2333-105	1,042.00
05/31/2023	Installation of Developer Trees	801-000-2338-105	9,824.00
05/31/2023	Installation of Developer Trees	801-000-2348-105	755.00
05/31/2023	Installation of City Trees	101-463-4410-000	21,364.00
05/31/2023	Installation of Developer Trees	801-000-2315-105	9,929.00
05/31/2023	Installation of Developer Trees	801-000-2359-105	511.00
05/31/2023	Installation of Developer Trees	801-000-2316-105	511.00

Inv 6198 Total	47,435.00
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118748 Total:	47,435.00
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429 - Midwest Landscapes, Inc. Total:	47,435.00
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1677 - MNSPECT, LLC Line Item Account

118749 06/12/2023

Inv 0098882-IN

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Field Inspections	101-422-4410-000	680.00

Inv 0098882-IN Total	680.00
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Check Number	Check Date		Amount
118749	Total:		680.00
1677 - MNSPECT, LLC Total:			680.00
477 - NAC Mechanical & Electrical Line Item Account			
118750	06/12/2023		
Inv	212676		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Annual RPZ Maintenance	601-494-4300-000	2,450.00
Inv 212676	Total		2,450.00
118750	Total:		2,450.00
477 - NAC Mechanical & Electrical Total:			2,450.00
480 - NCPERS Group Life Insurance Line Item Account 101-000-2040-000			
118658	05/26/2023		
Inv	May 2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2023	Life Insurance Premiums	101-000-2040-000	352.00
Inv May 2023	Total		352.00
118658	Total:		352.00
480 - NCPERS Group Life Insurance Total:			352.00
497 - Northway Irrigation/Landscape Line Item Account			
118751	06/12/2023		
Inv	245107		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	Start Up - 550 Town Center	101-450-4410-000	399.54
Inv 245107	Total		399.54
Inv	245121		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	Start Up - City Green Park	101-450-4410-000	210.28
Inv 245121	Total		210.28
Inv	245122		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	Start Up - City Hall	101-450-4410-000	458.34
Inv 245122	Total		458.34

Inv 245123

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	Start Up - Median #2	101-450-4410-000	118.48

Inv 245123 Total 118.48

Inv 245178

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	Start Up - Rookery	202-451-4410-000	420.48

Inv 245178 Total 420.48

Inv 245511

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Start Up - CR 14 Median	101-450-4410-000	104.00

Inv 245511 Total 104.00

118751 Total: 1,711.12

497 - Northway Irrigation/Landscape Total: 1,711.12

500 - Nystrom Publishing Company Line Item Account

118752 06/12/2023

Inv 46688

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2023	Rookery Postcard - TCG Funding	202-451-4900-000	2,080.81

Inv 46688 Total 2,080.81

118752 Total: 2,080.81

500 - Nystrom Publishing Company Total: 2,080.81

1450 - Occupational Health Centers of MN, P.C. Line Item Account

118753 06/12/2023

Inv 103749710

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/04/2023	New Hire Testing	101-402-4300-000	34.00

Inv 103749710 Total 34.00

Inv 103766038

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/28/2023	New Hire Testing	101-402-4300-000	34.00

Inv 103766038 Total 34.00

Check Number	Check Date		Amount
Inv	103772889		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/11/2023	New Hire Testing	101-402-4300-000	363.00
Inv 103772889 Total			363.00
			<hr/>
118753 Total:			431.00
			<hr/>
1450 - Occupational Health Centers of MN, P.C. Total:			431.00
509 - O'Reilly Automotive Stores Line Item Account			
118754	06/12/2023		
Inv	5914-244100		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2023	Axle Seal #304	101-431-4221-000	12.80
Inv 5914-244100 Total			12.80
			<hr/>
118754 Total:			12.80
			<hr/>
509 - O'Reilly Automotive Stores Total:			12.80
511 - Otter Lake Animal Care Center Line Item Account			
118755	06/12/2023		
Inv	232086		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/25/2023	Rescue Boarding	101-420-4410-000	145.00
Inv 232086 Total			145.00
			<hr/>
118755 Total:			145.00
			<hr/>
511 - Otter Lake Animal Care Center Total:			145.00
518 - Pavement Resources Line Item Account			
118756	06/12/2023		
Inv	106785		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Spray Patching Pavement Repair	101-430-4410-000	4,200.00
Inv 106785 Total			4,200.00
Inv	106787		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Spray Patching Pavement Repair	101-430-4410-000	4,200.00
Inv 106787 Total			4,200.00

Inv 106798

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2023	Spray Patching Pavement Repair	101-430-4410-000	4,200.00

Inv 106798 Total 4,200.00

118756 Total: 12,600.00

518 - Pavement Resources Total: 12,600.00

532 - Philip's Tree Care Line Item Account

118757 06/12/2023

Inv 13097

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Fertilizer	602-495-4300-000	135.00
05/31/2023	Fertilizer	101-432-4300-502	80.86
05/31/2023	Fertilizer	601-494-4300-000	202.50
05/31/2023	Fertilizer	202-451-4300-000	80.86
05/31/2023	Fertilizer	101-432-4300-503	67.50
05/31/2023	Weed Control	101-450-4300-000	1,140.96
05/31/2023	Fertilizer	101-432-4300-501	80.86

Inv 13097 Total 1,788.54

118757 Total: 1,788.54

532 - Philip's Tree Care Total: 1,788.54

533 - Pioneer Rim & Wheel Co Line Item Account

118758 06/12/2023

Inv 01CS2970

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/11/2023	Wheel Bearings on Trailer #702	101-431-4221-000	163.42

Inv 01CS2970 Total 163.42

Inv 01CS6194

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2023	Wheel Bearings & Brakes #703	101-431-4221-000	409.00

Inv 01CS6194 Total 409.00

Inv 01CS6198

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2023	Bearing Races #703	101-431-4221-000	17.28

Inv 01CS6198 Total 17.28

Check Number	Check Date		Amount
118758 Total:			589.70
533 - Pioneer Rim & Wheel Co Total:			589.70
541 - Plunkett's Pest Control Inc. Line Item Account			
118759	06/12/2023		
Inv	8051032		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	Treatment for Exterior Insects	101-432-4410-503	150.00
Inv 8051032 Total			150.00
118759 Total:			150.00
541 - Plunkett's Pest Control Inc. Total:			150.00
546 - Pomp's Tire Service, Inc. Line Item Account			
118760	06/12/2023		
Inv	150170294		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Trailer Tires #707 & #708	101-431-4221-000	579.36
Inv 150170294 Total			579.36
118760 Total:			579.36
546 - Pomp's Tire Service, Inc. Total:			579.36
550 - Power Plan OIB Line Item Account			
118761	06/12/2023		
Inv	P3281701		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2023	Taillight Assembly #117	101-431-4221-000	91.44
Inv P3281701 Total			91.44
118761 Total:			91.44
550 - Power Plan OIB Total:			91.44
553 - Primary Products Company Line Item Account			
118762	06/12/2023		
Inv	79021		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2023	Nitrile Gloves	101-420-4211-000	172.00
05/30/2023	Nitrile Gloves	101-421-4211-000	361.05

Inv 79021 Total	533.05
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118762 Total:	533.05
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553 - Primary Products Company Total:	533.05
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1840 - Standard Insurance Company Line Item Account

118763 06/12/2023

Inv June 2023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2023	Life Insurance Premiums	101-416-4133-000	1.25
05/17/2023	Disability Insurance Premiums	101-432-4133-000	3.12
05/17/2023	Disability Insurance Premiums	101-450-4133-000	73.36
05/17/2023	Disability Insurance Premiums	101-418-4133-000	26.29
05/17/2023	Life Insurance Premiums	101-422-4133-000	5.63
05/17/2023	Disability Insurance Premiums	101-407-4133-000	37.22
05/17/2023	Life Insurance Premiums	101-463-4133-000	0.31
05/17/2023	Life Insurance Premiums	101-430-4133-000	6.56
05/17/2023	Life Insurance Premiums	603-496-4133-000	1.01
05/17/2023	Disability Insurance Premiums	602-495-4133-000	41.96
05/17/2023	Disability Insurance Premiums	101-421-4133-000	47.84
05/17/2023	Life Insurance Premiums	602-495-4133-000	3.63
05/17/2023	Life Insurance Premiums	101-000-2040-000	101.15
05/17/2023	Life Insurance Premiums	101-421-4133-000	2.88
05/17/2023	Life Insurance Premiums	101-461-4133-000	0.38
05/17/2023	Disability Insurance Premiums	101-416-4133-000	20.83
05/17/2023	Life Insurance Premiums	101-431-4133-000	3.19
05/17/2023	Life Insurance Premiums	101-420-4133-000	37.12
05/17/2023	Disability Insurance Premiums	101-422-4133-000	71.92
05/17/2023	Life Insurance Premiums	101-462-4133-000	0.25
05/17/2023	Disability Insurance Premiums	601-494-4133-000	41.98
05/17/2023	Disability Insurance Premiums	101-430-4133-000	81.58
05/17/2023	Life Insurance Premiums	101-000-3730-000	0.06
05/17/2023	Disability Insurance Premiums	101-462-4133-000	3.58
05/17/2023	Life Insurance Premiums	101-418-4133-000	2.11
05/17/2023	Disability Insurance Premiums	101-402-4133-000	57.45
05/17/2023	Disability Insurance Premiums	101-461-4133-000	5.36
05/17/2023	Disability Insurance Premiums	101-420-4133-000	541.58
05/17/2023	Disability Insurance Premiums	603-496-4133-000	15.49
05/17/2023	Life Insurance Premiums	101-407-4133-000	2.32
05/17/2023	Disability Insurance Premiums	101-463-4133-000	4.47
05/17/2023	Life Insurance Premiums	202-451-4133-000	7.94
05/17/2023	Life Insurance Premiums	101-450-4133-000	5.75
05/17/2023	Life Insurance Premiums	101-432-4133-000	0.19
05/17/2023	Disability Insurance Premiums	101-431-4133-000	40.72
05/17/2023	Life Insurance Premiums	601-494-4133-000	3.67
05/17/2023	Life Insurance Premiums	101-000-2040-000	1,237.50
05/17/2023	Life Insurance Premiums	101-402-4133-000	3.75
05/17/2023	Disability Insurance Premiums	202-451-4133-000	112.34

Inv June 2023 Total	2,653.74
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Check Number	Check Date		Amount
118763	Total:		2,653.74
1840 - Standard Insurance Company Total:			2,653.74
638 - State of MN - Department of Finance Line Item Account			
118764	06/12/2023		
Inv	19-000248		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Forfeiture Distribution	207-420-4300-000	26.80
Inv 19-000248	Total		26.80
Inv	23-048209		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Forfeiture Distribution	207-420-4300-000	155.10
Inv 23-048209	Total		155.10
118764	Total:		181.90
638 - State of MN - Department of Finance Total:			181.90
645 - Streicher's, Inc. Line Item Account			
118765	06/12/2023		
Inv	I1631203		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/01/2023	Dept Ammunition	101-420-4211-000	184.30
Inv I1631203	Total		184.30
Inv	I1636287		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2023	Uniform Allowance - C. Schirmers	101-420-4370-000	349.98
Inv I1636287	Total		349.98
118765	Total:		534.28
645 - Streicher's, Inc. Total:			534.28
655 - TASC - Client Invoices Line Item Account			
118766	06/12/2023		
Inv	IN2708518		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/29/2023	March Admin Fee	101-402-4410-000	107.20
Inv IN2708518	Total		107.20

Inv IN2735525

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/29/2023	April Admin Fee	101-402-4410-000	107.20

Inv IN2735525 Total 107.20

118766 Total: 214.40

655 - TASC - Client Invoices Total: 214.40

1769 - Taylor Print Impressions Line Item Account

118767 06/12/2023

Inv 7295307

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2023	UB Window Envelopes	602-495-4200-000	770.41
05/23/2023	UB Window Envelopes	601-494-4200-000	770.41

Inv 7295307 Total 1,540.82

Inv 7295308

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2023	UB Return Envelopes	601-494-4200-000	586.00
05/23/2023	UB Return Envelopes	602-495-4200-000	586.00

Inv 7295308 Total 1,172.00

118767 Total: 2,712.82

1769 - Taylor Print Impressions Total: 2,712.82

659 - Tessman Company Line Item Account

118768 06/12/2023

Inv S376389-IN

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2023	Grass Seed & Fertilizer	101-450-4211-000	1,494.00

Inv S376389-IN Total 1,494.00

118768 Total: 1,494.00

659 - Tessman Company Total: 1,494.00

1761 - T-Mobile USA Inc Line Item Account

118769 06/12/2023

Inv May 2023

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
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Check Number	Check Date		Amount
05/21/2023	Cell Phone/Wi-Fi Service	101-461-4321-000	25.57
05/21/2023	Cell Phone/Wi-Fi Service	202-451-4321-000	25.57
05/21/2023	Cell Phone/Wi-Fi Service	101-450-4321-000	45.54
05/21/2023	Cell Phone/Wi-Fi Service	601-494-4321-000	111.37
05/21/2023	Cell Phone/Wi-Fi Service	101-422-4321-000	165.96
05/21/2023	Cell Phone/Wi-Fi Service	101-430-4321-000	115.23
05/21/2023	Cell Phone/Wi-Fi Service	602-495-4321-000	111.37
Inv May 2023 Total			600.61
118769 Total:			600.61
1761 - T-Mobile USA Inc Total:			600.61
671 - Trans Union LLC Line Item Account			
118770	06/12/2023		
Inv	05305221		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2023	Background Check	101-421-4410-000	16.35
05/25/2023	Background Checks	101-420-4410-000	33.00
Inv 05305221 Total			49.35
118770 Total:			49.35
671 - Trans Union LLC Total:			49.35
1116 - Twin Cities Flag Source, Inc. Line Item Account			
118771	06/12/2023		
Inv	37745		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2023	Stock Flags	101-432-4211-000	741.00
Inv 37745 Total			741.00
118771 Total:			741.00
1116 - Twin Cities Flag Source, Inc. Total:			741.00
681 - Twin Cities Transport & Recovery Line Item Account			
118772	06/12/2023		
Inv	23-0530-150571		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/30/2023	Tow Charge #252	101-431-4300-000	350.00
Inv 23-0530-150571 Total			350.00
118772 Total:			350.00

Check Number	Check Date		Amount
681 - Twin Cities Transport & Recovery Total:			350.00
693 - Upper Cut Tree Service Line Item Account			
118773	06/12/2023		
Inv	5530		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2023	Tree Removal	101-463-4410-000	2,800.00
Inv 5530 Total			2,800.00
118773 Total:			2,800.00
693 - Upper Cut Tree Service Total:			2,800.00
698 - Valley-Rich Co., Inc. Line Item Account			
118774	06/12/2023		
Inv	31962		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/01/2023	Curb Stop Repair	601-494-4300-000	4,497.50
Inv 31962 Total			4,497.50
118774 Total:			4,497.50
698 - Valley-Rich Co., Inc. Total:			4,497.50
716 - Water Conservation Service Inc Line Item Account			
118775	06/12/2023		
Inv	13256		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2023	Leak Locate	601-494-4300-000	346.38
Inv 13256 Total			346.38
118775 Total:			346.38
716 - Water Conservation Service Inc Total:			346.38
2002 - Water Safety Products, Inc. Line Item Account			
118776	06/12/2023		
Inv	F3300610		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2023	Rescue Tubes (4), Life Jackets (4) & Rescue Masks (12)	202-451-4235-000	287.67
05/23/2023	Rescue Tubes (4), Life Jackets (4) & Rescue Masks (12)	202-451-4200-000	326.31
Inv F3300610 Total			613.98

Check Number	Check Date		Amount
118776 Total:			613.98
2002 - Water Safety Products, Inc. Total:			613.98
2010 - Widing, Jenny Line Item Account			
118777	06/12/2023		
Inv	6/1/2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2023	Spring Newsletter Photo Contest Winner	101-401-4900-000	25.00
Inv 6/1/2023 Total			25.00
118777 Total:			25.00
2010 - Widing, Jenny Total:			25.00
729 - Winnick Supply, Inc. Line Item Account			
118778	06/12/2023		
Inv	015865		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2023	Steel Angle Iron for Trailer Repair	101-431-4221-000	52.19
Inv 015865 Total			52.19
118778 Total:			52.19
729 - Winnick Supply, Inc. Total:			52.19
2009 - Wolff, Robert Line Item Account			
118779	06/12/2023		
Inv	5/26/2023		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2023	Driveway Repair	101-430-4211-000	263.22
Inv 5/26/2023 Total			263.22
118779 Total:			263.22
2009 - Wolff, Robert Total:			263.22
1863 - WorkStrategies Line Item Account			
118780	06/12/2023		
Inv	846551928		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Employment Testing	101-402-4300-000	185.00

Inv 846551928 Total	185.00
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118780 Total:	185.00
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1863 - WorkStrategies Total:	185.00
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734 - Xcel Energy Line Item Account

118781 06/12/2023

Inv May 2023-1

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2023	Electric	101-430-4385-000	4,771.72

Inv May 2023-1 Total	4,771.72
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Inv May 2023-2

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/22/2023	Electric	101-432-4381-503	7,494.48
05/22/2023	Electric	601-494-4381-000	6,323.66
05/22/2023	Electric	101-432-4381-501	726.55
05/22/2023	Electric	101-432-4381-502	1,250.55
05/22/2023	Electric	602-495-4381-000	2,386.49
05/22/2023	Electric	101-430-4385-000	768.74
05/22/2023	Electric	202-451-4381-000	7,760.27
05/22/2023	Electric	101-450-4381-000	122.78
05/22/2023	Electric	101-420-4381-000	4.18
05/22/2023	Electric	101-432-4381-000	0.00

Inv May 2023-2 Total	26,837.70
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118781 Total:	31,609.42
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734 - Xcel Energy Total:	31,609.42
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743 - Ziegler, Inc. Line Item Account

118782 06/12/2023

Inv IN001024729

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2023	Hydraulic Hoses #252	101-431-4221-000	392.23

Inv IN001024729 Total	392.23
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118782 Total:	392.23
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743 - Ziegler, Inc. Total:	392.23
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Check Number **Check Date**

Amount

Total:	1,360,237.05
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Electronic Funds Transfer
 MN Statute 471.38 Subd. 3

Council Meeting June 12, 2023

Transfer In/(Out)

5/22/2023 Transfer from FRB Money Market	200,000.00
5/26/2023 Payroll #11	(198,737.12)
5/26/2023 Payroll #11 Federal Deposit	(54,847.61)
5/26/2023 Payroll #11 PERA	(55,786.33)
5/26/2023 Payroll #11 State	(12,236.20)
5/26/2023 Payroll #11 Child Support	(923.22)
5/26/2023 Payroll #11 H.S.A. Bank Pretax	(2,491.58)
5/26/2023 Payroll #11 TASC Pretax	(1,346.75)
5/26/2023 Payroll #11 Mission Sq 457 Def. Comp #301596	(3,045.00)
5/26/2023 Payroll #11 Missin Sq Roth IRA #706155	(700.00)
5/26/2023 Payroll #11 MSRS HCSP #98946-01	(5,115.72)
5/26/2023 Payroll #11 MSRS Def. Comp #98945-01	(3,126.00)
5/26/2023 Payroll #11 MSRS Roth IRA #98945-01	(705.00)
5/25/2023 Transfer from FRB Money Market	200,000.00
6/2/2023 Council #05 Payroll	(3,672.76)
6/2/2023 Council #05 Federal Deposit	(208.10)
6/2/2023 Council #05 PERA	(407.16)
6/2/2023 Council #05 State	(46.11)
6/7/2023 Transfer from FRB Money Market	1,300,000.00

**CITY OF LINO LAKES
MINUTES
BOARD OF APPEAL AND EQUALIZATION**

DATE: May 22, 2023
TIME STARTED: 5:32 PM
TIME ENDED: 5:59 PM
MEMBERS PRESENT: Councilmembers Ruhland, Lyden, Stoesz, Cavegn, and Mayor Rafferty

Staff members present: City Administrator Sarah Cotton; Clerk Jolleen Chaika.

Anoka County Assessor Staff present: Jason Dagostino, Residential Appraiser Supervisor, and Shawn Halligan, Appraiser.

Councilmember Ruhland reconvened the meeting at 5:32 PM.

Anoka County Shawn Halligan and Jason Dagostino were present to update on residential appeals.

- **PID 28-31-22-32-0027:** Mr Halligan stated that he was scheduled to meet with Ms. Jie Sun on May 10, 2023 but Ms. Sun didn't show; he called her and she said just to forget it. He offered to reschedule but she declined. Without seeing the interior of the home, he recommends no change.

Discussion was held related to the classification of lakes and how that translates to property valuation. Mr. Dagostino explained how assessors at the county reviewed water properties, that all water properties in the entire county have increased in value, and that the Minnesota Department of Revenue required all counties increase on-water properties this assessment period – had the county not done so, while allowing residents an opportunity to appeal, the state would have.

Some further discussion was held on tax amount versus assessment amount. Mr. Dagostino clarified that he and his staff do not assign tax amounts, they are only responsible for valuation.

- **PID 05-31-22-24-0010:** Mr. Halligan reviewed his on-site meeting with Ms. Carol Featherstone to further evaluate her property. He said that when he walked through her property, the following improvements were noted: new hardie board siding, new windows, fully remodeled kitchen and bathrooms. He noted that there were no permits pulled for the kitchen or bathrooms. As Ms. Featherstone indicated concerns with other recent sale prices when she made her appeal to the board on May 8, 2023, Mr. Halligan reviewed those other sales. He found there were comparatively less square footage in those sales and that one of the sales Ms. Featherstone had referenced was a family sale so it closed at a much lesser sale price than current market value. He also advised the Board that had there been permits pulled for the kitchen and bath projects, the proposed

LOCAL BOARD OF APPEAL AND EQUALIZATION

valuation would have been approximately \$15,000 higher. He had recommended to the Featherstone's to leave the valuation where it was originally set; the Featherstone's agreed. No change is recommended.

The following two (2) properties were referenced at the May 8, 2023 meeting and the residents had reserved their appeal rights:

- PID 19-31-22-21-0024: This property was further reviewed along with comparable sales: the County was too high so the valuation was reduced. Mr. Halligan noted that the resident was pleased with the outcome.
- PID 25-31-22-41-0026: This valuation had previously included a fireplace that was not actually installed in the home. After a walk-through, the valuation was reduced and the resident was pleased with the outcome.

1) Motion to: Accept Anoka County Assessor's Report

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Stoesz
SECONDER:	Cavegn
AYES:	Stoesz, Cavegn, Ruhland, Lyden, Rafferty

2) Motion to: Adjourn

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Ruhland
SECONDER:	Cavegn
AYES:	Ruhland, Cavegn, Lyden, Stoesz, Rafferty

The meeting was adjourned at 5:59 PM.

These minutes were considered and approved at the regular Council Meeting on May 22, 2023.

Jolleen Chaika, City Clerk

Rob Rafferty, Mayor

**LINO LAKES CITY COUNCIL
WORK SESSION
MINUTES**

DATE : May 22, 2023
TIME STARTED : 6:02 PM
TIME ENDED : 6:18 PM
MEMBERS PRESENT : Councilmembers Stoesz, Lyden, Ruhland, Cavegn, Mayor Rafferty

Staff members present: City Administrator Sarah Cotton; Community Development Director Michael Grochala; Public Services Director Rick DeGardner; Public Safety Director John Swenson; Human Resources Director Meg Sawyer; City Planner Katie Larsen, City Clerk Jolleen Chaika.

1. Text Amendment: Backyard Chickens.

City Planner Katie Larsen advised Council that the Planning and Zoning Board is interested in pursuing a zoning text amendment to allow for chickens within residential neighborhoods; the board is looking to see if there is Council support for such an action before staff is asked to begin the work on a draft amendment.

Mayor Rafferty stated that chickens are already allowed in much of the city and does not feel it is necessary to expand the areas where chickens are allowed; he is not interested in a change at this time. Councilmember Stoesz concurred that he is not interested in any change at this time either. Councilmembers Cavegn and Lyden noted that they would be open to further discussion on the topic. Councilmember Ruhland would be open to consideration of an amendment if there is community support, shown through a poll or petition but that at this time, he does not believe there is support to move an amendment forward.

Planning and Zoning Board Chair Michael Root was present at the Work Session and addressed Council. He advised that a neighbor of a board member had approached with the question of why hens/chickens are not allowed on residential lots in the city so the member brought the question to the board. The board voted in favor 6-1 of bringing Council the request to consider an amendment.

3/5 Councilmembers were not in favor of further consideration of a zoning text amendment at this time.

2. Review Regular Agenda

Items 3A: Human Resources Director Meg Sawyer briefly reviewed her forthcoming hiring recommendation for a Parks Maintenance Worker; she noted that the recommended hire, Bryce Shannon, has experience with Anoka County Parks.

Item 5A: City Engineer Diane Hankee reviewed the two quotes received for the trail project. Councilmember Ruhland asked of the paving machine that was recently purchased by the city

COUNCIL MINUTES

and whether or not this could be used rather than contracting for the project. Public Services Director Rick DeGardner stated that the machine would not be conducive to the sizable paving project contemplated under the proposed contract.

Item 5B: Public Services Director Rick DeGardner briefly reviewed the recommendation to approve the contract with PlayPower LT Farmington, Inc. for the park in the Watermark development. Several community members were present and noted their support for the project but asked that further consideration be given to rubberized ground covering. The community members planned to further address Council at the regular meeting.

Item 6A: Community Development Director Michael Grochala briefly discussed his staff report and noted that a purchase agreement has been reached with the property owners for the land to be used for the new water treatment plant.

Items 6B: Community Development Director Michael Grochala highlighted the proposed ordinance amendment outlined in his staff report. He noted that the purpose of the amendment is to preserve water quality in the city by requiring storage requirements and standards for deicing materials. Councilmember Stoesz asked if there would be any costs to the city once the ordinance is implemented. Director Grochala stated that the city's supply of salt is already stored in accordance to the recommended methods so no expenses are anticipated.

Item 6C: City Engineer Diane Hankee briefly highlighted her staff report and noted that approval of the resolution will result in additional designated miles of state aid roads which make the city eligible for more state funding.

The Council Work Session ended at 6:18 PM.

These minutes were considered and approved at the regular Council Meeting on May 22, 2023.

Jolleen Chaika, City Clerk

Rob Rafferty, Mayor

**LINO LAKES CITY COUNCIL
REGULAR MEETING
MINUTES**

DATE: May 22, 2023
TIME STARTED: 6:32 PM
TIME ENDED: 7:01 PM
MEMBERS PRESENT: Councilmembers Stoesz, Lyden, Ruhland,
Cavegn, Mayor Rafferty

Staff members present: City Administrator Sarah Cotton; Community Development Director Michael Grochala; Director of Public Safety John Swenson; Human Resources Director Meg Sawyer; City Engineer Diane Hankee; City Clerk Jolleen Chaika.

PUBLIC COMMENT

Public Comment was opened at 6:33 PM.

Mr. Rick Wagner, 169 Glenview Avenue, addressed Council with concerns regarding his membership at the Rookery. He said that when he signed up for his annual membership, he was told that his grandchildren could join him at open swim on the weekends for free. Mr. Wagner advised that he has brought his grandchildren with him to swim 15 times with no issues; however, last Sunday when they arrived he was told he would need to pay \$7 per child. He said he spoke with the manager on duty who confirmed that there is no free admission but that each member is granted four (4) guest passes so he was able to utilize that option last Sunday. He later spoke with Lisa, the Rookery director, who told him that the rules state no free admission. He asked Council for information about this as he feels he was misled. Mayor Rafferty asked Mr. Wagner to provide his phone number to staff so that further follow-up could be conducted.

Mr. Fred Headwater, 8105 Diane Street. He inquired if the city was still considering an apartment building in the vicinity of Lake Drive and Main Street. Mayor Rafferty advised that developer considering the project has walked away from the concept at this time. Community Development Director Michael Grochala also noted that the property remains for sale.

No further public comment was received and Public Comment was closed at 6:37 PM.

SETTING THE AGENDA

The agenda was approved as presented with no additions or changes.

1. CONSENT AGENDA

- A. Consider Approval of Expenditures for May 22, 2023 (Check No. 118582 through 118656) in the Amount of \$446,555.15
- B. Consider Approval of May 8, 2023 Local Board of Appeal and Equalization Minutes
- C. Consider Approval of May 8, 2023 Work Session Minutes

- D. Consider Approval of May 8, 2023 Council Meeting Minutes
- E. Resolution 23-47 Granting Local Approval of Premises Permit for FLAAA at Fiesta Mexican Grill & Bar
- F. Consider Approval of the Hiring of Part-Time Staff for The Rookery
 - i) **Motion to: Approve the Consent Agenda as presented**

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Cavegn
SECONDER:	Ruhland
AYES:	Cavegn, Ruhland, Lyden, Stoesz, Rafferty

2. FINANCE DEPARTMENT REPORT

No report was presented.

3. ADMINISTRATION DEPARTMENT REPORT

A) Consider Appointment of Parks Maintenance Worker

Human Resources and Communications Manager Meg Sawyer reviewed her staff report regarding the hiring recommendation of Bryce Shannon as a Parks Maintenance Worker.

- i) **Motion to: Approve the Appointment of Bryce Shannon as a Parks Maintenance Worker**

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Lyden
SECONDER:	Stoesz
AYES:	Lyden, Stoesz, Ruhland, Cavegn, Rafferty

3. PUBLIC SAFETY DEPARTMENT REPORT

No report was presented.

5. PUBLIC SERVICES DEPARTMENT

A) Consider Resolution No. 23-46, Accepting Quotes and Awarding a Construction Contract, 2023 Trail Maintenance Project, Diane Hankee

City Engineer Diane Hankee reviewed her staff report and recommendation to approve the resolution to repave the trail segment as highlighted in her report. She noted funding is from general fund parks budget. Two quotes were received and she recommended approval of the low quote by Bituminous Roadways, Inc. in the amount of \$21,100.00.

i) Motion to: Approve Resolution 23-46

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Cavegn
SECONDER:	Ruhland
AYES:	Cavegn, Ruhland, Lyden, Stoesz, Rafferty

B) Consider Resolution No. 23-17, Approving Contract with PlayPower LT Farmington, Inc. for Watermark Park Playground Equipment, Rick DeGardner

Public Services Director Rick DeGardner reviewed his staff report and recommended approval of Resolution 23-17, approval of a contract with PlayPower LT Farmington, Inc, for the park at the Watermark Development. Director DeGardner noted that the funding for this contract is from the parks fund.

Mayor Rafferty opened the floor for public comments related to the agenda item.

Mr. Matt Bekel, 7300 Watermark Way, addressed Council to state that he would like to see expansion of rubber ground cover, especially to the swingset area to increase accessibility and inclusivity. He would also like to see ramps included on the play equipment as well.

Ms. Britta Kleinwolverink, 7348 Crane Drive, said that she and her husband along with their son, Levi, have lived in the Watermark neighborhood for one year. Levi is about to turn two years old and has been diagnosed with ocular motor apraxia which effects the way his eyes move. He has worked hard in physical therapy and is working on walking but currently must use a walker. She said that she is here to advocate for her son and other children with similar challenges or sensory sensitivities as her son cannot play on a playground that does not have a rubber surface. She does not want to leave the city to have to find a safe, inclusive place for her son to play.

Director DeGardner said that staff will be working with the company to see about expansion of the rubber surface. He also recalled that in February a discussion was held with Council regarding accessibility and ADA standards; he said that this project exceeds the ADA standards though he realizes this does not fully make it accessible and inclusive for all children. He said that further discussions should be held regarding development of a fully inclusive playground. With the number of neighborhood parks in the city, it becomes a balance act with the budget. He said that to completely rubberize Watermark Park, the cost would be \$160,000-\$180,000; typically playground structures for neighborhood parks is in the \$80,000-\$90,000 range. He does feel that some significant improvements have been made at Watermark Park.

Councilmember Stoesz noted that he would like the vendor to provide input into the color of the rubberized mulch so that the product is one that doesn't fade. Director DeGardner

noted that there is quite a bit of time before we get to that point but that they will get that information.

Councilmember Lyden noted appreciation for staff and community members coming together to have these conversations. He also said that often times the cost of doing something right the first time for more money is a better investment.

The project is slated for spring of 2024.

i) Motion to: Approve Resolution 23-17

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Ruhland
SECONDER:	Stoesz
AYES:	Ruhland, Stoesz, Lyden, Cavegn, Rafferty

6. COMMUNITY DEVELOPMENT REPORT

A) Consider Resolution No. 23-43, Approving Agreement for the Acquisition of Property – Water Treatment Plant

Community Development Director Michael Grochala presented his staff report and noted that a purchase price has been agreed upon; execution of the purchase agreement is underway and has been signed by property owners.

Mayor Rafferty thanked staff for the hard work on this project.

Councilmember Lyden inquired of the size of the land for this project. Director Grochala noted that there is enough land for the plant with a little room for expansion and that this plant and the land it is to be developed on will take care of water treatment plant needs through 2040.

i) Motion to: Approve Resolution 23-43

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Lyden
SECONDER:	Ruhland
AYES:	Lyden, Ruhland, Stoesz, Cavegn, Rafferty.

B) Consider 1st Reading of Ordinance No. 02-23, Amending City Code Chapter 405 Regarding Bulk Deicing Material Storage

Community Development Director Michael Grochala presented the first reading of an ordinance amendment proposal to include a provision related to bulk deicing material storage and the reason for the proposed amendment. The MS4 Permit requires that this provision is included in ordinance. This was brought forward back in December to begin

the conversation and the draft ordinance is step one to get this in place. This action protects waterways and lakes from chloride deposits.

Councilmember Stoesz asked of violation enforcement. Director Grochala noted that this provision will be under Section 405, elicit discharge; any enforcement is typically a notice to correct the violation; failure to do so would be a misdemeanor.

i) Motion to: Approve First Reading of Ordinance 02-23 Amending City Code Chapter 405

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Cavegn
SECONDER:	Ruhland
AYES:	Cavegn, Ruhland, Stoesz, Lyden, Rafferty

C) Consider Resolution No. 23-45, Approving Amendment to the Designated Municipal State Aid Street System

City Engineer Diane Hankee reviewed her staff report and highlighted state funding that is available through Municipal State Aid Street (MSAS) systems and noted that in order to maximize construction needs and funding, adding of additional designated MSAS streets is recommended.

i) Motion to: Approve Resolution 23-45

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Ruhland
SECONDER:	Cavegn
AYES:	All

7. UNFINISHED BUSINESS

There was no unfinished business.

8. NEW BUSINESS

There was no new business.

9. COMMUNITY EVENTS

Mayor Rafferty reviewed the upcoming Community Calendar.

ADJOURN

1) Motion to: Adjourn

RESULT:	CARRIED [UNANIMOUS]
MOVER:	Ruhland
SECONDER:	Lyden
AYES:	Ruhland, Lyden, Stoesz, Cavegn, Rafferty

Meeting Adjourned at 6:59 PM.

These minutes were considered and approved at the regular Council Meeting on June 12, 2023.

Jolleen Chaika, City Clerk

Rob Rafferty, Mayor

DRAFT

**CITY COUNCIL
AGENDA ITEM 1E**

STAFF ORIGINATOR: Jolleen Chaika, City Clerk

MEETING DATE: June 12, 2023

TOPIC: Resolution 23-48 Approving the Liquor License Renewal Applications

VOTE REQUIRED: 3/5

BACKGROUND

Existing liquor licenses in the City of Lino Lakes expire on June 30, 2023. The following establishments have submitted renewal applications:

Business Name	License Type
American Legion	CLONSS
Campanelle Restaurant	ONSS
Casey's General Store #3935	OFSL
Chili Thai Cuisine	MWNONSB
Chomonix Golf Course	ONSS
Don Julio Mexican Restaurant	ONSS
Eagle Liquor	OFSL
El Zocala Grill & Cantina	ONSS
Fiesta Mexican Grill	ONSS
G-Will Liquors	OFSL
JP's Liquor, Wine, and Beer	OFSL
Mama Mia Mexican Grill	MWNONSB
MC's Tap House	ONSS
Target Store T-1448	OFSL
The Tavern on Main	CMBS, 2 AM
Trapper's Bar & Grill	CMBS

Current code requires that all renewal applicants submit to a background investigation by the Lino Lakes Public Services Department. Renewal applicants are also required to provide verification of workers' compensation insurance as well as pay appropriate fees.

Staff has reviewed all submitted renewal applications, requisite background investigations have been conducted, and applicants have paid required fees. No disqualifying factors were identified for any of the applicants.

RECOMMENDATION

Approve Resolution 23-48 granting renewal of liquor licenses for the period of July 1, 2023 through June 30, 2024.

ATTACHMENTS

Resolution 23-48

**CITY OF LINO LAKES
RESOLUTION NO. 23-48**

**Approving the Renewal of Liquor Licenses for the
2023/2024 Licensing Period**

WHEREAS, the licensing period for liquor licenses in the City of Lino Lakes is one (1) year, commencing on July 1 and ending on June 30 the following year; and,

WHEREAS, the City Council is required to approve the renewal of liquor licenses including when State issued licenses are renewed; and,

WHEREAS, City staff has reviewed the submitted renewal applications and verified that local licensing regulations are met; and,

WHEREAS, the Lino Lakes Public Service Department has conducted the requisite background investigations for license renewals; and,

WHEREAS, the following applicants have applied for renewal:

BUSINESS NAME	LICENSE TYPE
American Legion	CLONSS
Campanelle Restaurant	ONSS
Casey's General Store #3935	OFSL
Chili Thai Cuisine	MWNONSB
Chomonix Golf Course	ONSS
Don Julio Mexican Restaurant	ONSS
Eagle Liquor	OFSL
El Zocala Grill & Cantina	ONSS
Fiesta Mexican Grill	ONSS
G-Will Liquors	OFSL
JP's Liquor, Wine, and Beer	OFSL
Mama Mia Mexican Grill	MWNONSB
MC's Tap House	ONSS
Target Store T-1448	OFSL
The Tavern on Main	CMBS, 2 AM
Trapper's Bar & Grill	CMBS

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LINO LAKES, MINNESOTA:

The City of Lino Lakes hereby approves renewal the above-listed of liquor licenses, with said approval contingent upon applicants meeting all city and state requirements for said licenses.

Adopted by the Council of the City of Lino Lakes this 12th day of June, 2023.

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY COUNCIL
AGENDA ITEM 1F**

STAFF ORIGINATOR: Jolleen Chaika, City Clerk

MEETING DATE: June 12, 2023

TOPIC: Resolution 23-49 Approving Tobacco License Renewal Applications

VOTE REQUIRED: 3/5

BACKGROUND

Existing tobacco licenses in the City of Lino Lakes expire on June 30, 2023. The following establishments have submitted renewal applications:

Name of Business
AK Smoke Zone
Bill's Superette
Casey's General Store
Chomonix Golf Course
Corner Express
Eagle Liquor
G-Will Liquors
Holiday Station Store #376
JP'S Liquor, Wine, & Beer
Lakes 1 Stop
Lino Lakes One Stop
Lino Lakes Tobacco 1

Current code requires that all renewal applicants submit to a background investigation by the Lino Lakes Public Safety Department. Renewal applicants are also required to provide verification of workers' compensation insurance as well as pay appropriate fees.

Staff has reviewed all submitted renewal applications, requisite background investigations have been conducted, and applicants have paid required fees. No disqualifying factors were identified for any of the applicants.

RECOMMENDATION

Approve Resolution 23-49 granting renewal of tobacco licenses for the period of July 1, 2023 through June 30, 2024.

ATTACHMENTS

Resolution 23-49

**CITY OF LINO LAKES
RESOLUTION NO. 23-49**

**Approving the Renewal of Tobacco Licenses for the
2023/2024 Licensing Period**

WHEREAS, the licensing period for tobacco licenses in the City of Lino Lakes is one (1) year, commencing on July 1 and ending on June 30 the following year; and,

WHEREAS, the City Council is required to approve the renewal of tobacco licenses; and,

WHEREAS, City staff has reviewed the submitted renewal applications and verified that local licensing regulations are met; and,

WHEREAS, the Lino Lakes Public Safety Department has conducted the required background investigations for license renewals; and,

WHEREAS, the following applicants have applied for renewal:

Name of Business

AK Smoke Zone
Bill's Superette
Casey's General Store
Chomonix Golf Course
Corner Express
Eagle Liquor
G-Will Liquors
Holiday Station Store #376
JP'S Liquor, Wine, & Beer
Lakes 1 Stop
Lino Lakes One Stop
Lino Lakes Tobacco 1

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LINO LAKES, MINNESOTA:

The City of Lino Lakes hereby approves the renewal of tobacco licenses as listed above, with said approval contingent upon applicants meeting all city and state requirements for said licenses.

Adopted by the Council of the City of Lino Lakes this 12th day of June, 2023.

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY COUNCIL
AGENDA ITEM 1G**

STAFF ORIGINATOR: Jolleen Chaika, City Clerk
MEETING DATE: June 12, 2023
TOPIC: Resolution 23-50 Approving Massage License Renewal Applications
VOTE REQUIRED: 3/5

BACKGROUND

Existing Massage – Enterprise and Massage – Individual Therapist licenses in the City of Lino Lakes expire on June 30, 2023. The following establishments have submitted renewal applications for enterprise licenses:

Name of Business

Allure Salon & Spa
Revitalize Therapeutic Massage
Heather's Healing Hands

The following massage therapists have submitted renewal applications for their individual therapist licenses:

Therapist	Doing Business At
Heather Lewis	Heather's Healing Hands
Sarah Thornbloom	Heather's Healing Hands
Alicea White	Allure Salon & Spa
Rebeka Olson	Revitalize Therapeutic Massage

Current code requires that all renewal applicants submit to a background investigation by the Lino Lakes Public Safety Department. Renewal applicants are also required to provide verification of workers’ compensation insurance as well as pay appropriate fees.

Staff has reviewed all submitted renewal applications, requisite background investigations have been conducted, and applicants have paid required fees. No disqualifying factors were identified for any of the applicants.

RECOMMENDATION

Approve Resolution 23-50 granting renewal of Massage Enterprise and Massage Individual Therapist licenses for the period of July 1, 2023 through June 30, 2024.

ATTACHMENTS

Resolution 23-50

**CITY OF LINO LAKES
RESOLUTION NO. 23-50**

**Approving the Renewal of Massage Enterprise and Massage Individual Therapist Licenses
for the 2023/2024 Licensing Period**

WHEREAS, the licensing period for tobacco licenses in the City of Lino Lakes is one (1) year, commencing on July 1 and ending on June 30 the following year; and,

WHEREAS, the City Council is required to approve the renewal of tobacco licenses; and,

WHEREAS, City staff has reviewed the submitted renewal applications and verified that local licensing regulations are met; and,

WHEREAS, the Lino Lakes Public Safety Department has conducted the required background investigations for license renewals; and,

WHEREAS, the following applicants have applied for renewal:

Enterprise/ Business

Allure Salon & Spa
Revitalize Therapeutic Massage
Heather's Healing Hands

Therapist	Doing Business At
Heather Lewis	Heather's Healing Hands
Sarah Thornbloom	Heather's Healing Hands
Alicea White	Allure Salon & Spa
Rebeka Olson	Revitalize Therapeutic Massage

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LINO LAKES, MINNESOTA:

The City of Lino Lakes hereby approves the renewal of Massage Enterprise and Massage Individual Therapist licenses as listed above, with said approval contingent upon applicants meeting all city and state requirements for said licenses.

Adopted by the Council of the City of Lino Lakes this 12th day of June, 2023.

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY COUNCIL
AGENDA ITEM 1H**

STAFF ORIGINATOR: Jolleen Chaika, City Clerk
MEETING DATE: June 12, 2023
TOPIC: Resolution 23-51 Approving Cannabinoid License Renewal Applications
VOTE REQUIRED: 3/5

BACKGROUND

Existing cannabinoid licenses in the City of Lino Lakes expire on June 30, 2023. The following establishments have submitted renewal applications:

Name of Business

AK Smoke Zone
Lino Lakes Tobacco 1

Current code requires that all renewal applicants submit to a background investigation by the Lino Lakes Public Safety Department. Renewal applicants are also required to provide verification of workers' compensation insurance as well as pay appropriate fees.

Staff has reviewed all submitted renewal applications, requisite background investigations have been conducted, and applicants have paid required fees. No disqualifying factors were identified for any of the applicants.

RECOMMENDATION

Approve Resolution 23-51 granting renewal of cannabinoid licenses for the period of July 1, 2023 through June 30, 2024.

ATTACHMENTS

Resolution 23-51

**CITY OF LINO LAKES
RESOLUTION NO. 23-51**

**Approving the Renewal of Cannabinoid Licenses for the
2023/2024 Licensing Period**

WHEREAS, the licensing period for cannabinoid licenses in the City of Lino Lakes is one (1) year, commencing on July 1 and ending on June 30 the following year; and,

WHEREAS, the City Council is required to approve the renewal of cannabinoid licenses; and,

WHEREAS, City staff has reviewed the submitted renewal applications and verified that local licensing regulations are met; and,

WHEREAS, the Lino Lakes Public Safety Department has conducted the required background investigations for license renewals; and,

WHEREAS, the following applicants have applied for renewal:

Business Name of Applicant

AK Smoke Zone

Lino Lakes Tobacco 1

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LINO LAKES, MINNESOTA:

The City of Lino Lakes hereby approves the renewal of cannabinoid licenses as listed above, with said approval contingent upon applicants meeting all city and state requirements for said licenses.

Adopted by the Council of the City of Lino Lakes this 12th day of June, 2023.

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY COUNCIL
AGENDA ITEM 11**

STAFF ORIGINATOR: Jolleen Chaika, City Clerk

MEETING DATE: June 12, 2023

TOPIC: Resolution 23-52 Approving the On-Sale/Sunday Sale
Liquor License Request for Lyngblomsten at Lino Lakes

VOTE REQUIRED: 3/5

BACKGROUND

Lyngblomsten at Lino Lakes, a 55+ living community, is on track to open in July. An amenity to residents of the community is an onsite restaurant and pub where they can enjoy meals and drinks. As such, the board of directors at Lyngblomsten has applied for a full On-Sale Intoxicating Liquor License and Sunday Sale license to accommodate the restaurant and patrons.

Lyngblomsten's restaurant/pub is eligible to apply for a liquor license as the onsite restaurant meets the state definition of a restaurant in that it will be accessible by the public, though the expectation is that it will predominantly be used by residents and their family members.

Lyngblomsten has submitted the requisite application, including site plan, insurance coverage verification, and has also completed a background investigation. Staff has reviewed the submitted application, the background investigations have been conducted, and applicant has paid required fees. No disqualifying factors were identified for any of the applicants.

The full license application is on file in the Clerk's Office and available for review.

RECOMMENDATION

Approve Resolution 23-52 granting a new On-Sale and Sunday Sale liquor license to Lyngblomsten of Lino Lakes for the period of July 1, 2023 through June 30, 2024.

ATTACHMENTS

Resolution 23-52

**CITY OF LINO LAKES
RESOLUTION NO. 23-52**

**Approving the On-Sale and Sunday Sale Liquor Licenses for
Lyngblomsten at Lino Lakes**

WHEREAS, Lyngblomsten at Lino Lakes will be operating a full-service restaurant upon the opening of their 55+ community; and,

WHEREAS, Lyngblomsten at Lino Lakes has submitted applications for a full On-Sale and Sunday Sales liquor licenses; and

WHEREAS, the City Council is required to review and approve or deny requests for liquor licenses; and,

WHEREAS, City staff has reviewed the submitted renewal applications and verified that local licensing regulations are met; and,

WHEREAS, the Lino Lakes Public Safety Department has conducted the requisite background investigations for license applicants; and,

WHEREAS, City staff recommends approval of the requested licenses.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LINO LAKES, MINNESOTA:

The City of Lino Lakes hereby approves the On-Sale and Sunday Sales liquor licenses for Lyngblomsten at Lino Lakes, with said approval contingent upon meeting all city and state requirements for said licenses.

Adopted by the Council of the City of Lino Lakes this 12th day of June, 2023.

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY COUNCIL
CONSENT AGENDA ITEM 1J**

STAFF ORIGINATOR: Hannah Lynch, Finance Director

MEETING DATE: June 12, 2023

TOPIC: Consider Not Waiving Monetary Limits on Municipal Tort Liability Established by Minnesota Statute 466.04

VOTE REQUIRED: 3/5

INTRODUCTION

As a part of the annual insurance renewal process, the City Council is being asked by the League of Minnesota Cities Insurance Trust to update the Liability Coverage Waiver Form.

BACKGROUND

Each year, the City has the option of waiving its monetary limits on tort liability to the extent of the coverage purchased. The decision to waive or not to waive the statutory limits has the following effects:

If the city does not waive the statutory tort limits, an individual claimant would be able to recover no more than \$500,000 on any claim to which the statutory tort limits apply. The total which all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would be limited to \$1,500,000. These statutory tort limits would apply regardless of whether or not the city purchases the optional excess liability coverage.

If the city does waive the statutory tort limits and does not purchase excess liability coverage, a single claimant could potentially recover up to \$2,000,000 on a single occurrence (under this option, the tort cap liability limits are waived to the extent of the city's liability coverage limits, and the LMCIT per occurrence limit is \$2,000,000). The total which all claimants would be able to recover for a single occurrence to which the statutory limits apply would also be limited to \$2,000,000, regardless of the number of claimants.

If the city does waive the statutory tort limits and purchases excess liability coverage, a single claimant could potentially recover an amount up to the limit of the coverage purchased. The total which all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would also be limited to the amount of coverage purchased, regardless of the number of claimants.

Claims to which the statutory municipal tort limits do not apply are not affected by this decision.

The city carries \$1,000,000 in excess liability coverage (\$1,000,000 per occurrence and annual limit).

The City of Lino Lakes has never waived its' monetary limits on tort liability.

RECOMMENDATION

The City does not wish to waive the monetary limits on municipal tort liability established by Minnesota Statute, Section 466.04.

ATTACHMENTS

Liability Coverage Waiver Form

LIABILITY COVERAGE WAIVER FORM

Members who obtain liability coverage through the League of Minnesota Cities Insurance Trust (LMCIT) must complete and return this form to LMCIT before their effective date of coverage. [Email completed form to your city's underwriter, to pstech@lmc.org](mailto:pstech@lmc.org), or fax to 651.281.1298.

The decision to waive or not waive the statutory tort limits must be made annually by the member's governing body, in consultation with its attorney if necessary.

Members who obtain liability coverage from LMCIT must decide whether to waive the statutory tort liability limits to the extent of the coverage purchased. The decision has the following effects:

- *If the member does not waive the statutory tort limits*, an individual claimant could recover no more than \$500,000 on any claim to which the statutory tort limits apply. The total all claimants could recover for a single occurrence to which the statutory tort limits apply would be limited to \$1,500,000. These statutory tort limits would apply regardless of whether the member purchases the optional LMCIT excess liability coverage.
- *If the member waives the statutory tort limits and does not purchase excess liability coverage*, a single claimant could recover up to \$2,000,000 for a single occurrence (under the waive option, the tort cap liability limits are only waived to the extent of the member's liability coverage limits, and the LMCIT per occurrence limit is \$2,000,000). The total all claimants could recover for a single occurrence to which the statutory tort limits apply would also be limited to \$2,000,000, regardless of the number of claimants.
- *If the member waives the statutory tort limits and purchases excess liability coverage*, a single claimant could potentially recover an amount up to the limit of the coverage purchased. The total all claimants could recover for a single occurrence to which the statutory tort limits apply would also be limited to the amount of coverage purchased, regardless of the number of claimants.

Claims to which the statutory municipal tort limits do not apply are not affected by this decision.

LMCIT Member Name: City of Lino Lakes

Check one:

The member **DOES NOT WAIVE** the monetary limits on municipal tort liability established by [Minn. Stat. § 466.04](#).

The member **WAIVES** the monetary limits on municipal tort liability established by [Minn. Stat. § 466.04](#), to the extent of the limits of the liability coverage obtained from LMCIT.

Date of member's governing body meeting:

Signature: _____

Position:

**CITY COUNCIL
AGENDA ITEM 1K**

STAFF ORIGINATOR: Michael Grochala, Community Development Director

MEETING DATE: June 12, 2023

TOPIC: Consideration of Resolution No. 23-55, Approving Capital Budget Request, Lino Lakes Inclusionary Playground

VOTE REQUIRED: 3/5

INTRODUCTION

Staff is requesting council approval of a 2024 Capital Budget Request to the State of Minnesota for the construction of an inclusionary playground.

BACKGROUND

The State's capital budget process begins in odd-numbered years with the collection of request from state agencies and local units of government. Final requests and the Governor's capital budget recommendations are submitted to the legislature in January of the following year.

Recent City Council discussions regarding park development have identified the lack of inclusive playground amenities within the park system. The Council has prioritized development of a park serving the needs of all children within the community regardless of ability/disability. The project budget is an estimated \$1,500,000. Up to 50% of the project cost is eligible for consideration.

The application requires a resolution of support from the City. The preliminary request deadline is June 16, 2023.

RECOMMENDATION

Staff is recommending adoption of Resolution No. 23-55, Approving Capital Budget Request for the Lino Lakes Inclusive Playground.

ATTACHMENTS

1. Resolution No. 23-55

**CITY OF LINO LAKES
RESOLUTION NO. 23-55**

**RESOLUTION APPROVING CAPITAL BUDGET REQUEST TO THE
COMMISSIONER OF MANAGEMENT AND BUDGET**

WHEREAS, the City of Lino Lakes participates in the Minnesota Management and Budget's (MMB) biennial process for reviewing state capital investment requests, and

WHEREAS, submitting preliminary project information is a vital component of the state capital investment process, and provides needed background to the Governor and Legislators in determining state investments; and

WHEREAS, the City of Lino Lakes will seek state funding in 2024 for capital improvements for city projects; and

WHEREAS, Minnesota Management and Budget (MMB) requests preliminary capital budget requests by June 16, 2023, for the 2024 State capital budget preparations; and

WHEREAS, City of Lino Lakes has determined that the Lino Lakes Inclusive Playground is the City's priority project for inclusion in this process;

NOW, THEREFORE BE IT RESOLVED by the City Council of The City of Lino Lakes that the Council supports the Lino Lakes Inclusive Playground project for bonding in the 2024 legislative session.

BE IT FURTHER RESOLVED that City staff is directed to properly file this request for funding with the Minnesota Management and Budget Office.

Adopted by the Council of the City of Lino Lakes this 12th day of June, 2023.

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY COUNCIL
AGENDA ITEM 1L**

STAFF ORIGINATOR: Meg Sawyer, Human Resources and Communications Manager

MEETING DATE: June 12, 2023

TOPIC: Approve the Hiring of Part-Time Staff for The Rookery Activity Center

VOTE REQUIRED: 3/5

INTRODUCTION

The Council is being asked to approve the hiring of part-time staff for The Rookery.

BACKGROUND

Staff is seeking approval to hire part-time personnel to work at The Rookery. The recruiting process has identified candidates that will be a great addition to our staff at The Rookery.

RECOMMENDATION

Staff recommends the Council approve the hiring of the part-time personnel listed below:

First Name	Last Name	Title
Anna	Swanson	Lifeguard
Ashtyn	Sigrist	Lifeguard
Finn	Wold	Lifeguard
Addie	Melstrom	Lifeguard
Chloe	Hatfield	Lifeguard
Gavin	Krage	Lifeguard
Chad	Prater	Aquatics Lead
James	Wang	Aquatics Lead
Ricardo	Giorgis	Aquatics Lead
Carter	Sharlow	Lifeguard
Sophia	Kong	Recreation Attendant
Courtney	Knutson	Guest Services Representative
Isabelle	Witthuhn	Swim Instructor
Ashton	Jorgensen	Aquatics Lead

Start dates vary based on position and training schedule.

Please approve the above personnel for the part-time positions at The Rookery Activity Center.

**CITY COUNCIL
AGENDA ITEM 1M**

STAFF ORIGINATOR: Jolleen Chaika, City Clerk

MEETING DATE: June 12, 2023

TOPIC: Consider Approval of Resolution 23-56, Special Event Permit for Eagle Brook Church

VOTE REQUIRED: Simple Majority (3/5 Vote Required)

BACKGROUND:

Eagle Brook Church has applied for a Special Event Permit for a Student Ministries High School Event on June 21, 2023.

The applicant is proposing to have a large outdoor tent, food trucks, and a amplified music at the event from 10:00 AM – 10:00 PM on Wednesday, June 21, 2023 at the church campus located at 7775 20th Avenue North.

The application has been reviewed by staff, including the Public Safety Department. The applicant will be provided with a list of safety conditions which are also incorporated into the attached resolution.

A Certificate of Insurance has been submitted by Eagle Brook Church to the City for this event.

RECOMMENDATION:

Approve Resolution No. 23-56 authorizing issuance of Special Event Permit for Eagle Brook Church on June 21, 2023.

ATTACHMENTS:

Resolution 23-56

**CITY OF LINO LAKES
RESOLUTION NO. 23-56**

**AUTHORIZING A SPECIAL EVENT PERMIT FOR EAGLE BROOK CHURCH ON
JUNE 21, 2023**

WHEREAS, the Eagle Brook Church has applied for a special event permit; and,

WHEREAS, the event plan includes an outdoor tent, food trucks, and amplified sound system for music 10:00 AM to 10:00 PM on Wednesday, June 21, 2023; and,

WHEREAS, the Public Safety Department has reviewed plans for the event and requires the following of food truck vendors:

- Clearance from buildings, combustible materials, and other vehicles (Food Trucks) is 10'
- The fire department must have vehicular access, fire lanes, and access roads clear of obstructions to the food trucks
- Ensure clearance is provided for the fire department to access fire hydrants and access to fire department connections
- Class K fire extinguisher must be present for cooking fires in each food truck
- Minimum of on 2A 10BC extinguisher present in each food truck for ordinary fires
- Engine Driven Power Sources must be clear of any air intake by 12' on the food truck
- Engine Driven Power Sources must be 12' from any egress; and,

WHEREAS, the food truck vendors are required to contact the Anoka County Environmental Services at 763-324-4260 for permission to operate in the City; and,

WHEREAS, the food truck vendors are required to provide their state licensing information as well as Anoka County Environmental Services licensing to Eagle Brook Church who will provide it to the City Clerk as requested; and,

WHEREAS, proof of general liability insurance has been submitted by Eagle Brook Church to cover all events held on the church property; and,

WHEREAS, the church will be open for restroom use as well as first aid if needed;

WHEREAS, city staff has reviewed the Special Event Permit application and plan for the event for compliance with city ordinance and regulations.

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

That the City Council authorizes issuance of a Special Event Permit to Eagle Brook Church for the event scheduled on June 21, 2023, with conditions referenced above.

Adopted by the Council of the City of Lino Lakes this 12th day of June, 2023.

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY COUNCIL
AGENDA ITEM 1N**

STAFF ORIGINATOR: Sarah Cotton, City Administrator

MEETING DATE: June 12, 2023

TOPIC: Establishing Juneteenth as a Recognized City Holiday

VOTE REQUIRED: 3/5

INTRODUCTION

The City Council is being asked to consider Resolution No. 23-57, Establishing Juneteenth as a Recognized City Holiday.

BACKGROUND

June 19 is designated Juneteenth in recognition of the historical pronouncement of the abolition of slavery on June 19, 1865, when the Emancipation Proclamation was said to have been read publicly for the first time to Union Soldiers who were led by General Gordon Granger in Texas. The announcement came 2.5 years after President Abraham Lincoln's Emancipation Proclamation. Juneteenth and emancipation celebrations have been commonplace in Minnesota since 1889 as a result of community-based grassroots efforts.

A bill to establish Juneteenth as a state-recognized holiday was signed into law by Governor Tim Walz in February 2023. The new law was set to go into effect on August 1, 2023; however, a provision contained within the state and local government omnibus bill, changes the effective date to make the new holiday effective June 19th of this year.

Per Minnesota State Statute, no public business shall be transacted on any holiday, except in cases of necessity and except in cases of public business transacted by the legislature, nor shall any civil process be served thereon.

Juneteenth is not yet recognized as an official City holiday, and to do so requires City Council action.

RECOMMENDATION

Staff recommends approval of Resolution No. 23-57, Establishing Juneteenth as a Recognized City Holiday.

ATTACHMENTS

Resolution No. 23-57

**CITY OF LINO LAKES
RESOLUTION NO. 23-57**

ESTABLISHING JUNETEENTH AS A RECOGNIZED CITY HOLIDAY

WHEREAS, Juneteenth National Independence Day commemorates June 19, 1865 when the Union Army went to Galveston, TX to announce the emancipation of the last slaves in the United States and is recognized annually on June 19th; and

WHEREAS, as of June 17, 2021, President Joseph Biden signed the Juneteenth National Independence Day Act into law, making it a federal legal holiday; and

WHEREAS, Governor Tim Walz signed Senate File 13 amending Minnesota Statute 645.44, Subdivision 5, Juneteenth as an official state holiday effective August 1, 2023; and

WHEREAS, a provision in HF1830, the state and local government omnibus bill, changed the effective date to June of 2023, requiring that Juneteenth be observed in 2023; and

WHEREAS, Minnesota Statute 645.44, Subdivision 5, states that no public business shall be transacted on any holiday, except in cases of necessity and except in cases of public business transacted by the legislature, nor shall any civil process be served thereon; and

WHEREAS, establishing Juneteenth as an official City holiday requires City Council action; and

WHEREAS, the City of Lino Lakes wishes to provide Juneteenth as a paid holiday to all eligible employees for the calendar years of 2023 and 2024;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lino Lakes as follows:

1. Effective in 2023, Juneteenth will be added to the list of holidays recognized by the City of Lino Lakes.
2. Eligible employees of the City of Lino Lakes shall be entitled to holiday pay in 2023 and 2024 in accordance with their terms of employment.

Adopted by the City Council of the City of Lino Lakes this 12th day of June 2023.

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY COUNCIL
AGENDA ITEM 2A**

STAFF ORIGINATOR: Hannah Lynch, Finance Director

MEETING DATE: June 12, 2023

TOPIC: Acceptance of the 2022 Annual Audit Report

VOTE REQUIRED: 3/5

BACKGROUND

Andy Hering of Redpath and Company attended the June 5, 2023 City Council Work Session and provided an overview of the City's 2022 Annual Comprehensive Financial Report. In addition, he presented the auditor's management analysis and answered any questions the Council had regarding the financial condition of the City.

The 2022 annual audit fieldwork was completed in April. The auditors review all financial transactions and the financial reports of the City over the previous year for their fairness in presentation and for full disclosure of all material aspects of the City's financial condition. This review is conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The auditors concluded that the City's financial statements presented fairly, in all material respects, the financial position of the City as of December 31, 2022. The auditors also issue their reports on the City's legal compliance with certain laws, regulations, contracts, etc., our internal control structure, and management issues.

It should be noted that the City has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada for its 2021 Annual Comprehensive Financial Report. The city has received this award each year since 1995. We believe that the report issued for 2022 continues to uphold the high standards of reporting excellence that this prestigious award represents.

RECOMMENDATION

Staff recommends the City Council formally, by motion, accept the 2022 Annual Audit Report.

ATTACHMENTS

2022 Annual Comprehensive Financial Report
2022 Other Audit Reports

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
OF THE
CITY OF LINO LAKES, MINNESOTA**

FOR THE YEAR ENDED

December 31, 2022

Prepared By: Finance Department

Hannah Lynch, Director of Finance

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CITY OF LINO LAKES, MINNESOTA
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INTRODUCTORY SECTION

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June 1, 2023

Honorable Mayor
Members of the City Council
Citizens of the City of Lino Lakes, Minnesota

Minnesota State law requires that cities over 2,500 population publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants and submit them to the State Auditor. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of the City of Lino Lakes, Minnesota for the fiscal year ended December 31, 2022.

This report consists of management's representations concerning the finances of the City of Lino Lakes. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Lino Lakes has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Lino Lakes' financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The City of Lino Lakes' financial statements have been audited by Redpath and Company, Ltd., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended December 31, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended December 31, 2022, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Lino Lakes' MD&A can be found immediately following the report of the independent auditors.

600 Town Center Parkway, Lino Lakes, MN 55014
Phone: 651-982-2400 · Fax: 651-982-2499

Profile of the Government

The City of Lino Lakes, incorporated in 1955, is a growing community in the southeast corner of Anoka County. It covers an area of 33 square miles and has a population of approximately 21,629. The population has more than doubled from the 1990 census figure of 8,807 and has grown by 29% since 2000. Within the City's borders lies the 2,550 acre Rice Creek Chain of Lakes Regional Park. Access to St. Paul and Minneapolis is provided by I-35W and I-35E.

The City Charter, as amended, establishes a mayor-council form of government and grants the City Council full policy-making and legislative authority to the Mayor and four Council Members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring a City Administrator. The City Administrator has the responsibility of carrying out the policies and ordinances of the City Council and for overseeing the day-to-day operations of the City. The City Council is elected at-large on a non-partisan basis, with Council Members serving four-year terms and the Mayor serving a two-year term. Elections are held every two years with two council seats and the Mayor being up for election each election cycle.

The City provides a full range of municipal services. These services include: general government, public safety (police, fire and building inspections), public works (street and fleet), culture and recreation (parks and recreation), conservation of natural resources (environmental, solid waste abatement, forestry), community development, public improvements, and providing and maintaining water, sewer, and storm water infrastructure.

The annual budget is the foundation for the City of Lino Lakes' financial planning and control. All departments are required to submit appropriations requests to the City Administrator for review and consolidation into a proposed budget. The City Administrator is responsible for submitting the proposed annual budget to the City Council in August of each year. The City Council is required to hold a public hearing on the proposed budget and to adopt by resolution a final budget and certify it no later than December 30. The budget amounts cannot increase beyond the estimated receipts except to the extent that actual receipts exceed the estimate. Department Directors may make transfers of appropriations within a department, but transfers of appropriations between departments require council approval. Budget-to-actual comparisons for the General Fund and The Rookery Activity Center Fund, the only funds for which an annual budget has been adopted, are provided in Statements 10 and 11, respectively.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City of Lino Lakes operates.

Local economy. Commercial and industrial sectors remain strong with few vacancies and new commercial projects underway on both the 35W and 35E Corridors. The 62 lot Nature's Refuge project began home construction in 2022 and the City's largest residential development, the 864 lot Watermark project, expanded into its fourth addition. Commercial interest continues to grow with the expansion of the Otter Crossing and Belland Farms developments along the Main Street.

The 35E corridor also gained additional attention through a partnership with Anoka and Washington Counties, neighboring cities, and Connexus Energy, to establish the Minnesota Technology Corridor. Over 1,000 acres are available along the corridor with strong transportation, fiber and utility infrastructure to serve the growing data and tech fields.

Factors Affecting Financial Condition (Continued)

Overall, the City continued to see substantial development activity in 2022. The City issued building permits for over 300 residential units including the Lyngblomsten and Northpoint Garden Estates senior communities. Total building permit valuation was approximately \$103 million. These represent both the highest residential unit numbers in over 20 years and the highest new construction valuation on record. Approximately \$90 million was related to residential construction.

Long-term financial planning. The City's current financial plan identifies capital equipment purchases and building and infrastructure improvements totaling \$107 million over the five-year period. These improvements are anticipated to be funded through a number of funding sources, including tax levies, special assessments, fund reserves, bond proceeds, and intergovernmental grants. The plan is currently being revised to reflect the anticipated activity through fiscal year 2028.

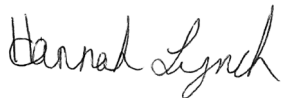
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awards the Certificate of Achievement for Excellence in Financial Reporting (COA) to cities that meet certain criteria. The City of Lino Lakes received this award for its ACFR for the year ended December 31, 2021. This marks the twenty-seventh consecutive year the City has received this prestigious award. A governmental unit must publish an easily readable and efficiently organized ACFR, the contents of which conform to program requirements. This report must satisfy both GAAP and applicable legal requirements.

The COA is valid for a period of one year. The City is submitting the 2022 report to GFOA for consideration of the COA. We believe our current report continues to conform to the high standards of the program.

The timely preparation of this report could not have been accomplished without the dedicated services of the Finance Department, auditors and other city staff. I want to express my appreciation to the Mayor and City Council for their support for maintaining the highest standard of professionalism in the management of the financial operation of the City.

Respectfully submitted,



Hannah Lynch
Director of Finance

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Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Lino Lakes
Minnesota**

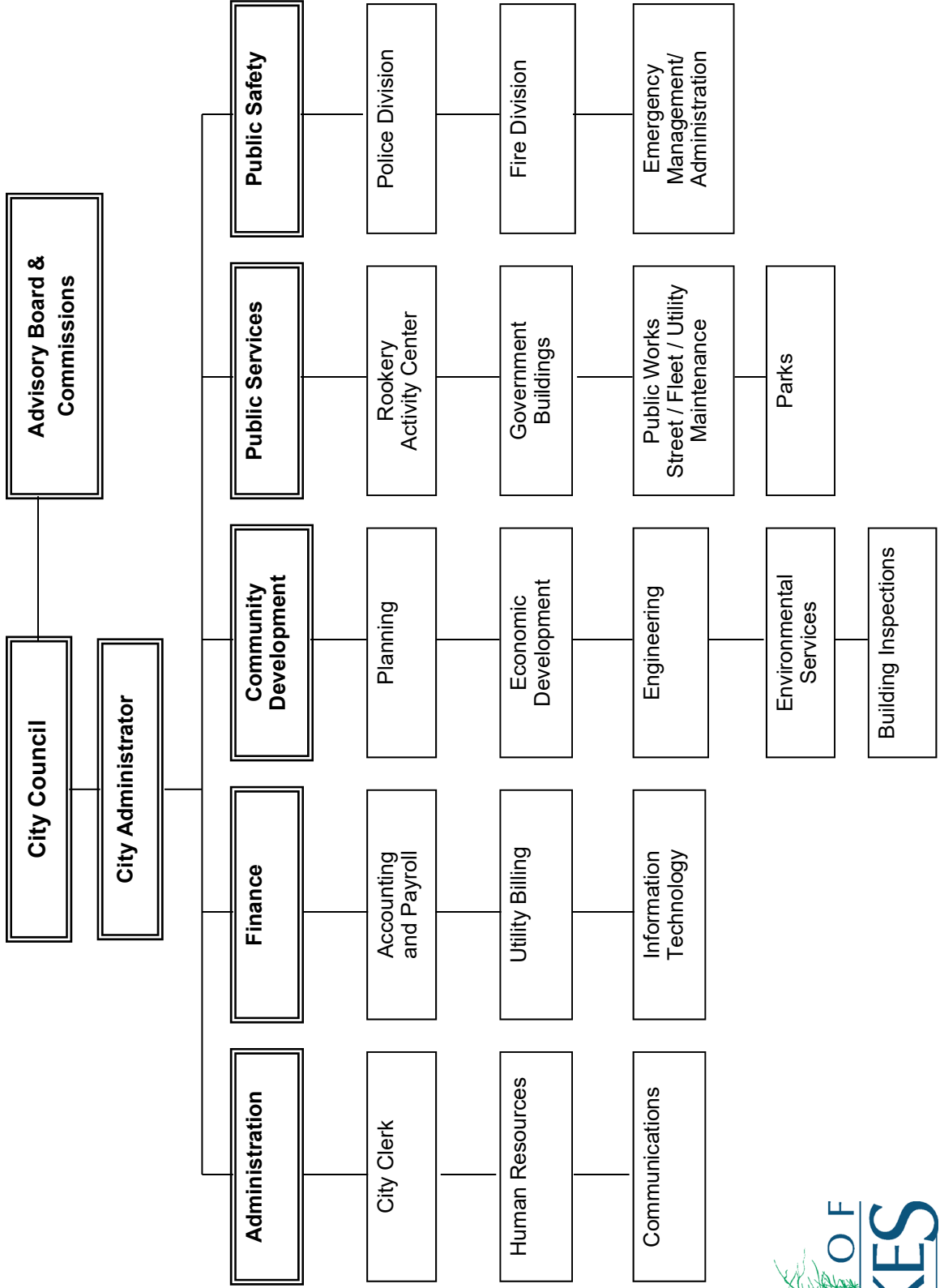
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

City of Lino Lakes Organizational Chart



CITY OF LINO LAKES, MINNESOTA

PRINCIPAL CITY OFFICIALS

December 31, 2022



		<u>Term Expires</u>
Mayor:	Rob Rafferty	December 31, 2023
Councilmembers:	Dale Stoesz	December 31, 2025
	Tony Cavegn	December 31, 2025
	Chris Lyden	December 31, 2023
	Michael Ruhland	December 31, 2023
City Administrator:	Sarah Cotton	Appointed
Directors:		
Community Development	Michael Grochala	Appointed
Finance	Hannah Lynch	Appointed
Public Safety	John Swenson	Appointed
Public Services	Richard DeGardner	Appointed

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Lino Lakes, 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 Lino Lakes, Minnesota, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Lino Lakes, Minnesota'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 of Lino Lakes, Minnesota, as of December 31, 2022, 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 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Lino Lakes, Minnesota 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 of Lino Lakes, Minnesota'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.

Auditor's 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 auditor's 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 generally accepted auditing standards 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 generally accepted auditing standards and *Governmental 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 of Lino Lakes, Minnesota'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 of Lino Lakes, Minnesota'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.

Change in Accounting Principle

As described in Note 17 to the financial statements, the City of Lino Lakes, Minnesota adopted new accounting guidance for the year ended December 31, 2022, Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and the schedules of OPEB and pension information, as listed in the table of contents, 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Lino Lakes, Minnesota's basic financial statements. The combining and individual nonmajor fund financial statements and schedules 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 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's 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 June 1, 2023, on our consideration of the City of Lino Lakes, Minnesota's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 of Lino Lakes, Minnesota'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 of Lino Lakes, Minnesota's internal control over financial reporting and compliance.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

June 1, 2023

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Lino Lakes, Minnesota (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

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 \$138,938,475 (net position). Of this amount, \$35,652,617 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors in accordance with the City's fund designations and fiscal policies.

The City's total net position increased by \$4,094,495.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$33,545,198, a decrease of \$382,128. Of this amount, \$8,248,742 is restricted by external constraints established by creditors, grantors, contributors, or by state statutory provisions.

At the end of the current fiscal year, the general fund balance was \$8,086,517. Unassigned fund balance for the general fund was \$7,509,721, or 66% of total general fund expenditures and other financing uses.

Total outstanding debt decreased by \$2,399,069 during 2022. No new debt was issued, while regularly scheduled principal payments were made during the year.

Overview of the Financial Statements

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

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

Management's Discussion and Analysis

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

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

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, culture and recreation, conservation of natural resources, and community development. The business-type activities of the City include water, sewer, and storm water utilities.

The government-wide financial statements are statements 1 and 2 of this report.

Fund Financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the 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 reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

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

Management's Discussion and Analysis

The City maintains seven individual major governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the following major funds:

- General Fund
- The Rookery Activity Center Fund – Special Revenue Fund
- G.O. Improvement Note of 2009A – Debt Service Fund
- G.O. Improvement Bonds of 2016B – Debt Service Fund
- Building and Facilities – Capital Project Fund
- Area and Unit Charge – Capital Project Fund
- MSA Construction – Capital Project Fund

Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements are statements 3 through 6 of this report.

The City adopts annual appropriated budgets for the General Fund and The Rookery Activity Center Fund. Budgetary comparison schedules are presented as statements 10 and 11 of this report.

Proprietary funds. The City maintains three enterprise funds as a part of its proprietary fund type. 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 utilities.

The proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Sewer, and Storm Water Funds, which are considered to be major funds of the City.

The basic proprietary fund financial statements are statements 7 through 9 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 following statement 9.

Other information. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules are presented as statements 19 through 26.

Management's Discussion and Analysis

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$138,938,475 at the close of the most recent fiscal year.

The largest portion of the City's net position (\$93,084,896, or 67%) reflects its net investment in capital assets (e.g. land, buildings, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Lino Lakes' Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Assets:						
Current and other assets	\$45,306,045	\$50,146,418	\$15,276,547	\$16,979,300	\$60,582,592	\$67,125,718
Capital assets	63,271,845	61,128,255	49,792,563	43,566,016	113,064,408	104,694,271
Total assets	<u>\$108,577,890</u>	<u>\$111,274,673</u>	<u>\$65,069,110</u>	<u>\$60,545,316</u>	<u>\$173,647,000</u>	<u>\$171,819,989</u>
Deferred outflows of resources	<u>\$8,450,026</u>	<u>\$4,538,110</u>	<u>\$208,614</u>	<u>\$177,865</u>	<u>\$8,658,640</u>	<u>\$4,715,975</u>
Liabilities:						
Long-term liabilities outstanding	\$31,756,932	\$27,292,908	\$611,442	\$342,614	\$32,368,374	\$27,635,522
Other liabilities	7,850,987	4,881,735	247,354	151,737	8,098,341	5,033,472
Total liabilities	<u>\$39,607,919</u>	<u>\$32,174,643</u>	<u>\$858,796</u>	<u>\$494,351</u>	<u>\$40,466,715</u>	<u>\$32,668,994</u>
Deferred inflows of resources	<u>\$2,848,488</u>	<u>\$8,785,778</u>	<u>\$51,962</u>	<u>\$237,212</u>	<u>\$2,900,450</u>	<u>\$9,022,990</u>
Net position:						
Net investment in capital assets	\$43,292,333	\$38,987,698	\$49,792,563	\$43,566,016	\$93,084,896	\$82,553,714
Restricted	10,200,962	13,889,250	-	-	10,200,962	13,889,250
Unrestricted	21,078,214	21,975,414	14,574,403	16,425,602	35,652,617	38,401,016
Total net position	<u>\$74,571,509</u>	<u>\$74,852,362</u>	<u>\$64,366,966</u>	<u>\$59,991,618</u>	<u>\$138,938,475</u>	<u>\$134,843,980</u>

Of the City's net position, \$10,200,962 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$35,652,617) may be used to meet ongoing obligations to citizens and creditors.

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

Management's Discussion and Analysis

The City's net position increased by \$4,094,495 during 2022. Key elements of this increase are as follows:

City of Lino Lakes' Changes in Net Position

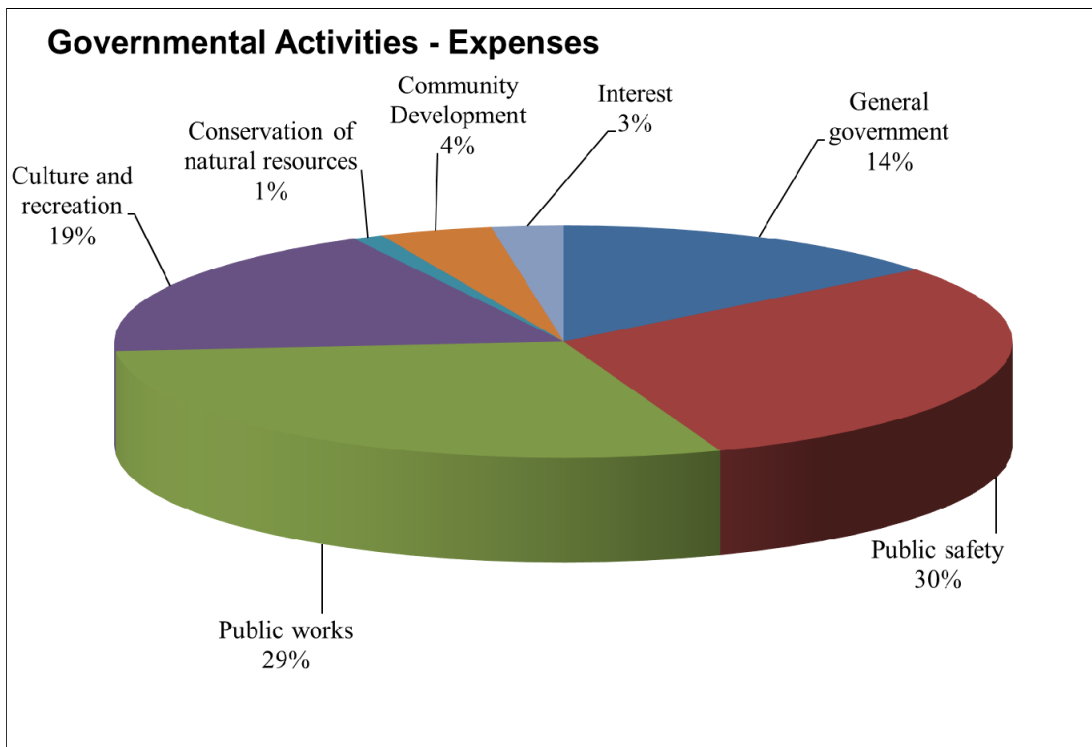
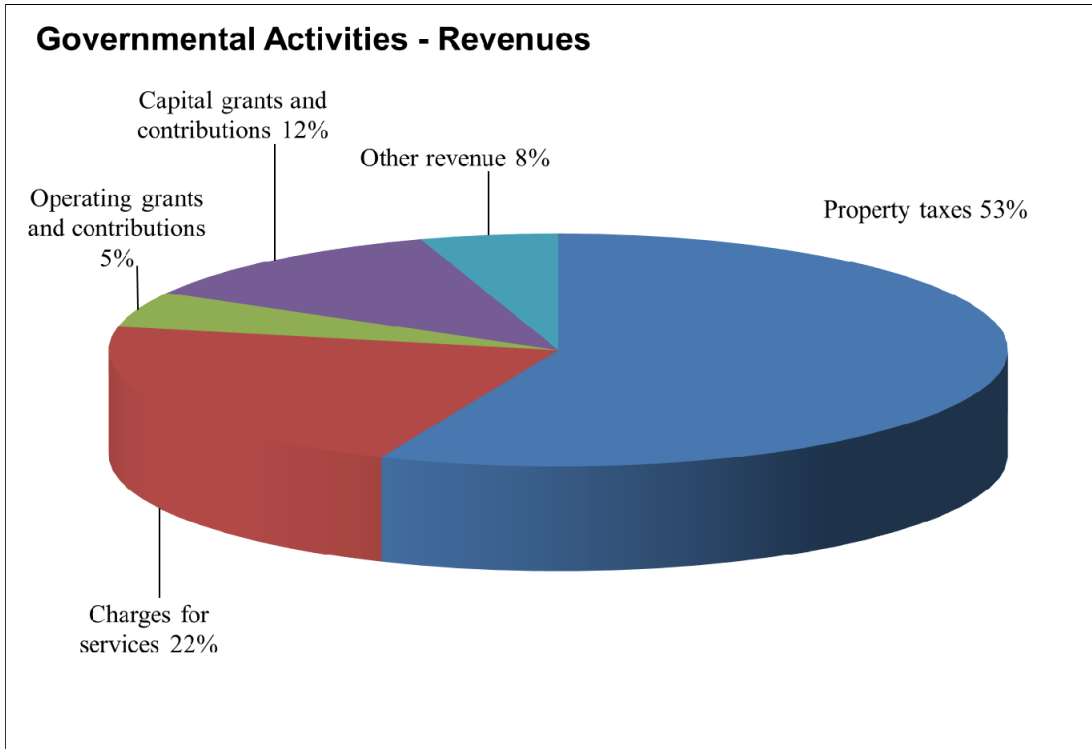
	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$4,937,133	\$5,109,267	\$4,283,680	\$3,575,330	\$9,220,813	\$8,684,597
Operating grants and contributions	1,119,449	1,019,752	-	-	1,119,449	1,019,752
Capital grants and contributions	2,800,604	7,931,093	5,268,556	752,403	8,069,160	8,683,496
General revenues:						
General property taxes	11,829,124	11,132,851	-	-	11,829,124	11,132,851
Tax increment	793,264	873,310	-	-	793,264	873,310
Grants and contributions not restricted to specific programs	2,117,908	6,587	-	-	2,117,908	6,587
Unrestricted investment earnings	(1,139,063)	(171,260)	(645,918)	(86,764)	(1,784,981)	(258,024)
Gain on disposal of capital assets	66,852	387,972	-	29,012	66,852	416,984
Total revenues	<u>22,525,271</u>	<u>26,289,572</u>	<u>8,906,318</u>	<u>4,269,981</u>	<u>31,431,589</u>	<u>30,559,553</u>
Expenses:						
General government	3,117,688	2,828,407	-	-	3,117,688	2,828,407
Public safety	6,512,493	4,706,881	-	-	6,512,493	4,706,881
Public works	6,377,440	6,260,599	-	-	6,377,440	6,260,599
Culture and recreation	4,029,146	-	-	-	4,029,146	-
Conservation of natural resources	235,376	178,581	-	-	235,376	178,581
Community development	884,336	791,930	-	-	884,336	791,930
Interest and fees on long-term debt	562,248	654,287	-	-	562,248	654,287
Water	-	-	3,019,350	1,621,486	3,019,350	1,621,486
Sewer	-	-	2,347,539	2,186,992	2,347,539	2,186,992
Storm water	-	-	251,478	-	251,478	-
Total expenses	<u>21,718,727</u>	<u>15,420,685</u>	<u>5,618,367</u>	<u>3,808,478</u>	<u>27,337,094</u>	<u>19,229,163</u>
Increase in net position before transfers	806,544	10,868,887	3,287,951	461,503	4,094,495	11,330,390
Transfers	<u>(1,142,554)</u>	<u>(109,774)</u>	<u>1,142,554</u>	<u>109,774</u>	<u>-</u>	<u>-</u>
Change in net position	<u>(336,010)</u>	<u>10,759,113</u>	<u>4,430,505</u>	<u>571,277</u>	<u>4,094,495</u>	<u>11,330,390</u>
Net position - January 1, as previously reported	74,852,362	64,093,249	59,991,618	59,420,341	134,843,980	123,513,590
Change in reporting entity - See Note 18	55,157	-	(55,157)	-	-	-
Net position - January 1, as restated	<u>74,907,519</u>	<u>64,093,249</u>	<u>59,936,461</u>	<u>59,420,341</u>	<u>134,843,980</u>	<u>123,513,590</u>
Net position - December 31	<u>\$74,571,509</u>	<u>\$74,852,362</u>	<u>\$64,366,966</u>	<u>\$59,991,618</u>	<u>\$138,938,475</u>	<u>\$134,843,980</u>

Governmental Activities

Governmental activities decreased the City's net position by \$336,010 during 2022. Unrealized losses on investments and capital contributions (transfers) to business-type activities both contributed to the decrease in 2022.

Management's Discussion and Analysis

Below are specific graphs which provide comparisons of the governmental activities revenues and expenses:

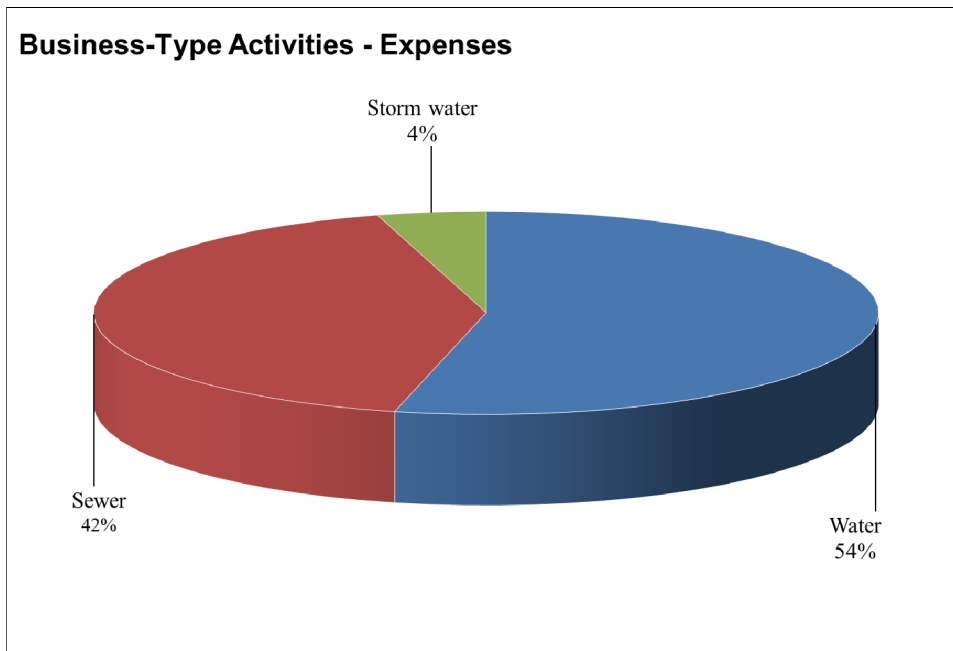
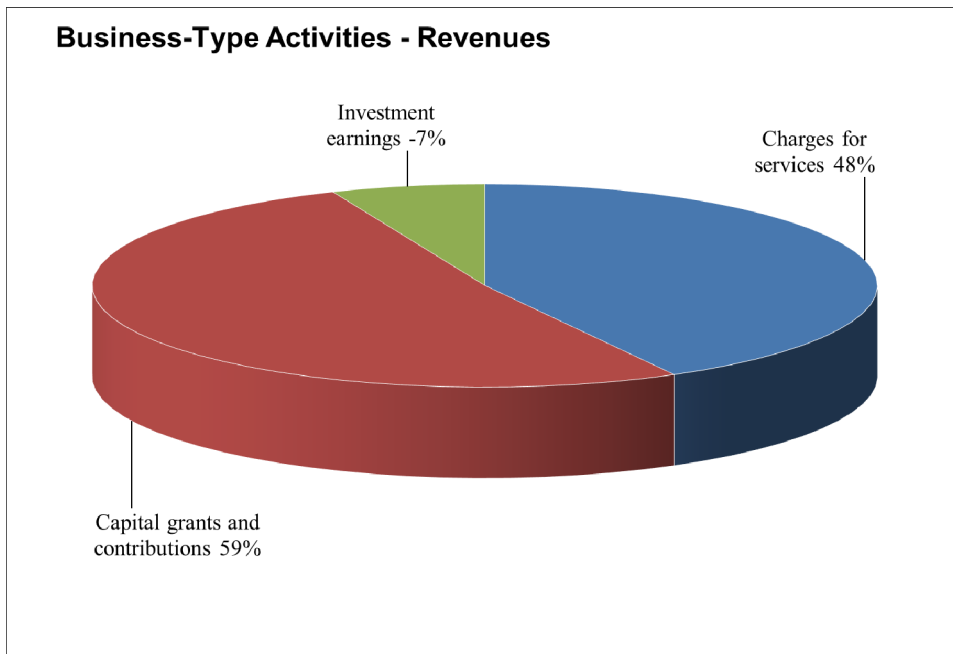


Management's Discussion and Analysis

Business-Type Activities

Business-type activities increased the City's net position by \$4,430,505 during 2022. The increase was due to contributions of capital assets (transfers) from governmental activities and private sources.

Below are specific graphs which provide comparisons of the business-type activities revenues and expenses:



Financial Analysis of the Government's Funds

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$33,545,198. Approximately 25% of this total amount (\$8,248,742) constitutes fund balance restricted by external constraints established by creditors, grantors, contributors, or by state statutory provisions. Of the remaining fund balance, \$670,234 is not in a spendable form, \$313,065 has been committed, \$19,492,211 has been assigned, and \$4,820,946 is unassigned.

The General fund balance decreased by \$61,233. The decrease was a result of transfers out and unrealized losses on investments. Transfers out funded capital equipment and comp plan updates. Unrealized losses on investments overshadowed interest on investments due to rising interest rates.

The Rookery Activity Center opened to the public in May 2022. Of the \$2,884,961 of current expenditures, \$1,609,067 or 56% accounts for spending of Federal ARPA grant dollars to reopen the former YMCA facility as a City facility. The Rookery fund balance decreased by \$324,097 in 2022 due to operating expenditures (personnel, maintenance supplies, utilities, etc.) incurred while membership grew.

The G.O. Improvement Note of 2009A fund was established to service the debt issued by Anoka County as the City's financial commitment for the I-35E interchange project. The City prepaid the remaining balance of the note in 2017 using MSA funds. As deferred special assessments are received, MSA funds are replenished. The fund began and ended the year with a fund balance of \$141 and \$1,353, respectively, and transferred \$757,433 to the MSA Construction fund.

The G.O. Improvement Bonds of 2016B fund balance increased by \$130,779. The 2016B series bonds were issued to refund the 2005A series bonds and fund the Legacy at Woods Edge improvements. The bonds matured in 2021 and future tax increment is expected to cover the interfund loan payable.

The Building and Facilities fund has a total fund balance of \$2,717,074, all of which is assigned for financing future facility maintenance and improvements. The fund balance increased by \$117,058 due to lease revenues in excess of expenditures. The fund accounts for cellular tower antenna and ambulance lease revenues. Future tax increment is expected to cover the interfund loan receivable.

The Area and Unit Charge fund has a total fund balance of \$9,059,894, all of which is assigned for financing capital improvements. The fund balance during the current year decreased by \$600,036 due to Hodgson Road/County Road J Lift Station project costs.

Management's Discussion and Analysis

The MSA Construction fund has a total fund balance of \$3,819,453, all of which is assigned to capital improvements for City MSA designated roadways. The fund balance during the current year increased by \$684,606 primarily due to Municipal State Aid received.

The combined fund balance of other governmental funds decreased by \$330,417 during 2022. Primary reason for the decrease is unrealized losses on investments.

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

The Water Fund has total net position at year-end of \$32,657,480, of which \$4,834,564 is unrestricted. The increase in net position of \$1,199,257 was primarily due to capital contributions from private sources as a result of residential development.

The Sewer Fund has total net position at year-end of \$31,454,327 of which \$9,484,680 is unrestricted. The increase in net position of \$2,920,932 was primarily due to capital contributions from private sources as a result of residential development.

The Storm Water Fund has total net position at year-end of \$255,159 of which all is unrestricted. A Storm Water Utility was established in 2022 to fund the operation and management of the City's storm water infrastructure.

Budgetary Highlights

General Fund

There were amendments to the original budget in 2022. The expenditure and transfers out budget was decreased by \$101,113 to total \$11,563,649. Amendments to the budget resulted in a budgeted use of reserves of \$398,887, in which the use of \$500,000 of reserves was included in the original budget.

Revenues were \$197,504 over budget for the year primarily due to less than anticipated unrealized losses on investments. Expenditures came in under budget by \$140,150 primarily due to lower than expected personal services costs mostly driven by vacant positions.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2022, amounted to \$113,064,408 (net of accumulated depreciation), an increase of \$8,370,137 from the prior year. This investment in capital assets includes land, wetland credits, construction in progress, buildings, equipment, vehicles, and infrastructure.

Management's Discussion and Analysis

The 2021 Street Reconstruction Project, drainage improvements in the NE Area of the city, hard court facility at Tower Park, and Woods of Baldwin Lake park improvements were completed. The city has continued to work to complete trunk utility improvements at 49&J, East Shadow Lake Drive sanitary sewer replacement, and I35E storm pipe crossing.

Developer lead infrastructure improvements at various stages of completion include Belland Farms, Lyngblomsten, Nature's Refuge, Otter Crossing, and Watermark 2nd, 3rd, and 4th additions.

City of Lino Lakes' Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	\$5,675,330	\$5,675,330	\$ -	\$ -	\$5,675,330	\$5,675,330
Wetland credits	49,042	49,042	-	-	49,042	49,042
Construction in progress	8,635,602	7,861,679	9,883,094	3,239,205	18,518,696	11,100,884
Buildings	9,460,073	10,111,498	-	-	9,460,073	10,111,498
Office equipment and furniture	199,471	253,393	-	-	199,471	253,393
Vehicles	1,843,763	1,809,364	-	-	1,843,763	1,809,364
Machinery and shop equipment	956,330	1,125,742	429,815	368,489	1,386,145	1,494,231
Other equipment	1,764,517	1,065,828	-	-	1,764,517	1,065,828
Infrastructure	34,687,717	33,176,379	39,479,654	39,958,322	74,167,371	73,134,701
Total	<u>\$63,271,845</u>	<u>\$61,128,255</u>	<u>\$49,792,563</u>	<u>\$43,566,016</u>	<u>\$113,064,408</u>	<u>\$104,694,271</u>

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

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$20,432,113. 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. In addition, the City has a note payable to the City of Circle Pines for its share of the cost of capital equipment to be used by the North Metro Telecommunications Commission in the operation of a cable communications system in the amount of \$70,125.

City of Lino Lakes' Outstanding Debt

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
General obligation bonds	\$18,825,000	\$20,670,000	\$ -	\$ -	\$18,825,000	\$20,670,000
G.O. special assessment bonds	630,000	845,000	-	-	630,000	845,000
Direct borrowings	170,360	434,720	-	-	170,360	434,720
Bond premium (discount)	806,753	881,462	-	-	806,753	881,462
Total	<u>\$20,432,113</u>	<u>\$22,831,182</u>	<u>\$0</u>	<u>\$0</u>	<u>\$20,432,113</u>	<u>\$22,831,182</u>

The City of Lino Lakes' total bonded debt decreased by \$2,399,069 during the current fiscal year. No new debt was issued, while regularly scheduled principal payments were made during the year. Additional information on the City's long-term debt can be found in Note 6.

Management's Discussion and Analysis

Requests for information. This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, City of Lino Lakes, 600 Town Center Parkway, Lino Lakes, Minnesota, 55014.

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BASIC FINANCIAL STATEMENTS

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CITY OF LINO LAKES, MINNESOTA
STATEMENT OF NET POSITION
December 31, 2022

Statement 1

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
Assets:			
Cash and investments	\$37,173,308	\$13,964,057	\$51,137,365
Accrued interest receivable	186,869	-	186,869
Due from other governments	530,942	2,391	533,333
Accounts receivable - net	39,536	559,162	598,698
Prepaid items	570,234	169,547	739,781
Internal balances	(559,110)	559,110	-
Inventory	-	22,280	22,280
Taxes receivable	263,730	-	263,730
Special assessments receivable	4,729,752	-	4,729,752
Leases receivable	1,924,147	-	1,924,147
Net pension asset	446,637	-	446,637
Capital assets - nondepreciable	14,359,974	9,883,094	24,243,068
Capital assets - net of accumulated depreciation	48,911,871	39,909,469	88,821,340
Total assets	108,577,890	65,069,110	173,647,000
Deferred outflows of resources:			
Pension related	8,368,420	208,614	8,577,034
OPEB related	81,606	-	81,606
Total deferred outflows of resources	8,450,026	208,614	8,658,640
Liabilities:			
Accounts payable and other current liabilities	1,636,343	188,045	1,824,388
Deposits payable	2,549,399	-	2,549,399
Accrued interest payable	236,179	-	236,179
Unearned revenue	411,878	-	411,878
Other post employment benefits:			
Due in more than one year	415,369	48,368	463,737
Long-term liabilities:			
Due within one year	3,017,188	59,309	3,076,497
Due in more than one year	18,205,751	8,863	18,214,614
Net pension liability:			
Due in more than one year	13,135,812	554,211	13,690,023
Total liabilities	39,607,919	858,796	40,466,715
Deferred inflows of resources:			
Lease related	1,924,147	-	1,924,147
Pension related	449,204	51,962	501,166
OPEB related	475,137	-	475,137
Total deferred inflows of resources	2,848,488	51,962	2,900,450
Net position:			
Net investment in capital assets	43,292,333	49,792,563	93,084,896
Restricted (nonexpendable) for environmental purposes	100,000	-	100,000
Restricted (expendable) for:			
Debt service	6,917,573	-	6,917,573
Park improvements	1,948,963	-	1,948,963
Economic development	446,817	-	446,817
Fire Department pension plan	550,093	-	550,093
Other purposes	237,516	-	237,516
Unrestricted	21,078,214	14,574,403	35,652,617
Total net position	\$74,571,509	\$64,366,966	\$138,938,475

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

CITY OF LINO LAKES, MINNESOTA

STATEMENT OF ACTIVITIES

For The Year Ended December 31, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> Charges For Services
Primary government:		
Governmental activities:		
General government	\$3,117,688	\$699,316
Public safety	6,512,493	1,616,634
Public works	6,377,440	1,574,335
Culture and recreation	4,029,146	1,046,848
Conservation of natural resources	235,376	-
Community development	884,336	-
Interest and fees on long-term debt	562,248	-
Total governmental activities	<u>21,718,727</u>	<u>4,937,133</u>
Business-type activities:		
Water	3,019,350	1,845,312
Sewer	2,347,539	1,952,299
Storm water	251,478	486,069
Total business-type activities	<u>5,618,367</u>	<u>4,283,680</u>
Total primary government	<u><u>\$27,337,094</u></u>	<u><u>\$9,220,813</u></u>

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

Program Revenues		Net (Expense) Revenue and Changes in Net Position		
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total
\$15,065	\$ -	(\$2,403,307)	\$ -	(\$2,403,307)
696,381	-	(4,199,478)	-	(4,199,478)
289,213	2,800,604	(1,713,288)	-	(1,713,288)
11,435	-	(2,970,863)	-	(2,970,863)
107,355	-	(128,021)	-	(128,021)
-	-	(884,336)	-	(884,336)
-	-	(562,248)	-	(562,248)
<u>1,119,449</u>	<u>2,800,604</u>	<u>(12,861,541)</u>	<u>-</u>	<u>(12,861,541)</u>
-	2,694,636	-	1,520,598	1,520,598
-	2,573,920	-	2,178,680	2,178,680
-	-	-	234,591	234,591
<u>0</u>	<u>5,268,556</u>	<u>0</u>	<u>3,933,869</u>	<u>3,933,869</u>
<u>\$1,119,449</u>	<u>\$8,069,160</u>	<u>(12,861,541)</u>	<u>3,933,869</u>	<u>(8,927,672)</u>
General revenues:				
General property taxes		11,829,124	-	11,829,124
Tax increment		793,264	-	793,264
Grants and contributions not restricted to specific programs		2,117,908	-	2,117,908
Unrestricted investment earnings		(1,139,063)	(645,918)	(1,784,981)
Gain on disposal of capital assets		66,852	-	66,852
Transfers		(1,142,554)	1,142,554	-
Total general revenues and transfers		<u>12,525,531</u>	<u>496,636</u>	<u>13,022,167</u>
Change in net position		<u>(336,010)</u>	<u>4,430,505</u>	<u>4,094,495</u>
Net position - January 1, as previously reported		74,852,362	59,991,618	134,843,980
Change in reporting entity - See Note 18		55,157	(55,157)	-
Net position - January 1, as restated		<u>74,907,519</u>	<u>59,936,461</u>	<u>134,843,980</u>
Net position - December 31		<u>\$74,571,509</u>	<u>\$64,366,966</u>	<u>\$138,938,475</u>

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

CITY OF LINO LAKES, MINNESOTA

BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2022

	General Fund	202 The Rookery Activity Center	333 G.O. Improvement Note of 2009A
Assets			
Cash and investments	\$10,153,223	\$500	\$ -
Accrued interest receivable	186,869	-	-
Due from other governments	152,075	-	-
Accounts receivable - net	32,907	6,629	-
Prepaid items	518,196	50,538	-
Advances to other funds	-	-	-
Taxes receivable:			
Due from county	185,927	-	-
Delinquent	73,684	-	-
Special assessments receivable:			
Due from county	-	-	1,492
Delinquent	217	-	665
Deferred	914	-	1,492,117
Leases receivable	557,564	-	-
Interfund loan receivable	-	-	-
Total assets	\$11,861,576	\$57,667	\$1,494,274
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities:			
Accounts payable	\$157,356	\$94,649	\$ -
Salaries payable	382,184	42,300	-
Due to other governments	46,694	13,196	138
Advances from other funds	-	89,627	-
Retainage payable	-	-	-
Deposits payable	2,549,399	-	-
Unearned revenue	7,048	81,650	-
Interfund loan payable	-	-	-
Total liabilities	3,142,681	321,422	138
Deferred inflows of resources:			
Unavailable revenue	74,814	-	1,492,783
Lease related	557,564	-	-
Total deferred inflows of resources	632,378	-	1,492,783
Fund balance:			
Nonspendable	518,196	50,538	-
Restricted	-	-	-
Committed	58,600	-	-
Assigned	-	-	1,353
Unassigned	7,509,721	(314,293)	-
Total fund balance	8,086,517	(263,755)	1,353
Total liabilities, deferred inflows of resources, and fund balance	\$11,861,576	\$57,667	\$1,494,274

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

342 G.O. Improvement Bonds of 2016B	401 Building and Facilities	406 Area and Unit Charge	420 MSA Construction	Other Governmental Funds	Total Governmental Funds
\$ -	\$939,381	\$8,799,932	\$3,832,920	\$13,447,352	\$37,173,308
-	-	-	-	-	186,869
-	-	378,867	-	-	530,942
-	-	-	-	-	39,536
-	-	-	-	1,500	570,234
-	-	-	-	125,763	125,763
-	-	-	-	4,119	190,046
-	-	-	-	-	73,684
-	-	7,022	-	2,479	10,993
-	-	1,267	-	219	2,368
-	-	1,852,690	-	1,370,670	4,716,391
-	1,366,583	-	-	-	1,924,147
-	1,780,193	-	-	-	1,780,193
<u>\$0</u>	<u>\$4,086,157</u>	<u>\$11,039,778</u>	<u>\$3,832,920</u>	<u>\$14,952,102</u>	<u>\$47,324,474</u>
\$ -	\$2,500	\$68,263	\$3,220	\$627,000	\$952,988
-	-	-	-	-	424,484
-	-	-	-	52,494	112,522
-	-	-	-	36,136	125,763
-	-	57,664	-	88,685	146,349
-	-	-	-	-	2,549,399
-	-	-	10,247	312,933	411,878
2,339,303	-	-	-	-	2,339,303
<u>2,339,303</u>	<u>2,500</u>	<u>125,927</u>	<u>13,467</u>	<u>1,117,248</u>	<u>7,062,686</u>
-	-	1,853,957	-	1,370,889	4,792,443
-	1,366,583	-	-	-	1,924,147
-	<u>1,366,583</u>	<u>1,853,957</u>	-	<u>1,370,889</u>	<u>6,716,590</u>
-	-	-	-	101,500	670,234
-	-	-	-	8,248,742	8,248,742
-	-	-	-	254,465	313,065
-	2,717,074	9,059,894	3,819,453	3,894,437	19,492,211
(2,339,303)	-	-	-	(35,179)	4,820,946
<u>(2,339,303)</u>	<u>2,717,074</u>	<u>9,059,894</u>	<u>3,819,453</u>	<u>12,463,965</u>	<u>33,545,198</u>
<u>\$0</u>	<u>\$4,086,157</u>	<u>\$11,039,778</u>	<u>\$3,832,920</u>	<u>\$14,952,102</u>	<u>\$47,324,474</u>

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

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CITY OF LINO LAKES, MINNESOTA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
 December 31, 2022

Statement 4

Fund balance - total governmental funds (Statement 3) \$33,545,198

Net position reported for governmental activities in the Statement of Net Position is different because:

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

Capital assets	63,271,845
Net pension asset	446,637

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

Delinquent taxes receivable	73,684
Delinquent special assessments receivable	2,368
Deferred special assessments receivable	4,716,391

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:

Bonds and notes payable	(19,625,360)
Unamortized bond premiums	(812,019)
Unamortized bond discounts	5,266
Accrued interest payable	(236,179)
Compensated absences payable	(790,826)
Other post employment benefits	(415,369)
Net pension liability	(13,135,812)

Deferred outflows and inflows of resources related to pensions and OPEB are associated with long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds. Balances at year end are:

Deferred outflows of resources related to pensions	8,368,420
Deferred outflows of resources related to OPEB	81,606
Deferred inflows of resources related to pensions	(449,204)
Deferred inflows of resources related to OPEB	(475,137)

Net position of governmental activities (Statement 1)	\$74,571,509
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The accompanying notes are an integral part of these financial statements.

CITY OF LINO LAKES, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2022

	General Fund	202 The Rookery Activity Center	333 G.O. Improvement Note of 2009A
Revenues:			
General property taxes	\$8,759,475	\$ -	\$ -
Tax increment	-	-	-
Licenses and permits	1,348,912	-	-
Special assessments	-	-	761,907
Intergovernmental	700,740	2,117,002	-
Charges for services	361,266	395,744	-
Fines and forfeits	61,141	-	-
Investment earnings	(163,143)	-	(3,031)
Miscellaneous	253,875	27,492	-
Total revenues	<u>11,322,266</u>	<u>2,540,238</u>	<u>758,876</u>
Expenditures:			
Current:			
General government	2,342,585	-	-
Public safety	5,729,189	-	-
Public works	1,636,425	-	-
Culture and recreation	780,284	2,884,961	-
Conservation of natural resources	220,738	-	-
Community development	277,277	-	-
Capital outlay:			
Public safety	-	-	-
Public works	109,685	-	-
Culture and recreation	5,566	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	231
Total expenditures	<u>11,101,749</u>	<u>2,884,961</u>	<u>231</u>
Revenues over (under) expenditures	<u>220,517</u>	<u>(344,723)</u>	<u>758,645</u>
Other financing sources (uses):			
Transfers in	40,000	20,626	-
Transfers out	(321,750)	-	(757,433)
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	<u>(281,750)</u>	<u>20,626</u>	<u>(757,433)</u>
Net change in fund balance	(61,233)	(324,097)	1,212
Fund balance - January 1	<u>8,147,750</u>	<u>60,342</u>	<u>141</u>
Fund balance - December 31	<u><u>\$8,086,517</u></u>	<u><u>(\$263,755)</u></u>	<u><u>\$1,353</u></u>

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

342 G.O. Improvement Bonds of 2016B	401 Building and Facilities	406 Area and Unit Charge	420 MSA Construction	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$3,070,668	\$11,830,143
-	-	-	-	793,264	793,264
-	-	-	-	-	1,348,912
-	-	1,078,037	-	316,864	2,156,808
-	-	7,064	564,768	3,500	3,393,074
-	210,569	689,991	-	1,081,861	2,739,431
-	-	-	-	18,528	79,669
-	(25,901)	(353,686)	(135,150)	(458,152)	(1,139,063)
-	8,400	371,803	-	245,331	906,901
<u>0</u>	<u>193,068</u>	<u>1,793,209</u>	<u>429,618</u>	<u>5,071,864</u>	<u>22,109,139</u>
-	76,010	-	-	85,665	2,504,260
-	-	-	-	63,472	5,792,661
-	-	42,776	47,119	1,582,119	3,308,439
-	-	-	-	58,033	3,723,278
-	-	-	-	4,242	224,980
-	-	-	-	636,778	914,055
-	-	-	-	327,870	327,870
-	-	2,010,895	16,821	773,398	2,910,799
-	-	-	-	338,536	344,102
-	-	-	-	2,324,360	2,324,360
-	-	-	-	661,847	662,078
<u>0</u>	<u>76,010</u>	<u>2,053,671</u>	<u>63,940</u>	<u>6,856,320</u>	<u>23,036,882</u>
<u>0</u>	<u>117,058</u>	<u>(260,462)</u>	<u>365,678</u>	<u>(1,784,456)</u>	<u>(927,743)</u>
130,779	-	288,630	757,433	2,134,007	3,371,475
-	-	(628,204)	(438,505)	(728,920)	(2,874,812)
-	-	-	-	48,952	48,952
<u>130,779</u>	<u>0</u>	<u>(339,574)</u>	<u>318,928</u>	<u>1,454,039</u>	<u>545,615</u>
130,779	117,058	(600,036)	684,606	(330,417)	(382,128)
(2,470,082)	2,600,016	9,659,930	3,134,847	12,794,382	33,927,326
<u>(\$2,339,303)</u>	<u>\$2,717,074</u>	<u>\$9,059,894</u>	<u>\$3,819,453</u>	<u>\$12,463,965</u>	<u>\$33,545,198</u>

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

CITY OF LINO LAKES, MINNESOTA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2022

Statement 6

Net change in fund balance - total governmental funds (Statement 5) (\$382,128)

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	3,582,771
Capital outlay not capitalized	(460,779)
Depreciation	(3,553,374)

Various other transactions involving capital assets increase (decrease) net position on the Statement of Activities, but are not reported in governmental funds because they do not provide (or use) current financial resources:

Contributions of infrastructure from private sources	4,307,265
Contributions of infrastructure to business-type activities	(1,639,217)
Miscellaneous other differences related to capital assets	(93,076)

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

Change in delinquent taxes receivable	(1,019)
Change in delinquent special assessments receivable	(9,977)
Change in deferred special assessments receivable	(4,218,260)

The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources. Neither transaction, however, has any effect on net position. Also, governmental funds report the effects of bond premiums and discounts when the debt is first issued, whereas amounts are deferred and amortized over the life of the debt in the Statement of Activities.

Repayment of principal	2,324,360
Amortization of bond premiums and discounts	74,709

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. Expenses reported in the Statement of Activities include the effects of the changes in these expense accruals as follows:

Change in accrued interest payable	25,120
Change in compensated absences payable	66,720
Change in OPEB liability and related deferred outflows and inflows of resources	4,780

Pension expense in governmental funds is measured by current year employer contributions. Pension expense in the Statement of Activities is measured by the change in the net pension liability and related deferred inflows and outflows of resources. This is the amount by which pension expense differed from pension contributions.

(363,905)

Change in net position of governmental activities (Statement 2)

(\$336,010)

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

CITY OF LINO LAKES, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2022

Statement 7

	Business-Type Activities - Enterprise Funds			
	601 Water	602 Sewer	603 Storm Water	Total
Assets:				
Current assets:				
Cash and cash equivalents	\$4,859,504	\$8,818,474	\$286,079	\$13,964,057
Due from other governments	-	2,391	-	2,391
Accounts receivable - net	245,573	251,894	61,695	559,162
Prepaid items	30,497	131,282	7,768	169,547
Inventory	22,280	-	-	22,280
Total current assets	<u>5,157,854</u>	<u>9,204,041</u>	<u>355,542</u>	<u>14,717,437</u>
Noncurrent assets:				
Interfund loan receivable	-	559,110	-	559,110
Capital assets:				
Construction in progress	4,559,993	5,323,101	-	9,883,094
Equipment	181,605	608,549	-	790,154
Water and sewer systems	34,936,962	28,082,996	-	63,019,958
Total capital assets	<u>39,678,560</u>	<u>34,014,646</u>	<u>0</u>	<u>73,693,206</u>
Less: Allowance for depreciation	<u>(11,855,644)</u>	<u>(12,044,999)</u>	<u>-</u>	<u>(23,900,643)</u>
Net capital assets	<u>27,822,916</u>	<u>21,969,647</u>	<u>0</u>	<u>49,792,563</u>
Total assets	<u>32,980,770</u>	<u>31,732,798</u>	<u>355,542</u>	<u>65,069,110</u>
Deferred outflows of resources related to pensions	<u>88,653</u>	<u>88,866</u>	<u>31,095</u>	<u>208,614</u>
Liabilities:				
Current liabilities:				
Accounts payable	73,031	26,532	6,809	106,372
Salaries payable	10,860	10,860	6,214	27,934
Due to other governments	534	870	-	1,404
Retainage payable	10,691	25,680	-	36,371
Other accrued liabilities	15,964	-	-	15,964
Compensated absences payable - current portion	19,614	19,614	20,081	59,309
Total current liabilities	<u>130,694</u>	<u>83,556</u>	<u>33,104</u>	<u>247,354</u>
Noncurrent liabilities:				
Compensated absences payable - noncurrent portion	2,931	2,931	3,001	8,863
Other post employment benefits - noncurrent portion	22,955	22,955	2,458	48,368
Net pension liability	229,824	232,174	92,213	554,211
Total noncurrent liabilities	<u>255,710</u>	<u>258,060</u>	<u>97,672</u>	<u>611,442</u>
Total liabilities	<u>386,404</u>	<u>341,616</u>	<u>130,776</u>	<u>858,796</u>
Deferred inflows of resources related to pensions	<u>25,539</u>	<u>25,721</u>	<u>702</u>	<u>51,962</u>
Net position:				
Investment in capital assets	27,822,916	21,969,647	-	49,792,563
Unrestricted	4,834,564	9,484,680	255,159	14,574,403
Total net position	<u>\$32,657,480</u>	<u>\$31,454,327</u>	<u>\$255,159</u>	<u>\$64,366,966</u>

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

CITY OF LINO LAKES, MINNESOTA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For The Year Ended December 31, 2022

Statement 8

	Business-Type Activities - Enterprise Funds			
	601 Water	602 Sewer	603 Storm Water	Totals
Operating revenues:				
Charges for services	\$1,723,692	\$1,922,439	\$486,069	\$4,132,200
Hook-up charges	37,030	29,860	-	66,890
Water meter sales	84,590	-	-	84,590
Total operating revenues	<u>1,845,312</u>	<u>1,952,299</u>	<u>486,069</u>	<u>4,283,680</u>
Operating expenses:				
Personal services	326,919	335,257	164,987	827,163
Materials and supplies	345,357	68,913	15,467	429,737
Contractual services	183,507	164,662	67,714	415,883
Repairs and maintenance	1,206,321	-	-	1,206,321
MCES sewer charges	-	1,087,739	-	1,087,739
Depreciation	789,107	597,713	-	1,386,820
Utilities	127,409	50,988	348	178,745
Other	40,730	42,267	2,962	85,959
Total operating expenses	<u>3,019,350</u>	<u>2,347,539</u>	<u>251,478</u>	<u>5,618,367</u>
Operating income (loss)	<u>(1,174,038)</u>	<u>(395,240)</u>	<u>234,591</u>	<u>(1,334,687)</u>
Nonoperating revenues (expenses):				
Investment earnings	<u>(246,188)</u>	<u>(398,835)</u>	<u>(895)</u>	<u>(645,918)</u>
Income (loss) before contributions and transfers	<u>(1,420,226)</u>	<u>(794,075)</u>	<u>233,696</u>	<u>(1,980,605)</u>
Contributions and transfers:				
Capital contributions from private sources	2,694,636	2,573,920	-	5,268,556
Capital contributions from governmental activities	498,130	1,141,087	-	1,639,217
Transfer in	-	-	76,620	76,620
Transfer out	<u>(573,283)</u>	<u>-</u>	<u>-</u>	<u>(573,283)</u>
Total contributions and transfers	<u>2,619,483</u>	<u>3,715,007</u>	<u>76,620</u>	<u>6,411,110</u>
Change in net position	<u>1,199,257</u>	<u>2,920,932</u>	<u>310,316</u>	<u>4,430,505</u>
Net position - January 1, as previously reported	31,458,223	28,533,395	-	59,991,618
Change in reporting entity - See Note 18	-	-	(55,157)	(55,157)
Net position - January 1, as restated	<u>31,458,223</u>	<u>28,533,395</u>	<u>(55,157)</u>	<u>59,936,461</u>
Net position - December 31	<u>\$32,657,480</u>	<u>\$31,454,327</u>	<u>\$255,159</u>	<u>\$64,366,966</u>
Amounts reported above			Capital Contributions	Transfers - Net
Amounts reported for business-type activities in the statement of activities are different because:			\$6,907,773	(\$496,663)
Transfer in of capital assets from governmental activities			<u>(1,639,217)</u>	<u>1,639,217</u>
Amounts reported on the statement of activities			<u>\$5,268,556</u>	<u>\$1,142,554</u>

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

CITY OF LINO LAKES, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Year Ended December 31, 2022

Statement 9

	Business-Type Activities - Enterprise Funds			Totals
	601 Water	602 Sewer	603 Storm Water	
Cash flows from operating activities:				
Receipts from customers and users	\$1,775,422	\$1,925,418	\$424,374	\$4,125,214
Payment to suppliers	(1,889,649)	(1,443,384)	(81,236)	(3,414,269)
Payment to employees	(314,530)	(322,868)	(132,784)	(770,182)
Net cash flows provided by operating activities	<u>(428,757)</u>	<u>159,166</u>	<u>210,354</u>	<u>(59,237)</u>
Cash flows from noncapital financing activities:				
Transfers in	-	-	76,620	76,620
Transfers out	(573,283)	-	-	(573,283)
Net cash flows provided by noncapital financing activities	<u>(573,283)</u>	<u>-</u>	<u>76,620</u>	<u>(496,663)</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(24,174)	(681,420)	-	(705,594)
Cash flows from investing activities:				
Investment earnings	(246,188)	(398,835)	(895)	(645,918)
Net increase (decrease) in cash and cash equivalents	(1,272,402)	(921,089)	286,079	(1,907,412)
Cash and cash equivalents - January 1	6,131,906	9,739,563	-	15,871,469
Cash and cash equivalents - December 31	<u>\$4,859,504</u>	<u>\$8,818,474</u>	<u>\$286,079</u>	<u>\$13,964,057</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income (loss)	<u>(\$1,174,038)</u>	<u>(\$395,240)</u>	<u>\$234,591</u>	<u>(\$1,334,687)</u>
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Depreciation	789,107	597,713	-	1,386,820
Changes in assets and liabilities:				
Decrease (increase) in due from other governments	-	(155)	-	(155)
Decrease (increase) in accounts receivable - net	(69,890)	(26,726)	(61,695)	(158,311)
Decrease (increase) in prepaid items	(16,339)	(17,883)	(7,768)	(41,990)
Decrease (increase) in inventory	(4,203)	-	-	(4,203)
Decrease (increase) in deferred outflows of resources	173	173	(31,095)	(30,749)
Increase (decrease) in payables	20,766	(10,252)	13,023	23,537
Increase (decrease) in other accrued liabilities	13,451	(680)	-	12,771
Increase (decrease) in compensated absences	(2,653)	(2,653)	23,082	17,776
Increase (decrease) in other post employment benefits	(148)	(148)	2,458	2,162
Increase (decrease) in net pension liability	107,993	107,993	37,056	253,042
Increase (decrease) in deferred inflows of resources	(92,976)	(92,976)	702	(185,250)
Total adjustments	<u>745,281</u>	<u>554,406</u>	<u>(24,237)</u>	<u>1,275,450</u>
Net cash provided by operating activities	<u>(\$428,757)</u>	<u>\$159,166</u>	<u>\$210,354</u>	<u>(\$59,237)</u>
Noncash investing, capital and financing activities:				
Contributions of capital assets	<u>\$3,192,766</u>	<u>\$3,715,007</u>	<u>\$0</u>	<u>\$6,907,773</u>

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

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Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Lino Lakes, Minnesota (the City) is a public corporation formed under Minnesota Statute 410. As such, the City is under home rule charter regulations and applicable statutory guidelines.

The basic financial statements of the City have been prepared in conformity with U.S. generally accepted accounting principles as applied to governmental units by the Governmental Accounting Standards Board (GASB). The following is a summary of significant accounting policies:

A. FINANCIAL REPORTING ENTITY

In accordance with GASB pronouncements and accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the City (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

COMPONENT UNITS

In conformity with accounting principles generally accepted in the United States of America, the financial statements of the component units have been included in the financial report as blended component units.

The Economic Development Authority (EDA) of Lino Lakes is an entity legally separate from the City. However, for financial reporting purposes, the EDA is reported as if it were a part of the City's operation because the governing body is substantially the same as the governing body of the City and a financial benefit or burden relationship exists between the City and the EDA. The EDA does not issue separate financial statements. The Housing and Development Authority (HRA) of Lino Lakes is an entity legally separate from the City. However, for financial reporting purposes, the HRA is reported as if it were part of the City's operations because the members of the City Council serve as commission members and a financial benefit or burden relationship exists between the City and the HRA. The HRA has not yet incurred any financial activity.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

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

The fund financial statements are provided for governmental and proprietary funds. The emphasis of governmental and proprietary fund financial statements is on major individual governmental and enterprise funds, with each displayed as separate columns in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or incidental activities.

The City reports the following major governmental funds:

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

The Rookery Activity Center accounts for the activities relating to The Rookery Activity Center.

General Obligation Improvement Note of 2009A Fund accounts for the accumulation of resources for, and the payment of, interest, principal and related costs on general long-term debt. The note was used to finance improvement projects at the I-35E and County Road 14 interchange.

General Obligation Improvement Bonds of 2016B Fund accounts for the accumulation of resources for, and the payment of, interest, principal and related costs on general long-term debt. The bonds were used to fund the Legacy at Woods Edge improvements.

Building and Facilities Fund accounts for the activities associated with the maintenance and replacement of municipal buildings and facilities.

Area and Unit Charge Fund accounts for the collection of water and sewer unit charges to be used for debt payments and construction of governmental infrastructure.

MSA Construction Fund accounts for the financing of future reconstruction of state aid eligible streets.

The City reports the following major proprietary funds:

The *Water Fund* accounts for customer water service charges which are used to finance water system operating expenses.

The *Sewer Fund* accounts for customer sewer service charges which are used to finance sanitary sewer system operating expenses.

The *Storm Water Fund* accounts for customer storm water charges which are used to finance storm water system operating expenses.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers all revenues, except reimbursement grants, to be available if they are collected within 60 days of the end of the current fiscal period. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary Funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. BUDGETS

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual appropriated budgets are adopted for the General Fund and the Rookery Activity Center special revenue fund. Budgeted expenditure appropriations lapse at year-end. Budgeted amounts are reported as originally adopted and as amended by the City Council.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the appropriation, is not employed by the City because it is at present not considered necessary to assure effective budgetary control or to facilitate effective cash management.

E. LEGAL COMPLIANCE – BUDGETS

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Administrator submits to the City Council a proposed operating budget (including the General Fund and The Rookery Activity Center Fund) for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution on a departmental basis and can be expended by each department based upon detailed budget estimates for individual expenditure accounts.
4. The City Administrator is authorized to transfer appropriations within any department budget. Additional interdepartmental or interfund appropriations and deletions are or may be authorized by the City Council with fund (contingency) reserves or additional revenues.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund.
6. Legal debt obligation indentures determine the appropriation level and debt service tax levies for the Debt Service Funds. Supplementary budgets are adopted for the Proprietary Funds to determine and calculate user charges. These debt service and budget amounts represent general obligation bond indenture provisions and net income for operation and capital maintenance and are not reflected in the financial statements.
7. A capital improvement program is reviewed annually by the City Council for the Capital Project Funds. However, appropriations for major projects are not adopted until the actual bid award of the improvement. The appropriations are not reflected in the financial statements.
8. Expenditures may not legally exceed budgeted appropriations at the department level unless approved by the City Council. Therefore, the legal level of budgetary control is at the department level (i.e. administration, community development, public safety, public services, and other).
9. The City Council may authorize transfers of budgeted amounts between City funds.

F. CASH AND INVESTMENTS

Cash and investment balances from all funds are pooled and invested to the extent available in authorized investments. Investment income is allocated to individual funds on the basis of the fund's equity in the cash and investment pool.

Investments are stated at fair value, except for investments in external investment pools that meet GASB 79 requirements, which are stated at amortized cost. Interest earnings are accrued at year-end.

For purposes of the Statement of Cash Flows, the proprietary funds consider all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. All of the cash and investments allocated to the proprietary fund types have original maturities of 90 days or less. Therefore, the entire balance in such fund types is considered cash equivalents.

Permanently restricted cash and investments represents the principal and earnings portion of resources received that must be retained in a permanent fund. Only earnings from these funds may be used for purposes that support environmental maintenance and improvements.

G. PROPERTY TAX REVENUE RECOGNITION

The City Council annually adopts a tax levy and certifies it to the County in December (levy/assessment date) of each year for collection in the following year. The County is responsible for billing and collecting all property taxes for itself, the City, the local School District and other taxing authorities. Such taxes become a lien on January 1 and are recorded as receivables by the City at that date. Real property taxes are payable (by property owners) on May 15 and October 15 of each calendar year. Personal property taxes are payable by taxpayers on February 28 and June 30 of each year. These taxes are collected by the County and remitted to the City on or before July 15 and December 15 of the same year. Delinquent collections for November and December are received the following January. The City has no ability to enforce payment of property taxes by property owners. The County possesses this authority.

Within the government-wide financial statements, the City recognizes property tax revenue in the period for which taxes were levied. Uncollectible property taxes are not material and have not been reported.

Within the governmental fund financial statements, the City recognizes property tax revenue when it becomes both measurable and available to finance expenditures of the current period. In practice, current and delinquent taxes received by the City in July, December, and the following January are recognized as revenue for the current year. Taxes collected by the county by December 31 (remitted to the City the following January) are classified as due from county. Taxes not collected by the county by December 31 are classified as delinquent taxes receivable. Delinquent taxes receivable are fully offset by deferred inflows of resources because they are not available to finance current expenditures.

The City's property tax revenue includes payments from the Metropolitan Revenue Distribution (Fiscal Disparities Formula) per State Statute 473F. This statute provides a means of spreading a portion of the taxable valuation of commercial/industrial real property to various taxing authorities within the defined metropolitan area. The valuation "shared" is a portion of commercial/industrial property valuation growth since 1971.

H. SPECIAL ASSESSMENT REVENUE RECOGNITION

Special assessments are levied against benefited properties for the cost or a portion of the cost of special assessment improvement projects in accordance with state statutes. These assessments are collectible by the City over a term of years usually consistent with the term of the related bond issue. Collection of annual installments (including interest) is handled by the County Auditor in the same manner as property taxes. Property owners are allowed to (and often do) prepay future installments without interest or prepayment penalties.

Once a special assessment roll is adopted, the amount attributed to each parcel is a lien upon that property until full payment is made or the amount is determined to be excessive by the City Council or court action. If special assessments are allowed to go delinquent, the property is subject to tax forfeit sale and the first proceeds of that sale (after costs, penalties and expenses of sale) are remitted to the City in payment of delinquent special assessments. Generally, the City will collect the full amount of its special assessments not adjusted by City Council or court action. Pursuant to state statutes, a property shall be subject to a tax forfeit sale after three years unless it is homesteaded, agricultural or seasonal recreational land in which event the property is subject to such sale after five years.

Within the government-wide financial statements, the City recognizes special assessment revenue in the period that the assessment roll was adopted by the City Council. Uncollectible special assessments are not material and have not been reported.

Within the fund financial statements, the revenue from special assessments is recognized by the City when it becomes measurable and available to finance expenditures of the current fiscal period. In practice, current and delinquent special assessments received by the City are recognized as revenue for the current year. Special assessments are collected by the County and remitted by December 31 (remitted to the City the following January) and are also recognized as revenue for the current year. All remaining delinquent, deferred and special deferred assessments receivable in governmental funds are completely offset by deferred inflows of resources.

I. INVENTORY

For governmental funds, the original cost of materials and supplies are recorded as expenditures at the time of purchase. These funds do not maintain material amounts of inventories.

Inventories of the proprietary funds are stated at cost, which approximates market, using the first-in, first-out (FIFO) method.

J. PREPAID ITEMS

Certain prepayments 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 reported using the consumption method and recorded as expenditures/expenses at the time of consumption.

K. LEASES RECEIVABLE

Leases receivable are measured at the present value of lease payments expected to be received during the lease terms.

A deferred inflow of resources is recorded for the lease at the commencement of the lease in an amount equal to the initial recording of the lease receivable and is recognized as revenue over the lease term.

L. INTERFUND TRANSACTIONS

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures / expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

The City provides temporary advances to funds that have insufficient cash balances by means of an advance from another fund. Such advances are classified as “advances to/from other funds.” Long-term interfund loans are classified as “interfund loan receivable/payable.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” All other interfund transactions are reported as transfers.

M. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, sidewalks, drainage systems, water and sewer systems, 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 estimated useful life in excess of one year, which have an individual value equal to or greater than the capitalization thresholds for each asset class as follows:

Land	\$10,000
Buildings and building improvements	\$50,000
Improvements other than buildings (land improvements)	\$25,000
Machinery and equipment	\$10,000
Infrastructure and other improvements	\$100,000
Other assets	\$10,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. All existing City infrastructure has been capitalized regardless of date placed in service.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for City purposes, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 40 years for buildings, office furniture and equipment, vehicles, machine shop and equipment and other assets, and 15 to 50 years for infrastructure and other improvements.

N. COMPENSATED ABSENCES

It is the City’s policy to permit employees to accumulate earned but unused vacation, PTO (Personal Time Off), extended leave and sick pay benefits. All vacation pay and PTO and the portion of sick pay allowable as severance is accrued in the government-wide and proprietary fund financial statements. The current portion is calculated based on historical trends.

O. 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 amortized over the life of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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.

P. DEFINED BENEFIT PENSION PLANS

For purposes of measuring the net pension liability, deferred outflows and inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to and 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.

Q. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future periods and so will *not* be recognized as an outflow of resources (expense) until that time. The City has two items that qualify for reporting in this category. Pension related deferred outflows of resources are reported in the government-wide statement of net position and the proprietary funds statement of net position. OPEB related deferred outflows of resources are only reported in the governmental activities column of the government-wide statement of net position as amounts applicable to business-type activities are immaterial.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to future periods, and therefore, will not be recognized as an inflow of resources (revenue) until that time. Lease related deferred inflows of resources are reported in the government-wide statement of net position and the governmental funds balance sheet. Pension related deferred inflows of resources are reported in the government-wide statement of net position and the proprietary funds statement of net position. OPEB related deferred inflows of resources are only reported in the governmental activities column of the government-wide statement of net position as amounts applicable to business-type activities are immaterial. The City also has a type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from the following sources: property taxes and special assessments not collected within 60 days from year-end.

R. FUND BALANCE CLASSIFICATIONS

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

Nonspendable - consists of amounts that are not in spendable form, such as prepaid items and corpus of any permanent fund.

Restricted - consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - consists of internally imposed constraints. These constraints are established by a resolution approved by the City Council, and committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by resolution.

Assigned - consists of internally imposed constraints for the specific purpose of the City's intended use. These constraints are established by the City Council and/or management. The City Council passed a resolution authorizing the Finance Director to assign fund balances and their intended uses.

Unassigned - is the residual classification for the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, and then use unrestricted resources as they are needed. When committed, assigned or unassigned resources are available for use, it is the City's policy to use resources in the following order: 1) committed 2) assigned and 3) unassigned.

The City formally adopted a fund balances policy for the general fund. The policy establishes an unassigned fund balance range of 40% - 50% of general fund operating expenditures.

S. USE OF ESTIMATES

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

Note 2 DEPOSITS AND INVESTMENTS

A. DEPOSITS

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

Minnesota Statutes require that insurance, surety bonds or collateral protect all City deposits. The market value of collateral pledged must equal 110% of deposits not covered by insurance or bonds. Securities pledged as collateral are required to be held in safekeeping by the City or in a financial institution other than that furnishing the collateral. Minnesota Statute 118A.03 identifies allowable forms of collateral.

Custodial Credit Risk – the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City has no additional deposit policies addressing custodial credit risk.

At December 31, 2022, the bank balance of the City's deposits with financial institutions was \$9,234,256 and the carrying amount was \$8,963,723. All deposits were covered by federal depository insurance or by collateral pledge and held in the City's name.

B. INVESTMENTS

Subject to rating, yield, maturity and issuer requirements as prescribed by statute, Minnesota Statutes 118A.04 and 118A.05 authorize the City to invest in United States securities, state and local securities, commercial paper, time deposits, temporary general obligation bonds, repurchase agreements, Minnesota joint powers investment trusts and guaranteed investment contracts.

CITY OF LINO LAKES, MINNESOTA
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At December 31, 2022, the City had the following investments and maturities:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)		
			Less Than 1	1 - 3	3 - 6
Municipal bonds	*	\$20,784,250	\$2,549,271	\$8,622,580	\$9,612,399
Brokered certificates of deposit	Not rated	12,044,627	3,289,829	5,956,364	2,798,434
Federal agency securities	AA+	6,864,573	1,252,431	-	5,612,142
4M fund	Not rated	1,585,017	1,585,017	-	-
First American Gov't Obligation Fund	AAAm	893,735	893,735	-	-
Total		<u>\$42,172,202</u>	<u>\$9,570,283</u>	<u>\$14,578,944</u>	<u>\$18,022,975</u>
* AAA \$2,991,680; AA+ \$5,179,333; AA \$9,039,829; AA- \$2,938,238; A+ \$535,866; A \$99,304			Total investments	\$42,172,202	
Ratings per Moody's or S&P			Deposits	8,963,723	
			Petty cash	1,440	
			Total cash and investments	<u>\$51,137,365</u>	

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy Note is based on the valuation inputs used to measure the fair value of the asset. The hierarchy has three levels. Level 1 investments are valued using inputs that are based on quoted prices in active markets for identical assets. Level 2 investments are valued using inputs that are based on quoted prices for similar assets or inputs that are observable, either directly or indirectly. Level 3 investments are valued using inputs that are unobservable.

The City has the following recurring fair value measurements at December 31, 2022:

Investment Type	12/31/2022	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Municipal bonds	\$20,784,250	\$ -	\$20,784,250	\$ -
Brokered certificates of deposit	12,044,627	-	12,044,627	-
Federal agency securities	6,864,573	-	6,864,573	-
		<u>\$0</u>	<u>\$39,693,450</u>	<u>\$0</u>
Investments not categorized:				
4M fund	1,585,017			
First American Gov't Obligation fund	893,735			
Total investments	<u>\$42,172,202</u>			

The 4M fund is an external investment pool investment which is regulated by Minnesota Statutes and the Board of Directors of the League of Minnesota Cities. It is an unrated pool and the fair value of the position in the pool is the same as the value of pool shares. The pool is managed to maintain a portfolio weighted average maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) of \$1 per share. The pool measures its investments at amortized cost in accordance with GASB Statement No. 79. The 4M Plus fund requires funds to be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period are subject to penalty equal to 7 days interest on the amount withdrawn.

The First American Government Obligation money market fund is an external investment pool. The fund seeks to maintain a constant net asset value (NAV) of \$1 per share. The securities held by the fund are valued on the basis of amortized cost. Shares may be redeemed without penalty on any business day.

C. INVESTMENT RISKS

Custodial Credit Risk – Investments – For investments in securities, custodial credit risk is the risk that in the event of failure of the counterparty to a transaction, the City will not be able to recover the value of its investment securities that are in the possession of an outside party. Investments in investment pools and money markets are not evidenced by securities that exist in physical or book entry form, and therefore are not subject to custodial credit risk disclosures. The City’s investment policy requires its brokers be licensed with the appropriate federal and state agencies. A minimum capital requirement of \$5,000,000 and at least five years of operation is mandatory. Investments in securities are held by the City’s broker-dealers. The securities at each broker-dealer are insured \$500,000 through SIPC. Each broker-dealer has provided additional protection by providing additional insurance. This insurance is subject to aggregate limits applied to all of the broker-dealer’s accounts.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City’s policy to minimize interest rate risk includes investing primarily in short-term securities and structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations.

Credit Risk – Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The City’s policy to minimize credit risk includes limiting investing funds to those allowable under Minnesota Statute 118A, annually appointing all financial institutions where investments are held, and diversifying the investment portfolio. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government’s investment in a single issuer. The City places no limit on the amount it may invest in any one issuer. At December 31, 2022, no individual investments exceeded 5% of the City’s total investment portfolio.

Note 3 RECEIVABLES

A. LONG-TERM RECEIVABLES

Significant receivable balances not expected to be collected within one year of December 31, 2022 are as follows:

	Property Taxes Receivable	Special Assessments Receivable	Leases Receivable	Total
Major Funds:				
General Fund	\$30,947	\$ -	\$490,746	\$521,693
G.O. Improvement Note of 2009A	-	1,468,253	-	1,468,253
Building and Facilities Area and Unit Charge	-	-	1,301,370	1,301,370
-	-	1,718,446	-	1,718,446
Nonmajor Funds	-	1,232,522	-	1,232,522
	<u>\$30,947</u>	<u>\$4,419,221</u>	<u>\$1,792,116</u>	<u>\$6,242,284</u>
Total	<u>\$30,947</u>	<u>\$4,419,221</u>	<u>\$1,792,116</u>	<u>\$6,242,284</u>

B. LEASES RECEIVABLE

The City leases a portion of its water towers for cellular tower antenna sites. These leases are non-cancelable for a period of 5 years, with two to four renewal periods of 5 years each at the lessee's option. The City considers the likelihood of these options being exercised to be greater than 50%. The agreements call for monthly lease payments between \$1,855 and \$3,528, with increases of either 4% annually or 7.5% upon exercising renewal options. The lease receivables are measured at the present value of the future minimum lease payments expected to be received during the lease term at a discount rate of 5% which is based on the rate available to finance equipment over the same time periods.

The City leases space within its City Hall Complex to New Creations Child Care and Learning Center. The lease expires June 30, 2029, however, effective August 1, 2024 the City has the option to terminate the lease with at least 12 months written notice. The City considers the likelihood of cancelling the lease agreement to be less than 50%. The agreement calls for monthly lease payments of \$6,785, with annual increases of 3% through the end of the lease term. There are no renewal options stated in the lease agreement. The lease receivable is measured at the present value of the future minimum lease payments expected to be received during the lease term at a discount rate of 5% which is based on the rate available to finance equipment over the same time periods.

At December 31, 2022 the entity recorded \$1,924,147 in lease receivables and deferred inflows of resources for these arrangements.

Total revenue recognized in relation to these leases is as follows:

	<u>2022</u>
Amortization of lease-related deferred inflows:	
Antenna leases	\$58,566
City Hall Complex lease	<u>60,904</u>
Total revenue recognized resulting from deferred inflow amortization	119,470
Interest revenue	99,500
Common area maintenance charges	<u>28,000</u>
 Total revenue recognized in relation to leased assets	 <u><u>246,970</u></u>

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
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Note 4 UNAVAILABLE REVENUE

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of unavailable revenue reported in the governmental funds are as follows:

	Property Taxes Receivable	Special Assessments Receivable	Total
Major Funds:			
General Fund	\$73,684	\$1,130	\$74,814
G.O. Improvement Note of 2009A	-	1,492,783	1,492,783
Area and Unit Charge	-	1,853,957	1,853,957
Nonmajor Funds	-	1,370,889	1,370,889
 Total	 <u>\$73,684</u>	 <u>\$4,718,759</u>	 <u>\$4,792,443</u>

Note 5 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$5,675,330	\$ -	\$ -	\$ -	\$5,675,330
Wetland credits	49,042	-	-	-	49,042
Construction in progress	7,861,679	5,192,365	(2,779,225)	(1,639,217)	8,635,602
Total capital assets, not being depreciated	<u>13,586,051</u>	<u>5,192,365</u>	<u>(2,779,225)</u>	<u>(1,639,217)</u>	<u>14,359,974</u>
Capital assets, being depreciated:					
Buildings	16,613,793	-	-	-	16,613,793
Office equipment and furniture	830,171	-	(3,826)	-	826,345
Vehicles	4,723,415	336,865	(244,975)	-	4,815,305
Machinery and shop equipment	2,894,223	84,290	(101,844)	-	2,876,669
Other equipment	1,874,394	774,904	(9,016)	-	2,640,282
Infrastructure	100,049,207	3,740,082	(1,261,925)	-	102,527,364
Total capital assets, being depreciated	<u>126,985,203</u>	<u>4,936,141</u>	<u>(1,621,586)</u>	<u>0</u>	<u>130,299,758</u>
Less accumulated depreciation for:					
Buildings	6,502,295	651,425	-	-	7,153,720
Office equipment and furniture	576,778	53,921	(3,825)	-	626,874
Vehicles	2,914,050	302,467	(244,975)	-	2,971,542
Machinery and shop equipment	1,768,481	240,603	(88,745)	-	1,920,339
Other equipment	808,567	76,214	(9,016)	-	875,765
Infrastructure	66,872,828	2,228,744	(1,261,925)	-	67,839,647
Total accumulated depreciation	<u>79,442,999</u>	<u>3,553,374</u>	<u>(1,608,486)</u>	<u>0</u>	<u>81,387,887</u>
Total capital assets being depreciated - net	<u>47,542,204</u>	<u>1,382,767</u>	<u>(13,100)</u>	<u>0</u>	<u>48,911,871</u>
Governmental activities capital assets - net	<u>\$61,128,255</u>	<u>\$6,575,132</u>	<u>(\$2,792,325)</u>	<u>(\$1,639,217)</u>	<u>\$63,271,845</u>

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
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	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
Construction in progress	\$3,239,205	\$5,862,734	(\$858,062)	\$1,639,217	\$9,883,094
Capital assets, being depreciated:					
Machinery and shop equipment	669,743	120,411	-	-	790,154
Water and sewer systems	62,170,891	849,067	-	-	63,019,958
Total capital assets, being depreciated	<u>62,840,634</u>	<u>969,478</u>	<u>0</u>	<u>0</u>	<u>63,810,112</u>
Accumulated depreciation for:					
Machinery and shop equipment	301,254	59,085	-	-	360,339
Water and sewer systems	22,212,569	1,327,735	-	-	23,540,304
Total accumulated depreciation	<u>22,513,823</u>	<u>1,386,820</u>	<u>0</u>	<u>0</u>	<u>23,900,643</u>
Total capital assets being depreciated - net	<u>40,326,811</u>	<u>(417,342)</u>	<u>0</u>	<u>0</u>	<u>39,909,469</u>
Business-type activities capital assets - net	<u>\$43,566,016</u>	<u>\$5,445,392</u>	<u>(\$858,062)</u>	<u>\$1,639,217</u>	<u>\$49,792,563</u>

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

Governmental activities:	
General government	\$556,185
Public safety	308,091
Public works	2,372,054
Culture and recreation	316,194
Conservation of natural resources	850
Total depreciation expense - governmental activities	<u>\$3,553,374</u>
Business-type activities:	
Water	\$789,107
Sewer	597,713
Total depreciation expense - business-type activities	<u>\$1,386,820</u>

CITY OF LINO LAKES, MINNESOTA
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Note 6 LONG-TERM DEBT

The City issues general obligation bonds and certificates of indebtedness to provide funds for the acquisition and construction of major capital facilities and equipment. City indebtedness at December 31, 2022 consisted of the following:

	Issue Date	Maturity Date	Interest Rate	Original Issue	Payable 12/31/2022
Governmental activities:					
General Obligation Bonds:					
G.O. TIF Bonds, Series 2007A	07/15/07	02/01/24	4.00% - 4.125%	\$4,215,000	\$545,000
G.O. Refunding Bonds, Series 2012A	11/15/12	02/01/24	1.00% - 2.00%	2,015,000	330,000
G.O. Bonds, Series 2015A	08/01/15	02/01/31	2.00% - 3.00%	3,095,000	1,900,000
EDA Lease Revenue Bonds, Series 2015B	10/01/15	04/01/36	2.00% - 3.00%	4,350,000	3,300,000
G.O. Utility Revenue Bonds, Series 2016A	11/23/16	02/01/27	2.00%	1,420,000	735,000
G.O. Tax Abatement Refunding Bonds, Series 2016C	11/23/16	02/01/23	1.00% - 1.50%	1,600,000	305,000
G.O. Bonds, Series 2018A	12/19/18	02/01/34	3.00% - 5.00%	6,915,000	6,070,000
G.O. Utility Revenue Bonds, Series 2020A	07/08/20	02/01/35	2.00% - 4.00%	4,330,000	3,825,000
G.O. Street Reconstruction Bonds, Series 2021A	07/15/21	02/01/32	1.00% - 4.00%	1,815,000	1,815,000
Total General Obligation Bonds				<u>29,755,000</u>	<u>18,825,000</u>
Special Assessment Bonds:					
G.O. Improvement Bonds, Series, 2013A	07/15/13	02/01/24	1.25% - 4.00%	615,000	130,000
G.O. Improvement Bonds, Series 2014A	11/20/14	02/01/26	0.40% - 2.30%	2,645,000	500,000
Total Special Assessment Bonds				<u>5,235,000</u>	<u>630,000</u>
Direct Borrowings:					
G.O. Capital Note, Series 2016A	04/14/16	02/01/26	2.00%	294,525	70,125
G.O. Certificates of Indebtedness, Series 2020	01/01/20	12/31/23	1.00%	294,235	100,235
Total Direct Borrowings				<u>892,660</u>	<u>170,360</u>
Unamortized bond premiums				1,102,333	812,019
Unamortized bond discounts				(38,362)	(5,266)
Compensated absences payable				N/A	790,826
Total Government Activities				<u>\$36,946,631</u>	<u>\$21,222,939</u>
Business-Type Activities:					
Compensated absences payable				N/A	<u>\$68,172</u>

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
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CHANGES IN LONG-TERM DEBT

The following is a schedule of changes in City indebtedness for the year ended December 31, 2022:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General obligation bonds	\$20,670,000	\$ -	\$1,845,000	\$18,825,000	\$2,090,000
Special assessment bonds	845,000	-	215,000	630,000	215,000
Direct borrowings	434,720	-	264,360	170,360	134,885
Total bonds and notes payable	21,949,720	-	2,324,360	19,625,360	2,439,885
Unamortized bond premiums	889,410	-	77,391	812,019	-
Unamortized bond discounts	(7,948)	-	(2,682)	(5,266)	-
Compensated absences payable	857,546	622,503	689,223	790,826	577,303
Total governmental activities	<u>\$23,688,728</u>	<u>\$622,503</u>	<u>\$3,088,292</u>	<u>\$21,222,939</u>	<u>\$3,017,188</u>
Business-Type Activities:					
Compensated absences payable	<u>\$50,396</u>	<u>\$45,714</u>	<u>\$27,938</u>	<u>\$68,172</u>	<u>\$59,309</u>

DESCRIPTIONS OF LONG-TERM DEBT

General Obligation Bonds – the bonds were issued for improvements or projects which benefited the City as a whole and, therefore, are repaid from ad valorem levies.

Special Assessment Bonds – the bonds were issued to finance various improvements and will be repaid primarily from special assessments levied on the properties benefiting from the improvements. However, some issues are partly financed by ad valorem levies.

Utility Revenue Bonds – the Bonds were issued to finance various improvements in the water fund and will be repaid primarily from pledged revenues derived from the constructed assets.

Certificates of Indebtedness – the certificates were issued to finance capital purchases in accordance with the City’s Capital Equipment Replacement Schedule and will be repaid from ad valorem levies.

Capital Note – the note was issued to fund the cost of the acquisition of capital equipment to be used by the North Metro Telecommunications Commission in the operation of a cable communications system. The note will be repaid from franchise fee revenue.

The City’s agreements related to direct borrowings do not contain any significant events of default or termination events with finance-related consequences, other than a commitment to pledge future property tax and franchise fee revenues.

CITY OF LINO LAKES, MINNESOTA
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DEBT SERVICE REQUIREMENTS

Future principal and interest payments required to retire long-term debt are as follows:

<u>Years Ending</u> <u>December 31</u>	<u>Bonded Debt</u>		<u>Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$2,305,000	\$570,817	\$134,885	\$2,405
2024	2,080,000	501,795	35,475	710
2025	1,615,000	444,190	-	-
2026	1,525,000	394,554	-	-
2027	1,540,000	341,433	-	-
2028-2032	7,125,000	1,003,464	-	-
2033-2036	3,265,000	160,931	-	-
Total	<u>\$19,455,000</u>	<u>\$3,417,184</u>	<u>\$170,360</u>	<u>\$3,115</u>

It is not practicable to determine the specific year for payment of long-term compensated absences payable. For governmental activities, compensated absences are liquidated by the General Fund and The Rookery Activity Center Fund. For business-type activities, compensated absences are liquidated by the Water, Sewer and Storm Water Funds.

DEFERRED AD VALOREM TAX LEVIES – BONDED DEBT

All long-term bonded indebtedness is backed by the full faith and credit of the City, including special assessment and revenue bond issues. General Obligation bond issues are financed by ad valorem tax levies and special assessment bond issues are partially financed by ad valorem tax levies in addition to special assessments levied against the benefiting properties. When a bond issue to be financed partially or completely by ad valorem tax levies is sold, specific annual amounts of such tax levies are stated in the bond resolution and the County Auditor is notified and instructed to levy these taxes over the appropriate years. The future tax levies are subject to cancellation when and if the City has provided alternative sources of financing. The City Council is required to levy any additional taxes found necessary for full payment of principal and interest.

CITY OF LINO LAKES, MINNESOTA
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REVENUE PLEDGED

Future revenue pledged for the payment of long-term debt is as follows:

Bond Issue	Use of Proceeds	Revenue Pledged		Current Year		
		Type	Term of Pledge	Remaining Principal and Interest	Principal and Interest Paid	Pledged Revenue Received
Certificates of Indebtedness	Equipment purchases	Ad valorem taxes	2019- 2023	\$101,237	\$233,843	\$245,535
2007A G.O. TIF Bonds	Infrastructure improvements	Tax increment, MSA funding via transfers	2008 - 2024	\$567,791	\$272,504	\$272,504
2012A G.O. Bonds	Infrastructure improvements	Ad valorem taxes, special assessments	2013 - 2024	\$335,363	\$166,400	\$178,794
2013A Improvement Bonds	Infrastructure improvements	Special assessments	2014 - 2024	\$135,200	\$71,500	\$39,000
2014A Improvement Bonds	Infrastructure improvements	Special assessments	2015 - 2026	\$518,479	\$162,055	\$123,704
2015A G.O. Bonds	Infrastructure improvements	Ad valorem taxes	2016 - 2031	\$2,116,044	\$252,163	\$267,869
2015B EDA Lease Revenue Bonds	Construction of a fire station	Ad valorem taxes	2016 - 2036	\$4,187,194	\$299,013	\$316,300
2016A Capital Note	Cable communications equipment	Franchise fees	2016 - 2024	\$72,237	\$35,904	\$37,699
2016A Utility Revenue Bonds	Water infrastructure improvements	Trunk utility charges via transfers	2017 - 2027	\$772,050	\$156,100	\$156,100
2016C G.O. Tax Abatement Bonds	Infrastructure improvements	Ad valorem taxes	2017 - 2023	\$307,288	\$296,605	\$325,054
2018A G.O. Bonds	Infrastructure improvements	Ad valorem taxes, trunk utility charges, special assessments	2019-2034	\$7,457,819	\$637,538	\$527,213
2020A G.O. Utility Revenue Bonds	Infrastructure improvements	Trunk utility charges via transfers	2021-2035	\$4,492,700	\$348,400	\$348,400
2021A G.O. Street Reconstruction Bonds	Infrastructure improvements	Ad valorem taxes	2021-2032	\$1,982,258	\$36,237	\$209,680

Note 7 **DEFINED BENEFIT PENSION PLANS – PERA**

A. PLAN DESCRIPTION

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

1. General Employees Retirement Fund (GERF)

All full-time (with the exception of employees covered by PEPFF) and certain part-time employees of the City are covered by the General Employees Retirement Fund (GERF). GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Public Employees Police and Fire Fund (PEPFF)

The PEPFF, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the PEPFF also covers police officers and firefighters belonging to local relief associations that elected to merge with and transfer assets and administration to PERA.

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.

1. GERF Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated members. Members hired prior to July 1, 1989 receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first ten years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7% for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. 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. For 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 reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or

after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. PEPFF Benefits

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

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced 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.

1. GERS Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2022 and the City was required to contribute 7.5% for Coordinated Plan members. The City's contributions to the GERS for the year ended December 31, 2022 were \$272,865. The City's contributions were equal to the required contributions as set by state statute.

2. PEPFF Contributions

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2022 and the City was required to contribute 17.70% for Police and Fire Plan members. The City's contributions to the PEPFF for the year ended December 31, 2022 were \$524,594. The City's contributions were equal to the required contributions as set by state statute.

D. PENSION COSTS

1. GERS Pension Costs

At December 31, 2022, the City reported a liability of \$3,389,774 for its proportionate share of GERS'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 non-employer 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 \$99,480.

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The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0428% at the end of the measurement period and 0.0391% for the beginning of the period.

City's proportionate share of the net pension liability	\$3,389,774
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>99,480</u>
Total	<u>\$3,489,254</u>

For the year ended December 31, 2022, the City recognized pension expense of \$514,795 for its proportionate share of the GERS's pension expense. In addition, the City recognized an additional \$14,865 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the GERS.

At December 31, 2022, the City reported its proportionate share of the GERS's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$28,314	\$36,351
Changes in actuarial assumptions	767,167	14,383
Net collective between projected and actual investment earnings	62,697	-
Changes in proportion	161,326	22,813
Contributions paid to PERA subsequent to the measurement date	145,293	-
Total	<u>\$1,164,797</u>	<u>\$73,547</u>

The \$145,293 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Pension Expense</u>
2022	\$335,668
2023	357,984
2024	(54,249)
2025	306,554
2026	-
Thereafter	-

2. PEPFF Pension Costs

At December 31, 2022, the City reported a liability of \$10,300,249 for its proportionate share of the PEPFF's net pension liability. The net pension liability was measured as of June 30, 2022 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, 2021 through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.2367% at the end of the measurement period and 0.2234% for the beginning of the period.

The State of Minnesota also contributed \$18 million to PEPFF during the plan fiscal year ended June 30, 2022. The contribution consisted of \$9 million in direct state aid that meets the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The direct state aid was paid on October 1, 2021. Thereafter, by October 1 of each year, the state will pay \$9 million to the PEPFF until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later.

The State of Minnesota is included as a non-employer contributing entity in the PEPFF Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9 million in direct state aid. PEPFF employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2022, the City recognized pension expense of \$797,745 for its proportionate share of the Police and Fire Plan's pension expense. The City recognized an additional \$87,304 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the PEPFF.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City recognized \$21,303 for the year ended December 31, 2022 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

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At December 31, 2022, the City reported its proportionate share of the PEPFF’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$630,217	\$ -
Changes in actuarial assumptions	6,063,283	63,313
Net collective between projected and actual investment earnings	143,467	-
Changes in proportion	167,766	317,544
Contributions paid to PERA subsequent to the measurement date	257,286	-
Total	<u>\$7,262,019</u>	<u>\$380,857</u>

The \$257,286 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as outflows:

<u>Year Ended December 31,</u>	<u>Pension Expense</u>
2022	\$1,186,616
2023	1,293,840
2024	1,137,543
2025	2,123,662
2026	882,215
Thereafter	-

The net pension liability will be liquidated by the general, rookery activity center, water, sewer, and storm water funds.

E. ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2022 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.25% per year
Investment Rate of Return	6.50%

The long-term investment rate of return 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 deemed to be reasonable by the actuary. An investment return of 6.50% was deemed to be within that range of reasonableness for financial reporting purposes.

Benefit increases after retirement are assumed to be 1.25% for the GERS. The PEPFF benefit increase is fixed at 1.00% per year and that increase was used in the valuation.

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Salary growth assumptions in the GERF range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service. In the PEPFF, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service.

Mortality rates for GERF were based on the Pub-2010 General Employee Mortality Table. Mortality rates for PEPFF were based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA’s experience.

Actuarial assumptions for GERF are reviewed every four years. The most recent four-year experience study for GERF was completed in 2019. The assumption changes were adopted by the Board and become effective with the July 1, 2020 actuarial valuation. The most recent four-year experience study for PEPFF was completed in 2020 and adopted by the Board and became effective with the July 1, 2021 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2022:

General Employees Fund

Changes in Actuarial Assumptions:

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

Police and Fire Fund

Changes in Actuarial Assumptions:

- The single discount rate was changed from 6.50% to 5.40%.
- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

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 equity	33.5%	5.10%
International equity	16.5%	5.30%
Fixed income	25.0%	0.75%
Private markets	25.0%	5.90%
Totals	100%	

F. DISCOUNT RATE

The discount rate for the GERF used to measure the total pension liability in 2022 was 6.5%. 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 position of the GERF was 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.

In the PEPFF, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through June 30, 2060. Beginning in fiscal year ended June 30, 2061, projected benefit payments exceed the funds' projected fiduciary net position. Benefit payments projected after were discounted at the municipal bond rate of 3.69% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The resulting equivalent single discount rate of 5.40% for the PEPFF was determined to give approximately the same present value of projected benefits when applied to all years of projected benefits as the present value of projected benefits using 6.5% applied to all years of projected benefits through the point of asset depletion and 3.69% thereafter.

G. PENSION LIABILITY SENSITIVITY

The following presents the City's proportionate share of the net pension liability, 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 one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
Proportionate share of the GERF net pension liability	\$5,354,326	\$3,389,774	\$1,778,539
Proportionate share of the PEPFF net pension liability	\$15,588,106	\$10,300,249	\$6,025,333

H. PENSION PLAN FIDUCIARY NET POSITION

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

I. PENSION EXPENSE

Pension expense recognized by the City for the year ended December 31, 2022 is as follows:

GERF	\$529,660
PEPFF	885,049
Fire Pension Plan (Note 8)	<u>54,995</u>
Total	<u><u>\$1,469,704</u></u>

Note 8 DEFINED BENEFIT PENSION PLAN – FIRE DIVISION

A. PLAN DESCRIPTION

The Lino Lakes Public Safety Department – Fire Division participates in the Statewide Volunteer Firefighter Retirement Plan (accounted for in the Volunteer Firefighter Fund), an agent multiple-employer lump-sum defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). The Volunteer Firefighter Plan covers volunteer firefighters of municipal fire departments or independent nonprofit firefighting corporations that have elected to join the plan. As of December 31, 2022, the plan covered 19 active firefighters and two vested terminated fire fighters whose pension benefits are deferred. The plan is established and administered in accordance with *Minnesota Statutes*, Chapter 353G.

B. BENEFITS PROVIDED

The Volunteer Firefighter Plan provides retirement, death, and supplemental benefits to covered firefighters and survivors. Benefits are paid based on the number of years of service multiplied by a benefit level approved by the City. Members are eligible for a lump-sum retirement benefit at 50 years of age with five years of service. Plan provisions include a pro-rated vesting schedule that increases from 5 years at 40% through 20 years at 100%.

C. CONTRIBUTIONS

The Volunteer Firefighter Plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in *Minnesota Statutes*, and voluntary City contributions. The State of Minnesota contributed \$147,799 in fire state aid to the plan for the year ended December 31, 2022. Required employer contributions are calculated annually based on statutory provisions. The City’s statutorily-required contributions to the Volunteer Firefighter Fund for the year ended December 31, 2022 were \$0. The City’s contributions were equal to the required contributions as set by state statute, if applicable.

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D. PENSION COSTS

At December 31, 2022, the City reported a net pension asset of \$446,637 for the Volunteer Firefighter Fund. The net pension asset was measured as of December 31, 2022. 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 fire department. The following table presents the changes in net pension liability during the year.

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a-b)
Beginning balance December 31, 2021	\$501,496	\$1,034,836	(\$533,340)
Changes for the year:			
Service cost	62,261	-	62,261
Interest on pension liability	32,439	-	32,439
Actuarial experience (gains) / losses	(11,917)	-	(11,917)
Projected investment earnings	-	62,090	(62,090)
Asset (gain) loss	-	(213,085)	213,085
Contributions - employer	-	-	-
Contributions - State of MN	-	147,799	(147,799)
Benefit payouts	(46,223)	(46,223)	-
PERA administrative fee	-	(724)	724
Net changes	<u>36,560</u>	<u>(50,143)</u>	<u>86,703</u>
Balance end of year December 31, 2022	<u>\$538,056</u>	<u>\$984,693</u>	<u>(\$446,637)</u>

There were no benefit provision changes during the measurement period.

For the year ended December 31, 2022, the City recognized pension expense of \$54,995.

At December 31, 2022, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual investment earnings	\$114,606	\$ -
Differences between expected and actual economic experience	35,612	46,762
Total	<u>\$150,218</u>	<u>\$46,762</u>

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Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense
2023	\$1,263
2024	16,740
2025	45,219
2026	40,234
2027	-
Thereafter	-

E. ACTUARIAL ASSUMPTIONS

The total pension liability at December 31, 2022, was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

- Retirement eligibility at the later of age 50 or 20 years of service
- Investment rate of return of 6.0%
- Inflation rate of 3.0%

There were no changes in actuarial assumptions in 2022.

F. DISCOUNT RATE

The discount rate used to measure the total pension liability was 6.0%. The projection of cash flows used to determine the discount rate assumed that contributions to the Volunteer Firefighter Fund 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 LIABILITY SENSITIVITY

The following presents the City's net pension asset for the Volunteer Firefighter Fund, calculated using the assumed discount rate as well as what the City's net pension asset would be if it were calculated using a discount rate 1% lower or 1% higher than the current discount rate:

	1% Decrease in Discount Rate (5.0%)	Discount Rate (6.0%)	1% Increase in Discount Rate (7.0%)
Net pension asset	\$411,067	\$446,637	\$480,552

H. PLAN INVESTMENTS

1. Investment Policy

The Minnesota State Board of Investment (SBI) is established by Article XI of the Minnesota Constitution to invest all state funds. Its membership as specified in the Constitution is comprised of the governor (who is designated as chair of the board), state auditor, secretary of state and state attorney general.

All investments undertaken by the SBI are governed by the prudent person rule and other standards codified in *Minnesota Statutes*, Chapter 11A and Chapter 353G.

Within the requirements defined by state law, the SBI, with assistance of the SBI staff and the Investment Advisory Council, establishes investment policy for all funds under its control. These investment policies are tailored to the particular needs of each fund and specify investment objectives, risk tolerance, asset allocation, investment management structure and specific performance standards. Studies guide the on-going management of the funds and are updated periodically.

2. Asset Allocation

To match the long-term nature of the pension obligations, the SBI maintains a strategic asset allocation for the Volunteer Firefighter Plan that includes allocations to domestic equity, international equity, bonds and cash equivalents. The long-term target asset allocation and long-term expected real rate of return is the following:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Stocks	35%	5.10%
International Stocks	15%	5.30%
Bonds	45%	0.75%
Cash	5%	0.00%
	<u>100%</u>	

The 6% long-term expected rate of return on pension plan investments was determined using a building-block method. Best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using both long-term historical returns and long-term capital market expectations from a number of investment management and consulting organizations. The asset class estimates and the target allocations were then combined to produce a geometric, long-term expected real rate of return for the portfolio. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

3. Description of Significant Investment Policy Changes During the Year

The SBI made no significant changes to their investment policy during fiscal year 2022 for the Volunteer Firefighter Fund.

I. PENSION PLAN FIDUCIARY NET POSITION

Detailed information about the Volunteer Firefighter Fund’s fiduciary net position as of June 30, 2022, is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained at www.mnpera.org.

Note 9 POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. PLAN DESCRIPTION

In addition to providing the pension benefits described in Notes 7 and 8, the City provides post-employment health care benefits, as defined in paragraph B, through its group health insurance plan (the plan). The plan is a single-employer defined benefit OPEB plan administered by the City. The authority to provide these benefits is established in Minnesota Statutes Sections 471.61 Subd. 2a and 299A.465. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and collective bargaining agreements with employee groups. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a stand-alone financial report.

B. BENEFITS PROVIDED

The City is required by State Statute to allow retirees to continue participation in the City’s group health insurance plan if the individual terminates service with the City through service retirement or disability retirement. Active employees, who retire from the City when over age 50 and with 20 years of service, may continue coverage with respect to both themselves and their eligible dependent(s) under the City’s health benefits program until age 65.

The City provides health coverage for peace officers or firefighters disabled or killed in the line of duty in accordance with Minnesota Statute 299A.465. The amount of coverage provided is equal to the employer portion of health insurance premiums that would have otherwise been paid if the officer or firefighter was an active employee.

All health care coverage is provided through the City’s group health insurance plans. The retiree is required to pay 100% of their premium cost for the City-sponsored group health insurance plan in which they participate. The premium is a blended rate determined on the entire active and retiree population. Since the projected claims costs for retirees exceed the blended premium paid by retirees, the retirees are receiving an implicit rate subsidy (benefit). The coverage levels are the same as those afforded to active employees. Upon a retiree reaching age 65, Medicare becomes the primary insurer and the City’s plan becomes secondary.

C. PARTICIPANTS

As of the January 1, 2021 actuarial valuation, participants of the plan consisted of:

Active employees	60
Inactive employees or beneficiaries currently receiving benefits	3
Total	63

D. TOTAL OPEB LIABILITY AND CHANGES IN TOTAL OPEB LIABILITY

The City's total OPEB liability of \$463,737 was measured as of December 31, 2022 and was determined by an actuarial valuation as of January 1, 2021. Changes in the total OPEB liability during 2022 were:

Balance - beginning of year	\$502,243
Changes for the year:	
Service cost	59,608
Interest	12,384
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions	(87,527)
Benefit payments	(22,971)
Net changes	<u>(38,506)</u>
Balance - end of year	<u><u>\$463,737</u></u>

The OPEB liability will be liquidated by the general, rookery activity center, water, sewer, and storm water funds.

E. ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	3.00%
Discount rate	4.31%
Investment rate of return	N/A
Healthcare cost trend rates	6.00% for 2022, decreasing 0.25% per year to an ultimate rate of 5% for 2026 and beyond
Retirees' share of benefit-related costs	100%

Since the plan is funded on a pay-as-you-go basis, both the discount rate and the investment rate of return was based on the 20-year AA rated municipal bond rate as of December 31, 2022, obtained from <https://www.spglobal.com/spdji/en/indices/fixed-income/sp-municipal-bond-20-year-high-grade-rate-index/#overview>.

Pre-retirement mortality rates were based on the RP-2014 Total Dataset Mortality with Improvement Scale MP-2020. Post-retirement, disability retirement, and survivor retirement mortality rates were based on the RP-2014 White Collar Mortality with Improvement Scale MP-2020.

Based on past experience of the plan, 50% of future retirees are assumed to continue medical coverage until age 65. 15% of future pre-Medicare retirees are assumed to select spousal coverage. No spousal coverage is assumed for other future retirees. 25% of police/fire employees are assumed to retire at age 60, the balance at age 65. 8% of other City employees are assumed to retire at age 62, the balance at age 65.

F. SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.31%) or 1% higher (5.31%) than the current discount rate:

	1% Decrease 3.31%	Discount Rate 4.31%	1% Increase 5.31%
Total OPEB liability	<u>\$504,734</u>	<u>\$463,737</u>	<u>\$425,899</u>

G. SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE HEALTHCARE COST TREND RATES

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5% decreasing to 4%) or 1% higher (7% decreasing to 6%) than the current healthcare cost trend rates:

	1% Decrease (5% decreasing to 4%)	Healthcare Cost Trend Rates (6% decreasing to 5%)	1% Increase (7% decreasing to 6%)
Total OPEB liability	<u>\$398,584</u>	<u>\$463,737</u>	<u>\$542,761</u>

H. OPEB EXPENSE AND DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES RELATED TO OPEB

For the year ended December 31, 2022, the City recognized \$20,353 of OPEB expense. At December 31, 2022, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$8,495	\$397,113
Changes in assumptions	<u>73,111</u>	<u>78,024</u>
Total	<u><u>\$81,606</u></u>	<u><u>\$475,137</u></u>

Deferred outflows and inflows of resources relate almost exclusively to the public safety function, and therefore, have been allocated entirely to governmental activities.

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	OPEB Expense
2023	(\$51,640)
2024	(51,640)
2025	(51,640)
2026	(51,640)
2027	(51,640)
Thereafter	(135,331)
	<u><u>(\$393,531)</u></u>

Note 10 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND BALANCES

The City has deficit fund balances at December 31, 2022 as follows:

	Fund Balance Deficit
Major Funds:	
The Rookery Activity Center	(\$263,755)
G.O. Improvement Bonds of 2016B	(2,339,303)
Nonmajor Funds:	
Tax Increment Financing 1-11	(33,450)
Comp Plan Update	(1,729)

The City intends to fund these deficits through transfers from other funds and tax increment collections.

B. EXPENDITURES IN EXCESS OF BUDGET

The following is a listing of departments within the General Fund that exceeded budget appropriations:

	Final Budget	Actual	Overage
General government:			
Engineering	\$97,365	\$99,888	\$2,523
Public safety:			
Fire	845,499	848,628	3,129
Public works:			
Fleet	722,940	724,128	1,188
Culture and recreation:			
Parks	733,711	740,757	7,046
Recreation	44,538	45,093	555

Expenditures of the Rookery Activity Center special revenue fund exceeded budget appropriations by \$1,466,525. However, revenues exceeded the budget by \$1,500,118.

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

Note 11 INTERFUND RECEIVABLES AND PAYABLES

Short-term advances to funds that have insufficient cash balances are classified as advances to/from other funds. Long-term interfund loans are classified as interfund loan receivable/payable. A summary of interfund receivables and payables at December 31, 2022 is as follows:

	<u>Receivable</u>	<u>Payable</u>
Short-term advances:		
Major Funds:		
The Rookery Activity Center	\$ -	\$89,627
Nonmajor Funds:		
Closed Bond Fund	125,763	-
Tax Increment Financing 1-11	-	34,407
Comp Plan Update	-	1,729
	<u>\$125,763</u>	<u>\$125,763</u>
Long-term interfund loans:		
Major Funds:		
G.O. Improvement Bonds of 2016B	\$ -	\$2,339,303
Building and Facilities	1,780,193	-
Sewer Fund	559,110	-
	<u>\$2,339,303</u>	<u>\$2,339,303</u>

Note 12 INTERFUND TRANSFERS

Individual fund transfers for fiscal year 2022 are as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major Funds:		
General Fund	\$40,000	\$321,750
The Rookery Activity Center	20,626	-
G.O. Improvement Note of 2009A	-	757,433
G.O. Improvement Bonds of 2016B	130,779	-
Area and Unit Charge	288,630	628,204
MSA Construction	757,433	438,505
Water Fund	-	573,283
Storm Water Fund	76,620	-
Nonmajor governmental funds	<u>2,134,007</u>	<u>728,920</u>
Total	<u>\$3,448,095</u>	<u>\$3,448,095</u>

During 2022, transfers were made to provide funding for capital improvement projects and capital outlay in accordance with the City's capital improvement plan. Transfers were also made to provide resources for debt service payments and to allocate financial resources to funds that received benefit from services provided by another fund. These transfers are routine and consistent with past practices.

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

Note 13 FUND BALANCE

At December 31, 2022, a summary of the governmental fund balance classifications is as follows:

	General Fund	The Rookery Activity Center	G.O. Improvement Note of 2009A	G.O. Improvement Bonds of 2016B	Building and Facilities	Area and Unit Charge	MSA Construction	Other Governmental Funds	Total
Nonspendable:									
Prepaid items	\$518,196	\$50,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,500	\$570,234
Corpus of permanent fund	-	-	-	-	-	-	-	100,000	100,000
Total nonspendable	<u>518,196</u>	<u>50,538</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>101,500</u>	<u>670,234</u>
Restricted for:									
Debt service	-	-	-	-	-	-	-	5,144,324	5,144,324
Capital improvements	-	-	-	-	-	-	-	471,122	471,122
Park improvements	-	-	-	-	-	-	-	1,948,963	1,948,963
Economic development	-	-	-	-	-	-	-	225,000	225,000
Blue Heron Days	-	-	-	-	-	-	-	15,248	15,248
Narcotics & forfeiture funds	-	-	-	-	-	-	-	174,431	174,431
K-9 Unit purposes	-	-	-	-	-	-	-	14,831	14,831
Tax increment purposes	-	-	-	-	-	-	-	221,817	221,817
Environmental purposes	-	-	-	-	-	-	-	33,006	33,006
Total restricted	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,248,742</u>	<u>8,248,742</u>
Committed for:									
Future projects	58,600	-	-	-	-	-	-	-	58,600
Economic development	-	-	-	-	-	-	-	1,137	1,137
Cable TV and communications purposes	-	-	-	-	-	-	-	253,328	253,328
Total committed	<u>58,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>254,465</u>	<u>313,065</u>
Assigned for:									
Capital improvements	-	-	1,353	-	2,717,074	9,059,894	3,819,453	3,894,437	19,492,211
Unassigned	7,509,721	(314,293)	-	(2,339,303)	-	-	-	(35,179)	4,820,946
Total fund balance	<u>\$8,086,517</u>	<u>(\$263,755)</u>	<u>\$1,353</u>	<u>(\$2,339,303)</u>	<u>\$2,717,074</u>	<u>\$9,059,894</u>	<u>\$3,819,453</u>	<u>\$12,463,965</u>	<u>\$33,545,198</u>

Note 14 TAX INCREMENT DISTRICTS

The City is the administrating authority for four tax increment districts. The City’s tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance which could have a material effect on the financial statements.

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

The following table reflects values at December 31, 2022:

	TIF 1-10 Panattoni	TIF 1-11 Woods Edge	TIF 1-12 Clearwater Creek	TIF 1-13 Lyngblomsten
Authorizing law	M.S. 469	M.S. 469	M.S. 469	M.S. 469
Year established	2004	2005	2017	2019
Final year of district	2023	2031	2026	2030
Net tax capacity:				
Original	\$15,869	\$16,236	\$21,416	\$15,761
Current	<u>428,744</u>	<u>492,729</u>	<u>449,373</u>	<u>20,669</u>
Captured - retained	<u>\$412,875</u>	<u>\$476,493</u>	<u>\$427,957</u>	<u>\$4,908</u>

The City provides tax abatements pursuant to Minnesota Statutes 469.174 to 469.1794 (Tax Increment Financing) through a pay-as-you-go note program. Tax increment financing (TIF) can be used to encourage private development, redevelopment, renovation and renewal, growth in low to moderate income housing, and economic development within the City. TIF captures the increase in tax capacity and property taxes from development or redevelopment to provide funding for the related project.

TIF District 1-12 has an outstanding pay-as-you-go revenue note. Tax Increment Revenue Note Series 2017 was issued in the principal sum of \$1,200,000. The note is not a general obligation of the City and is payable solely from available tax increments. Accordingly, the note is not reflected in the financial statements of the City. Principal payments are due August 1st and February 1st and are equal to 80% of the Tax Increment revenues collected in the preceding six months. Current year payments on the note totaled \$178,546 and the outstanding balance at December 31, 2022 was \$297,254.

Note 15 COMMITMENTS AND CONTINGENCIES

A. LITIGATION

Existing and pending lawsuits, claims and other actions in which the City is a defendant are either covered by insurance, of an immaterial amount, or, in the judgment of the City’s management, remotely recoverable by plaintiffs.

B. FEDERAL AND STATE FUNDS

The City receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2022.

C. COMMITTED CONTRACTS

At December 31, 2022, the City had commitments of \$240,469 for uncompleted construction contracts.

Note 16 RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters.

Workers compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The City pays an annual premium to LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through Workers Compensation Reinsurance Association (WCRA) as required by law. For workers compensation, the City is not subject to a deductible. The City's workers compensation coverage is retrospectively rated. With this type of coverage, final premiums are determined after loss experience is known. The amount of premium adjustment, if any, is considered immaterial and not recorded until received or paid.

Property and casualty insurance is provided through a pooled self-insurance program through the LMCIT. The City pays an annual premium to the LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through commercial companies for claims in excess of various amounts. The City retains risk for the deductible portion of the insurance policies and for any exclusions from the insurance policies. These amounts are considered immaterial to the financial statements.

The City continues to carry commercial insurance for all other risks of loss, including disability and employee health insurance.

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

Note 17 ADOPTION OF NEW ACCOUNTING STANDARDS

The City implemented GASB Statement No. 87, *Leases*, for the year ended December 31, 2022. As a result, leases receivable and deferred inflows of resources related to leases are recorded within the governmental funds balance sheet and the government-wide statement of net position. Comparative amounts for the year ended December 31, 2021 have been restated within the management's discussion and analysis as a result of implementation. There was no impact on net position or fund balance due to implementing the standard.

In addition, the City implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*, for the year ended December 31, 2022. See Note 18 for further details.

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

Note 18 CHANGE WITHIN THE FINANCIAL REPORTING ENTITY

During 2022, the City made changes within its financial reporting entity, by moving its storm water activities from a governmental fund into a new business-type activities – enterprise fund. This resulted in adjustments to and restatements of beginning net position and fund net position for the year ended December 31, 2022, as follows:

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances		
	Proprietary Funds	Government-Wide	
	Storm Water	Governmental Activities	Business-Type Activities
<u>Net position:</u>			
January 1, as previously reported	\$0	\$74,852,362	\$59,991,618
Change within financial reporting entity *	(55,157)	55,157	(55,157)
January 1, as restated	<u>(55,157)</u>	<u>\$74,907,519</u>	<u>\$59,936,461</u>
<u>* Change within financial reporting entity:</u>			
Deferred outflows related to pensions	\$31,171	(\$31,171)	\$31,171
Net pension liability	(44,842)	44,842	(44,842)
Deferred inflows related to pensions	<u>(41,486)</u>	<u>41,486</u>	<u>(41,486)</u>
Net position	<u>(55,157)</u>	<u>\$55,157</u>	<u>(\$55,157)</u>

Note 19 RECENTLY ISSUED ACCOUNTING STANDARDS

The Governmental Accounting Standards Boards (GASB) recently approved the following statements which were not implemented for these financial statements:

Statement No. 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2022.

Statement No. 96 *Subscription-Based Information Technology Arrangements*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2022.

Statement No. 99 *Omnibus 2022*. The provisions of this Statement contain multiple effective dates, the first being for reporting periods beginning after June 15, 2022.

Statement No. 101 *Compensated Absences*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2023.

The effect these standards may have on future financial statements is not determinable at this time, but it is expected that Statement No. 96 may have a material impact.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2022

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
General property taxes:				
Current and delinquent	\$8,788,619	\$8,781,219	\$8,753,898	(\$27,321)
Penalties and interest	500	500	5,577	5,077
Total general property taxes	<u>8,789,119</u>	<u>8,781,719</u>	<u>8,759,475</u>	<u>(22,244)</u>
Licenses and permits:				
Business	143,175	105,575	101,801	(3,774)
Non-business	889,627	1,232,627	1,247,111	14,484
Total licenses and permits	<u>1,032,802</u>	<u>1,338,202</u>	<u>1,348,912</u>	<u>10,710</u>
Intergovernmental:				
Federal:				
OTS grant	25,000	25,000	25,537	537
State:				
Police state aid	260,000	260,000	258,907	(1,093)
Fire state aid	21,703	21,703	21,703	-
MSA maintenance	250,000	276,000	276,074	74
Other	34,000	48,000	50,350	2,350
County solid waste grant	77,809	62,809	68,169	5,360
Total intergovernmental	<u>668,512</u>	<u>693,512</u>	<u>700,740</u>	<u>7,228</u>
Charges for services:				
General government	110,122	146,622	155,075	8,453
Public safety	165,800	165,800	185,592	19,792
Public works	15,500	15,500	14,200	(1,300)
Culture and recreation	750	6,250	6,399	149
Total charges for services	<u>292,172</u>	<u>334,172</u>	<u>361,266</u>	<u>27,094</u>
Fines and forfeits	<u>101,100</u>	<u>61,100</u>	<u>61,141</u>	<u>41</u>
Investment earnings	<u>30,000</u>	<u>(320,000)</u>	<u>(163,143)</u>	<u>156,857</u>
Miscellaneous:				
Gas franchise fees	55,000	70,000	80,064	10,064
Building lease revenue	118,557	118,557	118,557	-
Refunds and reimbursements	35,000	45,000	52,769	7,769
Donations	500	500	200	(300)
Other	2,000	2,000	2,285	285
Total miscellaneous	<u>211,057</u>	<u>236,057</u>	<u>253,875</u>	<u>17,818</u>
Total revenues	<u>11,124,762</u>	<u>11,124,762</u>	<u>11,322,266</u>	<u>197,504</u>

See accompanying notes to the required supplementary information.

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General government:				
Mayor and city council:				
Current:				
Personal services	50,083	50,083	49,536	547
Supplies	-	-	20	(20)
Other services and charges	18,700	33,700	31,867	1,833
Contractual services	24,590	24,590	24,814	(224)
Total mayor and city council	93,373	108,373	106,237	2,136
Administration:				
Current:				
Personal services	604,702	614,102	606,976	7,126
Supplies	-	-	11	(11)
Other services and charges	35,360	35,360	31,558	3,802
Contractual services	13,300	13,300	12,425	875
Total administration	653,362	662,762	650,970	11,792
Elections:				
Current:				
Personal services	26,250	30,750	30,551	199
Supplies	1,000	1,000	1,006	(6)
Other services and charges	800	800	392	408
Contractual services	6,500	4,500	4,425	75
Total elections	34,550	37,050	36,374	676
Charter commission:				
Current:				
Other services and charges	7,463	200	191	9
Finance:				
Current:				
Personal services	331,409	314,809	306,726	8,083
Supplies	1,000	1,000	987	13
Other services and charges	227,380	223,380	217,327	6,053
Contractual services	93,900	96,400	96,179	221
Total finance	653,689	635,589	621,219	14,370
Legal consultants:				
Current:				
Contractual services	138,000	126,000	117,340	8,660
Planning and zoning:				
Current:				
Personal services	118,666	118,666	118,416	250
Supplies	200	200	-	200
Other services and charges	16,250	10,250	8,201	2,049
Contractual services	33,000	4,000	3,739	261
Total planning and zoning commission	168,116	133,116	130,356	2,760

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2022

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General government: (continued)				
Engineering:				
Current:				
Contractual services	97,365	97,365	99,888	(2,523)
Government buildings:				
Current:				
Personal services	12,241	12,241	10,107	2,134
Supplies	47,400	47,400	47,194	206
Other services and charges	386,679	413,179	408,181	4,998
Contractual services	98,200	113,200	114,528	(1,328)
Total government buildings	544,520	586,020	580,010	6,010
Total general government	2,390,438	2,386,475	2,342,585	43,890
Public safety:				
Police:				
Current:				
Personal services	4,284,853	4,209,603	4,159,340	50,263
Supplies	49,050	63,450	58,749	4,701
Other services and charges	171,358	173,358	176,617	(3,259)
Contractual services	56,755	60,255	65,677	(5,422)
Total police	4,562,016	4,506,666	4,460,383	46,283
Fire:				
Current:				
Personal services	664,134	632,134	638,255	(6,121)
Supplies	25,875	25,875	21,661	4,214
Other services and charges	146,100	146,100	147,961	(1,861)
Contractual services	41,390	41,390	40,751	639
Capital outlay	8,600	-	-	-
Total fire protection	886,099	845,499	848,628	(3,129)
Building inspection:				
Current:				
Personal services	415,886	388,886	380,790	8,096
Supplies	2,150	5,450	5,135	315
Other services and charges	11,640	11,640	10,606	1,034
Contractual services	34,575	25,075	23,647	1,428
Total building inspection	464,251	431,051	420,178	10,873
Total public safety	5,912,366	5,783,216	5,729,189	54,027

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2022

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Public works:				
Streets:				
Current:				
Personal services	617,426	643,926	625,401	18,525
Supplies	140,000	155,000	144,101	10,899
Other services and charges	100,050	120,050	107,032	13,018
Contractual services	51,500	48,000	56,348	(8,348)
Capital outlay	125,000	89,500	89,100	400
Total streets	<u>1,033,976</u>	<u>1,056,476</u>	<u>1,021,982</u>	<u>34,494</u>
Fleet:				
Current:				
Personal services	223,975	229,975	226,419	3,556
Supplies	191,300	270,300	268,482	1,818
Other services and charges	86,165	94,665	100,097	(5,432)
Contractual services	59,500	100,000	108,545	(8,545)
Capital outlay	28,000	28,000	20,585	7,415
Total fleet	<u>588,940</u>	<u>722,940</u>	<u>724,128</u>	<u>(1,188)</u>
Total public works	<u>1,622,916</u>	<u>1,779,416</u>	<u>1,746,110</u>	<u>33,306</u>
Culture and recreation:				
Parks:				
Current:				
Personal services	602,561	488,561	478,450	10,111
Supplies	76,000	80,500	79,842	658
Other services and charges	50,700	59,700	59,502	198
Contractual services	112,950	99,450	117,397	(17,947)
Capital outlay	-	5,500	5,566	(66)
Total parks	<u>842,211</u>	<u>733,711</u>	<u>740,757</u>	<u>(7,046)</u>
Recreation:				
Current:				
Personal services	42,438	44,538	45,058	(520)
Other services and charges	-	-	35	(35)
Total recreation	<u>42,438</u>	<u>44,538</u>	<u>45,093</u>	<u>(555)</u>
Total culture and recreation	<u>884,649</u>	<u>778,249</u>	<u>785,850</u>	<u>(7,601)</u>

See accompanying notes to the required supplementary information.

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Conservation of natural resources:				
Environmental:				
Current:				
Personal services	48,090	44,590	42,794	1,796
Supplies	1,000	1,000	66	934
Other services and charges	9,430	9,430	6,564	2,866
Contractual services	1,100	1,100	970	130
Total environmental	<u>59,620</u>	<u>56,120</u>	<u>50,394</u>	<u>5,726</u>
Solid waste abatement:				
Current:				
Personal services	46,789	39,689	38,839	850
Supplies	1,100	1,100	922	178
Other services and charges	7,220	3,220	4,464	(1,244)
Contractual services	22,700	18,800	17,065	1,735
Total solid waste abatement	<u>77,809</u>	<u>62,809</u>	<u>61,290</u>	<u>1,519</u>
Forestry:				
Current:				
Personal services	26,407	26,407	26,571	(164)
Supplies	3,250	3,250	2,984	266
Other services and charges	380	380	373	7
Contractual services	30,000	80,000	79,126	874
Total forestry	<u>60,037</u>	<u>110,037</u>	<u>109,054</u>	<u>983</u>
Total conservation of natural resources	<u>197,466</u>	<u>228,966</u>	<u>220,738</u>	<u>8,228</u>
Community development:				
Economic development:				
Current:				
Personal services	24,494	12,694	10,202	2,492
Other services and charges	15,950	9,950	9,159	791
Contractual services	73,225	73,225	69,956	3,269
Total economic development	<u>113,669</u>	<u>95,869</u>	<u>89,317</u>	<u>6,552</u>
Community development:				
Current:				
Personal services	187,783	180,983	180,526	457
Supplies	100	100	176	(76)
Other services and charges	7,900	7,900	6,536	1,364
Contractual services	725	725	722	3
Total community development	<u>196,508</u>	<u>189,708</u>	<u>187,960</u>	<u>1,748</u>
Total community development	<u>310,177</u>	<u>285,577</u>	<u>277,277</u>	<u>8,300</u>

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2022

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Other:				
Contingency	60,000	-	-	-
Total expenditures	<u>11,378,012</u>	<u>11,241,899</u>	<u>11,101,749</u>	<u>140,150</u>
Revenues over (under) expenditures	<u>(253,250)</u>	<u>(117,137)</u>	<u>220,517</u>	<u>337,654</u>
Other financing sources (uses):				
Transfers in	40,000	40,000	40,000	-
Transfers out	<u>(286,750)</u>	<u>(321,750)</u>	<u>(321,750)</u>	<u>-</u>
Total other financing sources (uses)	<u>(246,750)</u>	<u>(281,750)</u>	<u>(281,750)</u>	<u>-</u>
Net change in fund balance	<u><u>(\$500,000)</u></u>	<u><u>(\$398,887)</u></u>	<u>(61,233)</u>	<u><u>\$337,654</u></u>
Fund balance - January 1			<u>8,147,750</u>	
Fund balance - December 31			<u><u>\$8,086,517</u></u>	

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 11

BUDGETARY COMPARISON SCHEDULE - THE ROOKERY ACTIVITY CENTER

For The Year Ended December 31, 2022

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$500,000	\$2,117,002	\$1,617,002
Charges for services	-	506,202	395,744	(110,458)
Miscellaneous	-	33,918	27,492	(6,426)
Total revenues	<u>0</u>	<u>1,040,120</u>	<u>2,540,238</u>	<u>1,500,118</u>
Expenditures:				
Culture and recreation				
Current:				
Personal services	-	915,494	814,910	100,584
Supplies	-	68,250	267,533	(199,283)
Other services and charges	-	229,167	1,441,503	(1,212,336)
Contractual services	-	205,525	361,015	(155,490)
Total expenditures	<u>0</u>	<u>1,418,436</u>	<u>2,884,961</u>	<u>(1,466,525)</u>
Revenues over (under) expenditures	<u>-</u>	<u>(378,316)</u>	<u>(344,723)</u>	<u>33,593</u>
Other financing sources (uses):				
Transfers in	<u>-</u>	<u>-</u>	<u>20,626</u>	<u>20,626</u>
Net change in fund balance	<u>\$0</u>	<u>(\$378,316)</u>	<u>(324,097)</u>	<u>\$54,219</u>
Fund balance - January 1			<u>60,342</u>	
Fund balance - December 31			<u>(\$263,755)</u>	

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
 For The Last Ten Years

Statement 12

	2022	2021	2020	2019	2018	2017
Total OPEB liability:						
Service cost	\$59,608	\$65,484	\$63,577	\$53,789	\$16,547	\$16,990
Interest	12,384	13,256	12,256	10,893	21,355	22,542
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	-	(250,908)	-	(245,168)	-	(51,083)
Changes in assumptions	(87,527)	93,391	-	-	-	-
Benefit payments	(22,971)	(32,454)	(22,990)	(15,527)	(27,798)	(31,536)
Net change in total OPEB liability	(38,506)	(111,231)	52,843	(196,013)	10,104	(43,087)
Total OPEB liability - beginning	502,243	613,474	560,631	756,644	746,540	789,627
Total OPEB liability - ending	<u>\$463,737</u>	<u>\$502,243</u>	<u>\$613,474</u>	<u>\$560,631</u>	<u>\$756,644</u>	<u>\$746,540</u>
Covered-employee payroll	\$3,748,243	\$3,443,877	\$3,496,085	\$3,379,110	\$3,240,932	\$3,499,836
Total OPEB liability as a percentage of covered-employee payroll	12.4%	14.6%	17.5%	16.6%	23.3%	21.3%

The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2017 and is intended to show a ten year trend. Additional years will be added as they become available.

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 13

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY -

GENERAL EMPLOYEES RETIREMENT FUND

For The Last Ten Years

Measurement Date June 30,	Fiscal Year Ending December 31,	City's Proportionate Share (Percentage) of the Net Pension Liability	City's Proportionate Share (Amount) of the Net Pension Liability (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with City (b)	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with City (a+b)	Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	2015	0.0410%	\$2,124,883	\$ -	\$2,124,883	\$2,407,426	88.3%	78.2%
2016	2016	0.0387%	3,142,248	41,033	3,183,281	2,401,546	132.6%	68.9%
2017	2017	0.0414%	2,642,949	33,230	2,676,179	2,666,880	100.3%	75.9%
2018	2018	0.0381%	2,113,632	69,419	2,183,051	2,563,053	85.2%	79.5%
2019	2019	0.0398%	2,200,453	68,330	2,268,783	2,814,860	80.6%	80.2%
2020	2020	0.0392%	2,350,219	72,457	2,422,676	2,797,444	86.6%	79.1%
2021	2021	0.0391%	1,669,745	50,998	1,720,743	2,812,588	61.2%	87.0%
2022	2022	0.0428%	3,389,774	99,480	3,489,254	3,208,575	108.7%	76.7%

The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 14

SCHEDULE OF PENSION CONTRIBUTIONS - GENERAL EMPLOYEES RETIREMENT FUND

For The Last Ten Years

<u>Fiscal Year Ending December 31,</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Relation to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>	<u>Covered Payroll (c)</u>	<u>Contributions as a Percentage of Covered Payroll (b/c)</u>
2015	\$182,102	\$182,102	\$ -	\$2,428,027	7.5%
2016	193,684	193,684	-	2,582,452	7.5%
2017	192,510	192,510	-	2,566,800	7.5%
2018	202,526	202,526	-	2,700,347	7.5%
2019	208,807	208,807	-	2,784,089	7.5%
2020	206,802	206,802	-	2,757,351	7.5%
2021	223,767	223,767	-	2,983,557	7.5%
2022	272,865	272,865	-	3,638,203	7.5%

The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 15

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY -
PUBLIC EMPLOYEES POLICE AND FIRE FUND

For The Last Ten Years

Measurement Date June 30,	Fiscal Year Ending December 31,	Proportion (Percentage) of the Net Pension Liability	Proportionate Share (Amount) of the Net Pension Liability (a)	Covered Payroll (b)	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	2015	0.2490%	\$2,829,223	\$2,284,973	123.8%	86.6%
2016	2016	0.2590%	10,394,121	2,495,778	416.5%	63.9%
2017	2017	0.2570%	3,469,806	2,643,314	131.3%	85.4%
2018	2018	0.2426%	2,585,866	2,556,951	101.1%	88.8%
2019	2019	0.2547%	2,711,539	2,689,536	100.8%	89.3%
2020	2020	0.2336%	3,079,098	2,638,619	116.7%	87.2%
2021	2021	0.2234%	1,724,411	2,602,793	66.3%	93.7%
2022	2022	0.2367%	10,300,249	2,875,683	358.2%	70.5%

The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 16

SCHEDULE OF PENSION CONTRIBUTIONS - PUBLIC EMPLOYEES POLICE AND FIRE FUND

For The Last Ten Years

Fiscal Year Ending December 31,	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
2015	\$393,551	\$393,551	\$ -	\$2,429,327	16.20%
2016	424,970	424,970	-	2,623,271	16.20%
2017	416,665	416,665	-	2,572,006	16.20%
2018	420,821	420,821	-	2,597,660	16.20%
2019	452,731	452,731	-	2,670,979	16.95%
2020	444,711	444,711	-	2,512,491	17.70%
2021	479,593	479,593	-	2,709,565	17.70%
2022	524,594	524,594	-	2,963,805	17.70%

The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 17

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS -

LINO LAKES PUBLIC SAFETY DEPARTMENT - FIRE DIVISION

For The Last Ten Years

Fiscal year ending and measurement date - December 31:	2022	2021	2020	2019	2018	2017
Total pension liability:						
Service cost	\$62,261	\$67,890	\$46,865	\$52,320	\$48,182	\$47,952
Interest on pension liability	32,439	19,363	19,051	16,603	8,754	6,191
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(11,917)	59,354	(81,734)	(22,680)	69,760	(11,672)
Changes of assumptions	-	-	-	-	-	-
Changes in benefit level	-	100,057	-	-	-	-
Benefit payments	(46,223)	-	-	-	-	-
Net change in total pension liability	36,560	246,664	(15,818)	46,243	126,696	42,471
Total pension liability - beginning	501,496	254,832	270,650	224,407	97,711	55,240
Total pension liability - ending (a)	<u>\$538,056</u>	<u>\$501,496</u>	<u>\$254,832</u>	<u>\$270,650</u>	<u>\$224,407</u>	<u>\$97,711</u>
Plan fiduciary net position:						
Contributions - employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions - State of Minnesota	147,799	137,872	130,846	121,630	118,144	113,797
Contributions - other	-	-	-	-	64,869	58,800
Net investment income	(150,995)	83,292	95,960	78,063	(18,696)	9,153
Benefit payments	(46,223)	-	-	-	-	-
Administrative expense	(724)	(707)	(746)	(694)	(702)	(572)
Net change in plan fiduciary net position	(50,143)	220,457	226,060	198,999	163,615	181,178
Plan fiduciary net position - beginning	1,034,836	814,379	588,319	389,320	225,705	44,527
Plan fiduciary net position - ending (b)	<u>\$984,693</u>	<u>\$1,034,836</u>	<u>\$814,379</u>	<u>\$588,319</u>	<u>\$389,320</u>	<u>\$225,705</u>
Net pension liability/(asset) - ending (a) - (b)	<u>(\$446,637)</u>	<u>(\$533,340)</u>	<u>(\$559,547)</u>	<u>(\$317,669)</u>	<u>(\$164,913)</u>	<u>(\$127,994)</u>
Plan fiduciary net position as a percentage of the total pension liability	183%	206%	320%	217%	173%	231%
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered employee payroll	N/A	N/A	N/A	N/A	N/A	N/A

N/A - the Lino Lakes Fire Department is comprised of paid on-call firefighters, whose pay does not meet the definition of covered payroll.

The City created its own fire department in 2016. Therefore, information prior to 2016 is not available. Additional years will be reported as they become available.

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 18

SCHEDULE OF CONTRIBUTIONS - LINO LAKES PUBLIC SAFETY DEPARTMENT - FIRE DIVISION

For The Last Ten Years

<u>Fiscal Year Ending December 31,</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Relation to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>	<u>Covered Payroll (c)</u>	<u>Contributions as a Percentage of Covered-Employee Payroll (b/c)</u>
2016	\$ -	\$44,394	(\$44,394)	N/A	N/A
2017	-	-	-	N/A	N/A
2018	-	-	-	N/A	N/A
2019	-	-	-	N/A	N/A
2020	-	-	-	N/A	N/A
2021	-	-	-	N/A	N/A
2022	-	-	-	N/A	N/A

N/A - the Lino Lakes Fire Department is comprised of paid on-call firefighters, whose pay does not meet the definition of covered payroll.

The City created its own fire department in 2016. Therefore, information prior to 2016 is not available. Additional years will be reported as they become

See accompanying notes to the required supplementary information.

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CITY OF LINO LAKES, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2022

Note A LEGAL COMPLIANCE – BUDGETS

The General Fund and the Rookery Activity Center special revenue fund budgets are legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the department level for the General Fund and the fund level for the Rookery Activity Center fund.

Note B OPEB INFORMATION

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Note C PENSION INFORMATION

PERA – General Employees Retirement Fund

2022 Changes in Actuarial Assumptions:

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

2021 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 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 decreased 0.25% and assumed rates of retirement were changed resulting in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination and disability were also changed.
- Base mortality tables were changed from RP-2014 tables to Pub-2010 tables, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The 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.

2020 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 in Actuarial Assumptions:

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

CITY OF LINO LAKES, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2022

2019 Changes in the 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 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.

2017 Changes in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and non-vested 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 non-vested deferred member liability.
- The assumed post-retirement 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.

2016 Changes in Actuarial Assumptions:

- The assumed post-retirement 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 future 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 2.50% for inflation.

PERA – Public Employees Police and Fire Fund

2022 Changes in Actuarial Assumptions:

- The single discount rate changed from 6.50% to 5.4%.
- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality tables for healthy annuitants, disabled annuitants and employees were changed from RP-2014 tables to Pub-2010 Public Safety Mortality tables. The mortality improvement scale was changed from MP-2019 to MN-2020.
- Assumed salary increase and retirement rates were modified as recommended in the July 14, 2020 experience study. The changes result in a decrease in gross salary increase rates, slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%.

CITY OF LINO LAKES, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2022

2020 Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2018 to MP-2019.

2019 Changes in Actuarial Assumptions:

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

2018 Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2016 to MP-2017.

2017 Changes in Actuarial Assumptions:

- The single discount rate was changed from 5.6% to 7.5%.
- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2 percent for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1.00% for all years to 1.00% per year through 2064 and 2.50% thereafter.

2016 Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Single Employer – Fire Division

During 2021, the benefit level per year of service increased from \$5,000 to \$7,000. There have been no other factors, such as changes to assumptions, that affect trends in the amounts reported since the Fire Division was created.

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**COMBINING AND INDIVIDUAL NONMAJOR
FUND FINANCIAL STATEMENTS AND SCHEDULES**

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and payment of, interest, principal and related costs on general long-term debt.

CAPITAL PROJECT FUNDS

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

PERMANENT FUNDS

Permanent Funds account for financial resources that are legally restricted to the extent that only earnings, and not the principal, may be used for purposes that support the City's programs.

The City maintains one permanent fund – the Environment and Stewardship Fund. This fund accounts for the use of funds received for environmental maintenance and improvements in the Foxborough area, as well as funds received for the Preserve area.

CITY OF LINO LAKES, MINNESOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2022

Statement 19

	Special Revenue	Debt Service	Capital Project	Permanent Fund Environment & Stewardship Fund	Total Nonmajor Governmental Funds
Assets					
Cash and investments	\$956,847	\$5,147,106	\$7,207,451	\$135,948	\$13,447,352
Prepaid items	1,500	-	-	-	1,500
Advances to other funds	-	-	125,763	-	125,763
Taxes receivable:					
Due from county	-	-	4,119	-	4,119
Special assessments receivable:					
Due from county	-	716	1,763	-	2,479
Delinquent	-	-	219	-	219
Deferred	-	516,645	854,025	-	1,370,670
Total assets	\$958,347	\$5,664,467	\$8,193,340	\$135,948	\$14,952,102
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities:					
Accounts payable	\$2,210	\$3,498	\$618,350	\$2,942	\$627,000
Due to other governments	308	-	52,186	-	52,494
Advances from other funds	-	-	36,136	-	36,136
Retainage payable	-	-	88,685	-	88,685
Unearned revenue	270,354	-	42,579	-	312,933
Total liabilities	272,872	3,498	837,936	2,942	1,117,248
Deferred inflows of resources:					
Unavailable revenue	-	516,645	854,244	-	1,370,889
Fund balance:					
Nonspendable	1,500	-	-	100,000	101,500
Restricted	429,510	5,144,324	2,641,902	33,006	8,248,742
Committed	254,465	-	-	-	254,465
Assigned	-	-	3,894,437	-	3,894,437
Unassigned	-	-	(35,179)	-	(35,179)
Total fund balance	685,475	5,144,324	6,501,160	133,006	12,463,965
Total liabilities, deferred inflows of resources, and fund balance	\$958,347	\$5,664,467	\$8,193,340	\$135,948	\$14,952,102

CITY OF LINO LAKES, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2022

Statement 20

	Special Revenue	Debt Service	Capital Project	Permanent Fund Environment & Stewardship Fund	Total Nonmajor Governmental Funds
Revenues:					
General property taxes	\$10,000	\$2,028,444	\$1,032,224	\$ -	\$3,070,668
Tax increment	-	-	793,264	-	793,264
Special assessments	-	81,001	235,863	-	316,864
Intergovernmental	3,500	-	-	-	3,500
Charges for services	36,133	-	1,045,728	-	1,081,861
Fines and forfeits	18,528	-	-	-	18,528
Investment earnings	(27,375)	(157,184)	(267,852)	(5,741)	(458,152)
Miscellaneous	8,475	37,699	190,357	8,800	245,331
Total revenues	<u>49,261</u>	<u>1,989,960</u>	<u>3,029,584</u>	<u>3,059</u>	<u>5,071,864</u>
Expenditures:					
Current:					
General government	2,339	-	83,326	-	85,665
Public safety	28,026	-	35,446	-	63,472
Public works	-	-	1,582,119	-	1,582,119
Culture and recreation	19,663	-	38,370	-	58,033
Conservation of natural resources	-	-	-	4,242	4,242
Community development	1,107	-	635,671	-	636,778
Capital outlay:					
Public safety	-	-	327,870	-	327,870
Public works	-	-	773,398	-	773,398
Culture and recreation	-	-	338,536	-	338,536
Debt service:					
Principal	-	2,324,360	-	-	2,324,360
Interest and fiscal charges	-	661,847	-	-	661,847
Total expenditures	<u>51,135</u>	<u>2,986,207</u>	<u>3,814,736</u>	<u>4,242</u>	<u>6,856,320</u>
Revenues over (under) expenditures	<u>(1,874)</u>	<u>(996,247)</u>	<u>(785,152)</u>	<u>(1,183)</u>	<u>(1,784,456)</u>
Other financing sources (uses):					
Transfers in	-	900,708	1,233,299	-	2,134,007
Transfers out	(60,626)	-	(668,294)	-	(728,920)
Proceeds from sale of capital assets	-	-	48,952	-	48,952
Total other financing sources (uses)	<u>(60,626)</u>	<u>900,708</u>	<u>613,957</u>	<u>0</u>	<u>1,454,039</u>
Net change in fund balance	(62,500)	(95,539)	(171,195)	(1,183)	(330,417)
Fund balance - January 1	<u>747,975</u>	<u>5,239,863</u>	<u>6,672,355</u>	<u>134,189</u>	<u>12,794,382</u>
Fund balance - December 31	<u>\$685,475</u>	<u>\$5,144,324</u>	<u>\$6,501,160</u>	<u>\$133,006</u>	<u>\$12,463,965</u>

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for particular purposes. The City maintained the following nonmajor Special Revenue Funds during the year.

Program Recreation – established to account for various self-supporting recreational programs.

Economic Development Authority – established to account for the receipt and uses of funds for economic development purposes.

Cable TV and Communications Fund – established to account for activities relating to Cable TV and Communications.

Blue Heron Days – established to account for the activities associated with the Blue Heron Days festival.

Federal Forfeitures - Justice – established to account for activities associated with the receipt and use of equitable sharing paid from the U.S. Department of Justice Asset Forfeiture Fund.

State Narcotics Forfeitures – established to account for activities associated with the receipt and use of state narcotics forfeitures.

DUI Forfeitures – established to account for activities associated with the receipt and use of DUI forfeitures.

Other Forfeitures – established to account for activities associated with the receipt and use of other forfeitures.

Federal Forfeitures - Treasury – established to account for activities associated with the receipt and use of equitable sharing paid from the U.S. Department of Treasury Forfeiture Fund.

K-9 Unit – accounts for donations received by the City which are restricted for K-9 Unit purposes.

American Rescue Plan Act Funds – accounts for American Rescue Plan Act funds received by the City.

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2022

	201 Program Recreation	203 Economic Development Authority	204 Cable TV and Communications Fund	205 Blue Heron Days	206 Federal Forfeitures - Justice
Assets					
Cash and investments	\$ -	\$226,137	\$253,328	\$15,381	\$25,607
Prepaid items	-	-	-	-	-
Total assets	\$0	\$226,137	\$253,328	\$15,381	\$25,607
Liabilities and Fund Balance					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$133	\$663
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	-	133	663
Fund balance:					
Nonspendable	-	-	-	-	-
Restricted	-	225,000	-	15,248	24,944
Committed	-	1,137	253,328	-	-
Total fund balance	0	226,137	253,328	15,248	24,944
Total liabilities and fund balance	\$0	\$226,137	\$253,328	\$15,381	\$25,607

207 State Narcotics Forfeitures	208 DUI Forfeitures	209 Other Forfeitures	210 Federal Forfeitures - Treasury	211 K-9 Unit	213 American Rescue Plan Act Funds	Total Nonmajor Special Revenue Funds
\$39,006	\$72,771	\$1,699	\$37,674	\$14,890	\$270,354	\$956,847
-	1,500	-	-	-	-	1,500
<u>\$39,006</u>	<u>\$74,271</u>	<u>\$1,699</u>	<u>\$37,674</u>	<u>\$14,890</u>	<u>\$270,354</u>	<u>\$958,347</u>
\$85	\$1,270	\$ -	\$ -	\$59	\$ -	\$2,210
308	-	-	-	-	-	308
-	-	-	-	-	270,354	270,354
<u>393</u>	<u>1,270</u>	<u>-</u>	<u>-</u>	<u>59</u>	<u>270,354</u>	<u>272,872</u>
-	1,500	-	-	-	-	1,500
38,613	71,501	1,699	37,674	14,831	-	429,510
-	-	-	-	-	-	254,465
<u>38,613</u>	<u>73,001</u>	<u>1,699</u>	<u>37,674</u>	<u>14,831</u>	<u>0</u>	<u>685,475</u>
<u>\$39,006</u>	<u>\$74,271</u>	<u>\$1,699</u>	<u>\$37,674</u>	<u>\$14,890</u>	<u>\$270,354</u>	<u>\$958,347</u>

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2022

	201 Program Recreation	203 Economic Development Authority	204 Cable TV and Communications Fund	205 Blue Heron Days	206 Federal Forfeitures - Justice
Revenues:					
General property taxes	\$ -	\$ -	\$ -	\$10,000	\$ -
Intergovernmental	-	-	-	3,500	-
Charges for services	-	-	36,133	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	(1,119)	(9,645)	(10,626)	(472)	-
Miscellaneous	-	50	-	7,425	-
Total revenues	<u>(1,119)</u>	<u>(9,595)</u>	<u>25,507</u>	<u>20,453</u>	<u>0</u>
Expenditures:					
Current:					
General government	-	-	2,339	-	-
Public safety	-	-	-	-	8,263
Culture and recreation	2,387	-	-	17,276	-
Community development	-	1,107	-	-	-
Total expenditures	<u>2,387</u>	<u>1,107</u>	<u>2,339</u>	<u>17,276</u>	<u>8,263</u>
Revenues over (under) expenditures	(3,506)	(10,702)	23,168	3,177	(8,263)
Other financing sources (uses):					
Transfers out	<u>(20,626)</u>	<u>-</u>	<u>(40,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(24,132)	(10,702)	(16,832)	3,177	(8,263)
Fund balance - January 1	<u>24,132</u>	<u>236,839</u>	<u>270,160</u>	<u>12,071</u>	<u>33,207</u>
Fund balance - December 31	<u>\$0</u>	<u>\$226,137</u>	<u>\$253,328</u>	<u>\$15,248</u>	<u>\$24,944</u>

207 State Narcotics Forfeitures	208 DUI Forfeitures	209 Other Forfeitures	210 Federal Forfeitures - Treasury	211 K-9 Unit	213 American Rescue Plan Act Funds	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$10,000
-	-	-	-	-	-	3,500
-	-	-	-	-	-	36,133
7,258	8,970	2,300	-	-	-	18,528
(1,931)	(2,843)	(57)	-	(682)	-	(27,375)
-	-	-	-	1,000	-	8,475
<u>5,327</u>	<u>6,127</u>	<u>2,243</u>	<u>0</u>	<u>318</u>	<u>0</u>	<u>49,261</u>
-	-	-	-	-	-	2,339
11,326	4,799	1,919	-	1,719	-	28,026
-	-	-	-	-	-	19,663
-	-	-	-	-	-	1,107
<u>11,326</u>	<u>4,799</u>	<u>1,919</u>	<u>0</u>	<u>1,719</u>	<u>0</u>	<u>51,135</u>
(5,999)	1,328	324	0	(1,401)	0	(1,874)
-	-	-	-	-	-	(60,626)
(5,999)	1,328	324	0	(1,401)	0	(62,500)
44,612	71,673	1,375	37,674	16,232	-	747,975
<u>\$38,613</u>	<u>\$73,001</u>	<u>\$1,699</u>	<u>\$37,674</u>	<u>\$14,831</u>	<u>\$0</u>	<u>\$685,475</u>

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DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, interest, principal and related costs on general long-term debt. The City's Debt Service Funds account for four types of bonded indebtedness:

General Debt Bonds – are repaid primarily from property taxes.

Improvement Bonds and Notes – are repaid primarily from special assessments.

Public Facility Lease Revenue Bonds – are repaid primarily from lease revenues received from the EDA leasing the buildings to the City of Lino Lakes and other tenants.

Revenue Bonds – these bonds were issued to finance various improvements and will be repaid primarily from pledged revenues derived from the constructed assets.

Capital Note – this note was issued to finance cable communications equipment and will be repaid from revenues derived from franchise fees.

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
December 31, 2022

	315 Certificates of Indebtedness	332 G.O. TIF Bonds of 2007A	335 G.O. Bonds of 2012A	336 G.O. Improvement Bonds of 2013A	337 G.O. Improvement Bonds of 2014A
Assets					
Cash and investments	\$304,745	\$140,433	\$229,099	\$316,275	\$336,212
Special assessments receivable:					
Due from county	-	-	-	-	-
Deferred	-	-	-	138,292	-
Total assets	\$304,745	\$140,433	\$229,099	\$454,567	\$336,212
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities:					
Accounts payable	\$ -	\$318	\$318	\$318	\$318
Deferred inflows of resources:					
Unavailable revenue	-	-	-	138,292	-
Fund balance:					
Restricted	304,745	140,115	228,781	315,957	335,894
Total liabilities, deferred inflows of resources, and fund balance	\$304,745	\$140,433	\$229,099	\$454,567	\$336,212

338 G.O. Bonds of 2015A	339 EDA Lease Revenue Bonds of 2015B	340 G.O. Capital Note of 2016A	341 G.O. Utility Revenue Bonds of 2016A	343 G.O. Tax Abatement Bonds of 2016C	344 G.O. Bonds of 2018A	345 G.O. Utility Revenue Bonds of 2020A	346 G.O. Bonds of 2021A	Total Nonmajor Debt Service Funds
\$649,411	\$346,902	\$913	\$253,451	\$454,789	\$1,704,560	\$218,832	\$191,484	\$5,147,106
-	-	-	-	-	716	-	-	716
-	-	-	-	-	378,353	-	-	516,645
<u>\$649,411</u>	<u>\$346,902</u>	<u>\$913</u>	<u>\$253,451</u>	<u>\$454,789</u>	<u>\$2,083,629</u>	<u>\$218,832</u>	<u>\$191,484</u>	<u>\$5,664,467</u>
\$318	\$318	\$ -	\$318	\$318	\$318	\$318	\$318	\$3,498
-	-	-	-	-	378,353	-	-	516,645
649,093	346,584	913	253,133	454,471	1,704,958	218,514	191,166	5,144,324
<u>\$649,411</u>	<u>\$346,902</u>	<u>\$913</u>	<u>\$253,451</u>	<u>\$454,789</u>	<u>\$2,083,629</u>	<u>\$218,832</u>	<u>\$191,484</u>	<u>\$5,664,467</u>

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
For The Year Ended December 31, 2022

	315 Certificates of Indebtedness	332 G.O. TIF Bonds of 2007A	335 G.O. Bonds of 2012A	336 G.O. Improvement Bonds of 2013A	337 G.O. Improvement Bonds of 2014A	338 G.O. Bonds of 2015A
Revenues:						
General property taxes	\$245,535	\$ -	\$178,794	\$ -	\$ -	\$267,869
Special assessments	-	-	-	39,000	-	-
Investment earnings	(12,938)	(6,394)	(2,610)	(11,968)	(14,501)	(17,553)
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>232,597</u>	<u>(6,394)</u>	<u>176,184</u>	<u>27,032</u>	<u>(14,501)</u>	<u>250,316</u>
Expenditures:						
Debt service:						
Principal	230,535	245,000	160,000	65,000	150,000	205,000
Interest and fiscal charges	3,308	29,173	7,269	7,368	12,922	48,031
Total expenditures	<u>233,843</u>	<u>274,173</u>	<u>167,269</u>	<u>72,368</u>	<u>162,922</u>	<u>253,031</u>
Revenues over (under) expenditures	<u>(1,246)</u>	<u>(280,567)</u>	<u>8,915</u>	<u>(45,336)</u>	<u>(177,423)</u>	<u>(2,715)</u>
Other financing sources (uses):						
Transfers in	-	272,504	-	-	123,704	-
Net change in fund balance	<u>(1,246)</u>	<u>(8,063)</u>	<u>8,915</u>	<u>(45,336)</u>	<u>(53,719)</u>	<u>(2,715)</u>
Fund balance - January 1	<u>305,991</u>	<u>148,178</u>	<u>219,866</u>	<u>361,293</u>	<u>389,613</u>	<u>651,808</u>
Fund balance - December 31	<u>\$304,745</u>	<u>\$140,115</u>	<u>\$228,781</u>	<u>\$315,957</u>	<u>\$335,894</u>	<u>\$649,093</u>

339 EDA Lease Revenue Bonds of 2015B	340 G.O. Capital Note of 2016A	341 G.O. Utility Revenue Bonds of 2016A	343 G.O. Tax Abatement Bonds of 2016C	344 G.O. Bonds of 2018A	345 G.O. Utility Revenue Bonds of 2020A	346 G.O. Bonds of 2021A	Total Nonmajor Debt Service Funds
\$316,300	\$ -	\$ -	\$325,054	\$485,212	\$ -	\$209,680	\$2,028,444
-	-	-	-	42,001	-	-	81,001
(6,384)	(682)	(11,049)	(6,257)	(55,269)	(11,311)	(268)	(157,184)
-	37,699	-	-	-	-	-	37,699
309,916	37,017	(11,049)	318,797	471,944	(11,311)	209,412	1,989,960
185,000	33,825	140,000	290,000	390,000	230,000	-	2,324,360
114,831	3,874	19,968	10,474	248,356	119,218	37,055	661,847
299,831	37,699	159,968	300,474	638,356	349,218	37,055	2,986,207
10,085	(682)	(171,017)	18,323	(166,412)	(360,529)	172,357	(996,247)
-	-	156,100	-	-	348,400	-	900,708
10,085	(682)	(14,917)	18,323	(166,412)	(12,129)	172,357	(95,539)
336,499	1,595	268,050	436,148	1,871,370	230,643	18,809	5,239,863
\$346,584	\$913	\$253,133	\$454,471	\$1,704,958	\$218,514	\$191,166	\$5,144,324

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CAPITAL PROJECT FUNDS

Capital Project Funds account for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds. The City maintained the following nonmajor Capital Project Funds during the year:

Closed Bond Fund – to account for excess funds from matured bond issues.

Capital Equipment Revolving – to account for pay-as-you-go capital equipment financing and financing of capital equipment through donations.

Office Equipment Revolving – to account for the receipt and use of funds for office equipment purchases.

Dedicated Parks – to account for the receipts and use of monies collected from park dedication fees.

Tax Increment Financing Funds – to account for development projects financed with tax increments.

Pavement Management Fund – to account for the financing of street maintenance projects.

Surface Water Management – to account for the financing of surface water management and storm water improvements.

Street Reconstruction – to account for the financing of future reconstruction of City streets.

Surface Water Maintenance – to account for surface water maintenance activities.

Park and Trail Improvements – to account for park and trail improvement activities.

Comp Plan Update – this fund accounts for the financing sources received and expenditures incurred to update the City's Comprehensive Plan.

Pheasant Run Reconstruction – to account for the financing of the Pheasant Run street reconstruction project.

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	301 Closed Bond Fund	402 Capital Equipment Revolving	403 Office Equipment Revolving	405 Dedicated Parks	411 Tax Increment Financing 1-5
Assets					
Cash and investments	\$449,305	\$704,393	\$46,626	\$1,972,857	\$52,186
Advances to other funds	125,763	-	-	-	-
Taxes receivable:					
Due from county	-	-	-	-	-
Special assessments receivable:					
Due from county	-	-	-	-	-
Delinquent	-	-	-	-	-
Deferred	-	-	-	-	-
Total assets	<u>\$575,068</u>	<u>\$704,393</u>	<u>\$46,626</u>	<u>\$1,972,857</u>	<u>\$52,186</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities:					
Accounts payable	\$106,656	\$43,046	\$ -	\$15,910	\$ -
Due to other governments	-	-	-	-	52,186
Advances from other funds	-	-	-	-	-
Retainage payable	-	-	-	7,984	-
Unearned revenue	-	42,579	-	-	-
Total liabilities	<u>106,656</u>	<u>85,625</u>	<u>0</u>	<u>23,894</u>	<u>52,186</u>
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Fund balance:					
Restricted	-	-	-	1,948,963	-
Assigned	468,412	618,768	46,626	-	-
Unassigned	-	-	-	-	-
Total fund balance	<u>468,412</u>	<u>618,768</u>	<u>46,626</u>	<u>1,948,963</u>	<u>0</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$575,068</u>	<u>\$704,393</u>	<u>\$46,626</u>	<u>\$1,972,857</u>	<u>\$52,186</u>

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
December 31, 2022

	417 Tax Increment Financing 1-10	418 Tax Increment Financing 1-11	419 Tax Increment Financing 1-12	421 Pavement Management
Assets				
Cash and investments	\$ -	\$ -	\$218,655	\$435,953
Advances to other funds	-	-	-	-
Taxes receivable:				
Due from county	3,003	957	159	-
Special assessments receivable:				
Due from county	-	-	-	-
Delinquent	-	-	-	-
Deferred	-	-	-	-
Total assets	\$3,003	\$957	\$218,814	\$435,953
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$39,127
Due to other governments	-	-	-	-
Advances from other funds	-	34,407	-	-
Retainage payable	-	-	-	57,703
Unearned revenue	-	-	-	-
Total liabilities	0	34,407	0	96,830
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Fund balance:				
Restricted	3,003	-	218,814	20,000
Assigned	-	-	-	319,123
Unassigned	-	(33,450)	-	-
Total fund balance	3,003	(33,450)	218,814	339,123
Total liabilities, deferred inflows of resources, and fund balance	\$3,003	\$957	\$218,814	\$435,953

422 Surface Water Management	423 Street Reconstruction	424 Surface Water Maintenance	425 Park and Trail Improvements	484 Comp Plan Update	487 Pheasant Run Reconstruction	Total Nonmajor Capital Project Funds
\$2,130,115	\$558,914	\$ -	\$180,990	\$ -	\$457,457	\$7,207,451
-	-	-	-	-	-	125,763
-	-	-	-	-	-	4,119
1,302	461	-	-	-	-	1,763
219	-	-	-	-	-	219
823,765	30,260	-	-	-	-	854,025
<u>\$2,955,401</u>	<u>\$589,635</u>	<u>\$0</u>	<u>\$180,990</u>	<u>\$0</u>	<u>\$457,457</u>	<u>\$8,193,340</u>
\$407,276	\$ -	\$ -	\$ -	\$ -	\$6,335	\$618,350
-	-	-	-	-	-	52,186
-	-	-	-	1,729	-	36,136
22,998	-	-	-	-	-	88,685
-	-	-	-	-	-	42,579
<u>430,274</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,729</u>	<u>6,335</u>	<u>837,936</u>
<u>823,984</u>	<u>30,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>854,244</u>
-	-	-	-	-	451,122	2,641,902
1,701,143	559,375	-	180,990	-	-	3,894,437
-	-	-	-	(1,729)	-	(35,179)
<u>1,701,143</u>	<u>559,375</u>	<u>0</u>	<u>180,990</u>	<u>(1,729)</u>	<u>451,122</u>	<u>6,501,160</u>
<u>\$2,955,401</u>	<u>\$589,635</u>	<u>\$0</u>	<u>\$180,990</u>	<u>\$0</u>	<u>\$457,457</u>	<u>\$8,193,340</u>

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECT FUNDS
For The Year Ended December 31, 2022

	301 Closed Bond Fund	402 Capital Equipment Revolving	403 Office Equipment Revolving	405 Dedicated Parks	411 Tax Increment Financing 1-5
Revenues:					
General property taxes	\$ -	\$150,000	\$25,000	\$ -	\$ -
Tax increment	-	-	-	-	52,186
Special assessments	-	-	-	-	-
Charges for services	-	-	-	622,262	-
Investment earnings	(16,548)	(24,204)	(1,494)	(75,661)	-
Miscellaneous	-	121,881	-	-	-
Total revenues	<u>(16,548)</u>	<u>247,677</u>	<u>23,506</u>	<u>546,601</u>	<u>52,186</u>
Expenditures:					
Current:					
General government	12,483	-	16,178	-	-
Public safety	-	32,095	3,351	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	297	38,073	-
Community development	-	-	4,625	-	447,538
Capital outlay:					
Public safety	191,542	136,328	-	-	-
Public works	-	32,705	-	-	-
Culture and recreation	-	-	-	338,536	-
Total expenditures	<u>204,025</u>	<u>201,128</u>	<u>24,451</u>	<u>376,609</u>	<u>447,538</u>
Revenues over (under) expenditures	<u>(220,573)</u>	<u>46,549</u>	<u>(945)</u>	<u>169,992</u>	<u>(395,352)</u>
Other financing sources (uses):					
Transfers in	-	271,750	-	-	-
Transfers out	-	-	-	-	-
Proceeds from sale of capital assets	-	48,952	-	-	-
Total other financing sources (uses)	<u>0</u>	<u>320,702</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	<u>(220,573)</u>	<u>367,251</u>	<u>(945)</u>	<u>169,992</u>	<u>(395,352)</u>
Fund balance - January 1	<u>688,985</u>	<u>251,517</u>	<u>47,571</u>	<u>1,778,971</u>	<u>395,352</u>
Fund balance - December 31	<u>\$468,412</u>	<u>\$618,768</u>	<u>\$46,626</u>	<u>\$1,948,963</u>	<u>\$0</u>

417 Tax Increment Financing 1-10	418 Tax Increment Financing 1-11	419 Tax Increment Financing 1-12	421 Pavement Management	422 Surface Water Management	423 Street Reconstruction
\$ -	\$ -	\$ -	\$782,224	\$ -	\$ -
135,057	382,521	223,500	-	-	-
-	-	-	-	221,099	14,764
-	-	-	-	423,466	-
(1,729)	-	(9,062)	(29,278)	(72,749)	(23,218)
-	-	-	-	68,476	-
<u>133,328</u>	<u>382,521</u>	<u>214,438</u>	<u>752,946</u>	<u>640,292</u>	<u>(8,454)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,309,125	105,958	-
-	-	-	-	-	-
1,014	2,966	179,528	-	-	-
-	-	-	-	-	-
-	-	-	67,103	584,026	-
-	-	-	-	-	-
<u>1,014</u>	<u>2,966</u>	<u>179,528</u>	<u>1,376,228</u>	<u>689,984</u>	<u>0</u>
<u>132,314</u>	<u>379,555</u>	<u>34,910</u>	<u>(623,282)</u>	<u>(49,692)</u>	<u>(8,454)</u>
-	-	-	450,653	-	-
(130,778)	-	-	(460,896)	-	-
-	-	-	-	-	-
<u>(130,778)</u>	<u>0</u>	<u>0</u>	<u>(10,243)</u>	<u>0</u>	<u>0</u>
1,536	379,555	34,910	(633,525)	(49,692)	(8,454)
<u>1,467</u>	<u>(413,005)</u>	<u>183,904</u>	<u>972,648</u>	<u>1,750,835</u>	<u>567,829</u>
<u>\$3,003</u>	<u>(\$33,450)</u>	<u>\$218,814</u>	<u>\$339,123</u>	<u>\$1,701,143</u>	<u>\$559,375</u>

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECT FUNDS
For The Year Ended December 31, 2022

Statement 26
Page 2 of 2

	424 Surface Water Maintenance	425 Park and Trail Improvements	484 Comp Plan Update	487 Pheasant Run Reconstruction	Total Nonmajor Capital Project Funds
Revenues:					
General property taxes		\$75,000	\$ -	\$ -	\$1,032,224
Tax increment	-	-	-	-	793,264
Special assessments	-	-	-	-	235,863
Charges for services	-	-	-	-	1,045,728
Investment earnings	(6,390)	(7,266)	(253)	-	(267,852)
Miscellaneous	-	-	-	-	190,357
Total revenues	(6,390)	67,734	(253)	0	3,029,584
Expenditures:					
Current:					
General government	-	-	54,665	-	83,326
Public safety	-	-	-	-	35,446
Public works	150,296	16,740	-	-	1,582,119
Culture and recreation	-	-	-	-	38,370
Community development	-	-	-	-	635,671
Capital outlay:					
Public safety	-	-	-	-	327,870
Public works	-	79,790	-	9,774	773,398
Culture and recreation	-	-	-	-	338,536
Total expenditures	150,296	96,530	54,665	9,774	3,814,736
Revenues over (under) expenditures	(156,686)	(28,796)	(54,918)	(9,774)	(785,152)
Other financing sources (uses):					
Transfers in	-	15,000	35,000	460,896	1,233,299
Transfers out	(76,620)	-	-	-	(668,294)
Proceeds from sale of capital assets	-	-	-	-	48,952
Total other financing sources (uses)	(76,620)	15,000	35,000	460,896	613,957
Net change in fund balance	(233,306)	(13,796)	(19,918)	451,122	(171,195)
Fund balance - January 1	233,306	194,786	18,189	-	6,672,355
Fund balance - December 31	\$0	\$180,990	(\$1,729)	\$451,122	\$6,501,160

STATISTICAL SECTION (UNAUDITED)

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STATISTICAL SECTION (UNAUDITED)

This part of the City of Lino Lakes, Minnesota's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Contents	Table Number
Financial Trends These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	Tables 1-4
Revenue Capacity These tables contain information to help the reader assess the City's most significant local revenue source, the property tax.	Tables 5-8
Debt Capacity These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	Tables 9-12
Demographic and Economic Information These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	Tables 13-14
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	Tables 15-17

CITY OF LINO LAKES, MINNESOTA

NET POSITION BY COMPONENT

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2013	2014	2015	2016
Governmental activities:				
Net investment in capital assets	\$22,241,821	\$19,540,807	\$18,230,746	\$18,597,344
Restricted	11,000,033	8,666,357	8,635,293	13,342,852
Unrestricted	16,849,636	20,527,704	13,888,120	10,187,254
Total governmental activities net position	<u>\$50,091,490</u>	<u>\$48,734,868</u>	<u>\$40,754,159</u>	<u>\$42,127,450</u>
Business-type activities:				
Net investment in capital assets	\$28,423,284	\$27,556,022	\$29,127,829	\$31,860,610
Unrestricted	12,999,182	13,888,278	14,672,630	13,863,447
Total business-type activities net position	<u>\$41,422,466</u>	<u>\$41,444,300</u>	<u>\$43,800,459</u>	<u>\$45,724,057</u>
Primary government:				
Net investment in capital assets	\$50,665,105	\$47,096,829	\$47,358,575	\$50,457,954
Restricted	11,000,033	8,666,357	8,635,293	13,342,852
Unrestricted	29,848,818	34,415,982	28,560,750	24,050,701
Total primary government net position	<u>\$91,513,956</u>	<u>\$90,179,168</u>	<u>\$84,554,618</u>	<u>\$87,851,507</u>

GASB 68 was implemented in 2015. Net position was restated for 2014 to reflect the reporting of net pension liability and pension related deferred outflows of resources. Net position for years prior to 2014 was not restated.

GASB 75 was implemented in 2017. Net position was restated for 2016 to reflect the reporting of the OPEB liability and OPEB related deferred inflows of resources. Net position for years prior to 2016 was not restated.

Table 1

2017	2018	2019	2020	2021	2022
\$22,868,259	\$24,640,555	\$28,433,053	\$31,960,308	\$38,987,698	\$43,292,333
11,730,147	10,579,817	12,390,431	13,446,203	13,889,250	10,200,962
12,017,212	16,577,520	17,640,035	18,686,238	21,975,414	21,078,214
<u>\$46,615,618</u>	<u>\$51,797,892</u>	<u>\$58,463,519</u>	<u>\$64,092,749</u>	<u>\$74,852,362</u>	<u>\$74,571,509</u>
\$31,831,950	\$32,709,079	\$36,390,820	\$43,366,197	\$43,566,016	\$49,792,563
14,846,045	15,570,827	16,237,228	16,054,144	16,425,602	14,574,403
<u>\$46,677,995</u>	<u>\$48,279,906</u>	<u>\$52,628,048</u>	<u>\$59,420,341</u>	<u>\$59,991,618</u>	<u>\$64,366,966</u>
\$54,700,209	\$57,349,634	\$64,823,873	\$75,326,505	\$82,553,714	\$93,084,896
11,730,147	10,579,817	12,390,431	13,446,203	13,889,250	10,200,962
26,863,257	32,148,347	33,877,263	34,740,382	38,401,016	35,652,617
<u>\$93,293,613</u>	<u>\$100,077,798</u>	<u>\$111,091,567</u>	<u>\$123,513,090</u>	<u>\$134,843,980</u>	<u>\$138,938,475</u>

CITY OF LINO LAKES, MINNESOTA
CHANGES IN NET POSITION
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	2013	2014	2015	2016
Expenses				
Governmental activities:				
General government	\$1,566,388	\$2,036,550	\$2,016,351	\$2,456,864
Public safety	3,950,197	4,107,759	5,135,865	6,567,523
Public works	5,376,671	5,880,030	7,971,712	6,228,893
Culture and recreation	-	-	-	-
Conservation of natural resources	141,204	159,649	186,111	216,905
Community development	404,726	407,448	432,268	454,144
Interest and fees on long-term debt	951,842	618,680	632,876	831,529
Total governmental activities expenses	<u>12,391,028</u>	<u>13,210,116</u>	<u>16,375,183</u>	<u>16,755,858</u>
Business-type activities:				
Water	927,800	965,641	1,394,897	1,367,693
Sewer	1,584,395	1,628,258	2,089,842	1,850,962
Storm water	-	-	-	-
Total business-type activities expenses	<u>2,512,195</u>	<u>2,593,899</u>	<u>3,484,739</u>	<u>3,218,655</u>
Total primary government expenses	<u>\$14,903,223</u>	<u>\$15,804,015</u>	<u>\$19,859,922</u>	<u>\$19,974,513</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$93,118	\$103,072	\$818,468	\$520,231
Public safety	697,584	763,470	199,498	1,359,426
Public works	632,002	621,221	603,866	865,327
Culture and recreation	-	-	-	-
Conservation of natural resources	1,347	1,882	-	-
Community development	28,118	39,395	-	-
Operating grants and contributions	527,368	840,676	526,107	722,858
Capital grants and contributions	941,960	335,733	1,176,732	5,046,307
Total governmental activities program revenues	<u>2,921,497</u>	<u>2,705,449</u>	<u>3,324,671</u>	<u>8,514,149</u>
Business-type activities:				
Charges for services:				
Water	1,208,742	965,425	1,014,836	1,094,897
Sewer	1,516,397	1,564,099	1,621,633	1,659,322
Storm water	-	-	-	-
Operating grants and contributions	-	263,024	263,024	-
Capital grants and contributions	883	1,035	3,035,031	1,543,947
Total business-type activities	<u>2,726,022</u>	<u>2,793,583</u>	<u>5,934,524</u>	<u>4,298,166</u>
Total primary government program revenues	<u>\$5,647,519</u>	<u>\$5,499,032</u>	<u>\$9,259,195</u>	<u>\$12,812,315</u>

Table 2
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2017	2018	2019	2020	2021	2022
\$2,395,633	\$2,345,386	\$2,466,130	\$4,197,819	\$2,828,407	\$3,117,688
5,166,538	4,749,394	5,053,511	4,867,134	4,706,881	6,512,493
5,492,395	5,384,522	5,810,919	4,118,477	6,260,599	6,377,440
-	-	-	-	-	4,029,146
200,016	201,590	183,982	161,556	178,581	235,376
459,455	576,794	686,421	660,660	791,930	884,336
518,897	414,607	498,587	733,207	654,287	562,248
<u>14,232,934</u>	<u>13,672,293</u>	<u>14,699,550</u>	<u>14,738,853</u>	<u>15,420,685</u>	<u>21,718,727</u>
1,245,249	1,332,755	1,322,811	1,532,282	1,621,486	3,019,350
1,901,821	1,964,471	2,002,711	2,199,865	2,186,992	2,347,539
-	-	-	-	-	251,478
<u>3,147,070</u>	<u>3,297,226</u>	<u>3,325,522</u>	<u>3,732,147</u>	<u>3,808,478</u>	<u>5,618,367</u>
<u>\$17,380,004</u>	<u>\$16,969,519</u>	<u>\$18,025,072</u>	<u>\$18,471,000</u>	<u>\$19,229,163</u>	<u>\$27,337,094</u>
\$550,117	\$562,816	\$612,237	\$587,888	\$892,386	\$699,316
2,249,152	1,591,658	1,255,363	1,235,829	1,688,606	1,616,634
801,633	448,009	1,273,900	1,106,248	2,528,275	1,574,335
-	-	-	-	-	1,046,848
-	-	-	-	-	-
-	-	-	-	-	-
1,106,014	861,429	870,532	2,470,024	1,019,752	1,119,449
4,141,383	5,187,023	6,820,419	6,894,207	7,931,093	2,800,604
<u>8,848,299</u>	<u>8,650,935</u>	<u>10,832,451</u>	<u>12,294,196</u>	<u>14,060,112</u>	<u>8,857,186</u>
1,150,834	1,217,589	1,172,580	1,341,559	1,683,290	1,845,312
1,698,963	1,753,712	1,771,143	1,803,231	1,892,040	1,952,299
-	-	-	-	-	486,069
-	-	-	42,152	-	-
836,029	1,242,032	2,894,794	2,887,266	752,403	5,268,556
<u>3,685,826</u>	<u>4,213,333</u>	<u>5,838,517</u>	<u>6,074,208</u>	<u>4,327,733</u>	<u>9,552,236</u>
<u>\$12,534,125</u>	<u>\$12,864,268</u>	<u>\$16,670,968</u>	<u>\$18,368,404</u>	<u>\$18,387,845</u>	<u>\$18,409,422</u>

CITY OF LINO LAKES, MINNESOTA
CHANGES IN NET POSITION
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	2013	2014	2015	2016
Net (expense) revenue:				
Governmental activities	(\$9,469,531)	(\$10,504,667)	(\$13,050,512)	(\$8,241,709)
Business-type activities	213,827	199,684	2,449,785	1,079,511
Total primary government, net	(9,255,704)	(10,304,983)	(10,600,727)	(7,162,198)
General revenues and other changes in net position:				
Governmental activities:				
Property taxes	8,563,595	8,806,886	9,243,236	9,343,500
Unrestricted grants and contributions	4,442	4,443	5,363	91,385
Unrestricted investment earnings	(54,204)	265,695	112,961	210,142
Gain on disposal of capital assets	-	1,727	17,836	66,255
Special item - withdrawal from fire district	-	-	-	1,333,166
Transfers	(353,304)	69,294	66,834	(914,414)
Total governmental activities	8,160,529	9,148,045	9,446,230	10,130,034
Business-type activities:				
Unrestricted investment earnings	(44,773)	154,468	51,167	107,119
Gain on disposal of capital assets	-	-	-	-
Transfers	353,304	(69,294)	(66,834)	914,414
Total business-type activities	308,531	85,174	(15,667)	1,021,533
Total primary government	\$8,469,060	\$9,233,219	\$9,430,563	\$11,151,567
Change in net position:				
Governmental activities	(\$1,309,002)	(\$1,356,622)	(\$3,604,282)	\$1,888,325
Business-type activities	522,358	284,858	2,434,118	2,101,044
Total primary government change in net position	(\$786,644)	(\$1,071,764)	(\$1,170,164)	\$3,989,369

GASB 68 was implemented in 2015. Pension expense for years prior to 2015 was not restated.

GASB 75 was implemented in 2017. OPEB expense for years prior to 2017 was not restated.

2017	2018	2019	2020	2021	2022
(\$5,384,635)	(\$5,021,358)	(\$3,867,099)	(\$2,444,657)	(\$1,360,573)	(\$12,861,541)
538,756	916,107	2,512,995	2,342,061	519,255	3,933,869
(4,845,879)	(4,105,251)	(1,354,104)	(102,596)	(841,318)	(8,927,672)
9,753,971	10,229,691	10,706,977	11,259,043	12,006,161	12,622,388
181,712	59,508	38,926	47,188	6,587	2,117,908
207,792	369,485	1,029,944	684,384	(171,260)	(1,139,063)
38,022	17,318	68,472	150,041	387,972	66,852
-	-	-	-	-	-
(308,694)	(472,370)	(1,311,593)	(4,066,269)	(109,774)	(1,142,554)
9,872,803	10,203,632	10,532,726	8,074,387	12,119,686	12,525,531
106,488	213,434	523,554	383,963	(86,764)	(645,918)
-	-	-	-	29,012	-
308,694	472,370	1,311,593	4,066,269	109,774	1,142,554
415,182	685,804	1,835,147	4,450,232	52,022	496,636
<u>\$10,287,985</u>	<u>\$10,889,436</u>	<u>\$12,367,873</u>	<u>\$12,524,619</u>	<u>\$12,171,708</u>	<u>\$13,022,167</u>
\$4,488,168	\$5,182,274	\$6,665,627	\$5,629,730	\$10,759,113	(\$336,010)
953,938	1,601,911	4,348,142	6,792,293	571,277	4,430,505
<u>\$5,442,106</u>	<u>\$6,784,185</u>	<u>\$11,013,769</u>	<u>\$12,422,023</u>	<u>\$11,330,390</u>	<u>\$4,094,495</u>

CITY OF LINO LAKES, MINNESOTA
FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

	2013	2014	2015	2016
General Fund:				
Nonspendable	\$176,797	\$253,471	\$220,677	\$225,114
Committed	-	-	-	-
Unassigned	5,209,286	5,053,064	5,725,736	6,031,077
Total general fund	<u>\$5,386,083</u>	<u>\$5,306,535</u>	<u>\$5,946,413</u>	<u>\$6,256,191</u>
All other governmental funds:				
Nonspendable	101,710	101,302	101,177	101,220
Restricted	3,651,550	2,830,526	2,637,638	6,502,424
Committed	121,075	152,078	163,239	170,950
Assigned	15,710,702	18,027,773	15,022,852	15,778,480
Unassigned	(3,393,547)	(375,851)	(3,815,304)	(978,496)
Total all other governmental funds	<u>\$16,191,490</u>	<u>\$20,735,828</u>	<u>\$14,109,602</u>	<u>\$21,574,578</u>
Total all funds	<u>\$21,577,573</u>	<u>\$26,042,363</u>	<u>\$20,056,015</u>	<u>\$27,830,769</u>

Table 3

2017	2018	2019	2020	2021	2022
\$243,317	\$286,186	\$296,907	\$315,224	\$356,619	\$518,196
-	-	443,900	425,000	71,370	58,600
6,573,608	6,599,956	6,052,388	6,787,498	7,719,761	7,509,721
<u>\$6,816,925</u>	<u>\$6,886,142</u>	<u>\$6,793,195</u>	<u>\$7,527,722</u>	<u>\$8,147,750</u>	<u>\$8,086,517</u>
101,659	101,998	102,842	102,076	208,573	152,038
5,289,641	9,824,255	6,650,462	8,206,540	8,437,406	8,248,742
175,401	182,613	175,485	470,047	531,131	254,465
14,581,669	19,195,652	19,672,706	18,943,415	19,533,784	19,492,211
(2,909,173)	(2,935,459)	(3,171,161)	(3,129,676)	(2,931,318)	(2,688,775)
<u>\$17,239,197</u>	<u>\$26,369,059</u>	<u>\$23,430,334</u>	<u>\$24,592,402</u>	<u>\$25,779,576</u>	<u>\$25,458,681</u>
<u>\$24,056,122</u>	<u>\$33,255,201</u>	<u>\$30,223,529</u>	<u>\$32,120,124</u>	<u>\$33,927,326</u>	<u>\$33,545,198</u>

CITY OF LINO LAKES, MINNESOTA
 CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years

	2013	2014	2015	2016
Revenues:				
Property taxes	\$8,475,214	\$8,612,011	\$8,950,507	\$9,369,090
Licenses and permits	431,654	407,681	551,202	895,581
Special assessments	2,130,519	1,278,202	703,141	4,400,635
Intergovernmental	500,963	823,025	679,627	706,944
Charges for services	717,300	731,640	696,501	1,293,556
Fines and forfeits	119,079	149,653	127,803	251,653
Investment earnings	(53,466)	265,794	112,915	210,142
Miscellaneous	384,749	767,477	766,072	417,448
Total revenues	<u>12,706,012</u>	<u>13,035,483</u>	<u>12,587,768</u>	<u>17,545,049</u>
Expenditures:				
Current:				
General government	1,569,722	1,692,175	1,643,966	1,845,667
Public safety	3,744,957	3,845,732	11,895,482	4,333,080
Public works	3,956,766	4,156,497	4,779,696	3,203,837
Culture and recreation	-	-	-	-
Conservation of natural resources	134,127	149,292	191,038	201,635
Community development	418,533	402,750	422,935	425,402
Capital outlay	291,135	674,488	1,566,057	3,044,615
Debt service:				
Principal	2,214,000	3,664,000	2,802,511	2,769,525
Interest and fiscal charges	774,172	696,780	542,166	816,362
Bond issuance costs	17,137	-	62,831	98,906
Total expenditures	<u>13,120,549</u>	<u>15,281,714</u>	<u>23,906,682</u>	<u>16,739,029</u>
Revenues over (under) expenditures	<u>(414,537)</u>	<u>(2,246,231)</u>	<u>(11,318,914)</u>	<u>806,020</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	16,727	1,727	54,522	72,182
Insurance recovery	-	-	-	-
Issuance of debt	808,000	3,140,000	8,606,250	5,464,000
Premium on bonds issued	6,558	-	114,960	41,497
Payment to refunded bond escrow agent	(435,000)	-	-	-
Transfers in	1,722,541	2,608,534	3,392,971	3,521,180
Transfers out	(1,650,817)	(2,539,240)	(3,336,137)	(3,241,959)
Total other financing sources (uses)	<u>468,009</u>	<u>3,211,021</u>	<u>8,832,566</u>	<u>5,856,900</u>
Special item - withdrawal from fire district	-	-	-	1,111,834
Net change in fund balance	<u>\$53,472</u>	<u>\$964,790</u>	<u>(\$2,486,348)</u>	<u>\$7,774,754</u>
Debt service as a percentage of				
Noncapital expenditures	23.3%	29.9%	15.0%	26.2%
Debt service as a percentage of				
Total expenditures	22.8%	28.5%	14.0%	21.4%

Table 4

2017	2018	2019	2020	2021	2022
\$9,772,741	\$10,215,761	\$10,685,592	\$11,232,374	\$12,063,089	\$12,623,407
1,447,571	1,260,046	941,569	972,450	1,400,755	1,348,912
2,283,974	2,005,970	1,935,178	987,053	1,597,697	2,156,808
1,080,953	3,453,300	688,389	2,597,744	1,170,678	3,393,074
1,327,781	1,003,896	1,862,803	1,609,627	3,102,712	2,739,431
613,593	137,940	131,936	160,279	113,359	79,669
207,792	369,485	1,029,944	684,384	(171,260)	(1,139,063)
410,640	323,379	265,130	246,599	508,253	906,901
17,145,045	18,769,777	17,540,541	18,490,510	19,785,283	22,109,139
1,952,669	1,948,909	2,007,741	3,412,600	2,257,879	2,504,260
4,360,517	4,575,957	4,720,122	4,744,173	5,027,661	5,792,661
3,414,412	3,148,058	3,538,624	3,083,366	2,929,603	3,308,439
-	-	-	-	-	3,723,278
183,392	199,026	207,919	160,884	182,247	224,980
433,144	572,910	680,419	665,405	822,007	914,055
2,152,848	3,469,208	7,444,939	6,387,441	5,499,595	3,582,771
8,058,525	3,130,600	2,815,075	2,855,000	3,149,000	2,324,360
640,029	437,659	562,471	629,282	699,782	662,078
-	-	-	-	49,097	-
21,195,536	17,482,327	21,977,310	21,938,151	20,616,871	23,036,882
(4,050,491)	1,287,450	(4,436,769)	(3,447,641)	(831,588)	(927,743)
103,328	49,391	77,986	240,842	398,355	48,952
-	-	711,854	-	-	-
311,000	7,218,900	388,535	4,624,235	1,815,000	-
-	401,193	-	435,623	102,502	-
-	-	-	-	-	-
6,984,443	4,266,440	2,777,663	4,122,789	3,240,042	3,371,475
(7,122,927)	(4,024,295)	(2,550,941)	(4,079,253)	(2,917,109)	(2,874,812)
275,844	7,911,629	1,405,097	5,344,236	2,638,790	545,615
-	-	-	-	-	-
(\$3,774,647)	\$9,199,079	(\$3,031,672)	\$1,896,595	\$1,807,202	(\$382,128)
45.4%	25.5%	23.2%	22.4%	24.0%	15.0%
41.0%	20.4%	15.4%	15.9%	18.7%	13.0%

CITY OF LINO LAKES, MINNESOTA
ASSESSED AND ACTUAL VALUE OF TAXABLE PROPERTY
 Last Ten Fiscal Years

Table 5

Payable Year	Residential Property	Commercial/ Industrial Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Taxable Market Value
2013	\$13,693,905	\$2,571,769	\$336,047	\$16,601,721	46.774	\$1,519,857,242
2014	13,646,798	2,450,473	341,974	16,439,245	46.683	1,509,921,169
2015	15,455,516	2,536,783	347,316	18,339,615	43.770	1,694,366,064
2016	15,472,329	2,609,482	359,006	18,440,817	46.019	1,699,288,883
2017	16,480,328	2,767,099	396,378	19,643,805	45.140	1,808,417,118
2018	17,879,879	2,966,548	442,867	21,289,294	42.826	1,959,826,108
2019	18,920,892	3,294,449	471,895	22,687,236	41.817	2,082,803,803
2020	20,781,383	3,686,997	419,457	24,887,837	39.870	2,294,753,477
2021	22,250,844	3,710,390	530,211	26,491,445	40.109	2,435,156,410
2022	23,932,066	3,587,941	388,342	27,908,349	40.154	2,587,650,762

The tax capacity (assessed taxable value) of the property is calculated by applying a statutory formula to the estimated market value of the property.

Source: Anoka County, Minnesota Assessors' Office

CITY OF LINO LAKES, MINNESOTA
DIRECT AND OVERLAPPING PROPERTY TAX CAPACITY RATES
 Last Ten Fiscal Years
(rate per \$100 of Tax Capacity)

Table 6

Fiscal Year	City Direct Rate			Overlapping Rates			Total Direct and Overlapping Tax Rate	
	Basic Rate	General Obligation Debt Service	Total Direct	Centennial School District ISD # 12	Anoka County	Other Taxing Districts		Total Overlapping
2013	40.964	5.810	46.774	43.681	44.411	6.940	95.032	141.806
2014	39.784	6.899	46.683	46.186	43.239	6.712	96.137	142.820
2015	37.819	5.951	43.770	36.562	38.123	6.021	80.706	124.476
2016	35.025	10.994	46.019	36.426	38.894	6.405	81.725	127.744
2017	35.105	10.035	45.140	29.097	36.841	5.810	71.748	116.888
2018	36.168	6.658	42.826	34.970	35.334	5.658	75.962	118.788
2019	33.875	7.942	41.817	35.984	34.473	5.300	75.757	117.574
2020	31.803	8.067	39.870	34.059	33.078	5.048	72.185	112.055
2021	33.235	6.874	40.109	31.572	31.567	4.420	67.559	107.668
2022	33.262	6.892	40.154	31.074	29.254	4.624	64.952	105.106

The majority of the City is serviced by School District 12. Rates for debt service are based on each year's requirements

Source: Anoka County

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CITY OF LINO LAKES, MINNESOTA
PRINCIPAL PROPERTY TAXPAYERS
 Current Year and Nine Years Ago

Table 7

Taxpayer	2022			2013		
	Taxable Net Tax Capacity	Rank	Percentage of Total City Taxable Net Tax Capacity	Taxable Net Tax Capacity	Rank	Percentage of Total City Taxable Net Tax Capacity
AX Lino Lakes LP	\$390,078	1	1.40%	\$ -		-
US Home Corporation	304,069	2	1.09%	-		-
Minnegasco Inc	283,558	3	1.02%	-		-
Target Corporation	221,400	4	0.79%	210,824	1	1.27%
Biynah MN WI LLC	189,748	5	0.68%	-		-
Gargaro Properties LLC	139,600	6	0.50%	85,908	7	0.52%
Tomas Commercial Real Estate Holdings LLC	103,928	7	0.37%	-		-
Marmon/Keystone Corp	98,850	8	0.35%	77,462	8	0.47%
Kohls Illinois Inc	94,420	9	0.34%	104,810	5	0.63%
Lino Lakes Assisted Living LLC	84,803	10	0.30%	-		-
Lino Lakes Realty LLC	-		-	181,810	2	1.10%
Xcel Energy	-		-	176,456	3	1.06%
Moline Concrete Products	-		-	110,333	4	0.66%
Taylor Corporation	-		-	97,230	6	0.59%
Centerpoint Energy	-		-	65,794	9	0.40%
EOC Lino Lakes LLC	-		-	59,250	10	0.36%
Total	\$1,910,454		6.85%	\$1,169,877		7.05%

Source: Anoka County

CITY OF LINO LAKES, MINNESOTA
PROPERTY TAX LEVIES AND COLLECTIONS
 Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year			Collected within the Fiscal Year of Levy	
	Operating Tax Levy	Debt Tax Levy	Total Tax Levy	Amount	Percentage of Levy
2013	\$7,190,538	\$1,025,090	\$8,215,628	\$8,094,911	98.5%
2014	7,098,922	1,197,122	8,296,044	8,229,986	99.2%
2015	7,490,578	1,195,494	8,686,072	8,630,830	99.4%
2016	7,018,572	2,039,856	9,058,428	9,022,964	99.6%
2017	7,360,431	2,131,424	9,491,855	9,439,688	99.5%
2018	8,165,859	1,610,873	9,776,732	9,729,472	99.5%
2019	8,193,124	1,862,292	10,055,416	9,981,243	99.3%
2020	8,368,756	2,122,762	10,491,518	10,415,622	99.3%
2021	9,232,367	1,909,448	11,141,815	11,055,781	99.2%
2022	9,790,843	2,028,444	11,819,287	11,777,785	99.6%

Current year levies and collections include State levy related credits, but do not include tax increment levies and collections.

Table 8

Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes	Percentage of Levy Outstanding
	Amount	Percentage of Levy		
\$119,235	\$8,214,146	100.0%	\$1,482	0.6%
65,599	8,295,585	100.0%	459	0.3%
53,854	8,684,684	100.0%	1,388	0.3%
33,092	9,056,056	100.0%	2,372	0.3%
50,816	9,490,504	100.0%	1,351	0.4%
44,627	9,774,099	100.0%	2,633	0.1%
76,872	10,058,115	100.0%	(2,699)	0.3%
69,592	10,485,214	99.9%	6,304	0.7%
73,248	11,129,029	99.9%	12,786	0.1%
-	11,777,785	99.6%	41,502	0.4%

CITY OF LINO LAKES, MINNESOTA
RATIOS OF OUTSTANDING DEBT BY TYPE
 Last Ten Fiscal Years

Fiscal Year	Governmental Activities		
	General Obligation Bonds	Special Assessment Bonds	Other Long-Term Debt
2013	\$9,610,000	\$5,975,000	\$3,695,000
2014	9,036,000	7,640,000	2,080,000
2015	16,377,291	6,620,000	1,720,000
2016	16,780,831	7,795,000	3,165,250
2017	12,896,518	4,905,000	2,174,725
2018	19,291,813	3,890,000	1,271,025
2019	18,057,829	2,855,000	1,064,485
2020	21,533,432	1,805,000	793,720
2021	21,551,462	845,000	434,720
2022	19,631,753	630,000	170,360

Details regarding the City's outstanding debt can be found in the notes to the financial statements. See the *Demographic and Economic Statistics* schedule for personal income and population data.

(1) Personal income information is not yet available for 2022 from the Bureau of Economic Analysis Report

Table 9

Total Primary Government	Percentage of Assessed Market Value	Percentage of Personal Income	Per Capita
\$19,280,000	1.27%	0.13%	\$925
18,756,000	1.24%	0.12%	888
24,717,291	1.46%	0.15%	1,205
27,741,081	1.63%	0.17%	1,334
19,976,243	1.10%	0.11%	946
24,452,838	1.25%	0.13%	1,111
21,977,314	1.03%	0.12%	999
24,132,152	1.05%	0.12%	1,128
22,831,182	0.94%	0.10%	1,075
20,432,113	0.79%	(1)	945

CITY OF LINO LAKES, MINNESOTA
RATIOS OF NET GENERAL BONDED DEBT
 Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Total Primary Government
	General Obligation Bonds	Special Assessment Bonds	
2013	\$9,610,000	\$5,975,000	\$15,585,000
2014	9,036,000	7,640,000	16,676,000
2015	16,377,291	6,620,000	22,997,291
2016	16,780,831	7,795,000	24,575,831
2017	12,896,518	4,905,000	17,801,518
2018	19,291,813	3,890,000	23,181,813
2019	18,057,829	2,855,000	20,912,829
2020	21,533,432	1,805,000	23,338,432
2021	21,551,462	845,000	22,396,462
2022	19,631,753	630,000	20,261,753

Details regarding the City's outstanding debt can be found in the notes to the financial statements.
 See the *Demographic and Economic Statistics* schedule for population data.

Table 10

Per Capita (Total)	Less: Amounts Available in Debt Service Funds	Net Bonded Debt	Percentage of Assessed Market Value	Per Capita (Net)
\$748	\$3,357,196	\$12,227,804	0.80%	\$587
789	2,501,738	14,174,262	0.94%	671
1,121	2,813,226	20,184,065	1.19%	984
1,181	8,420,263	17,711,818	1.04%	851
843	5,171,905	14,570,863	0.81%	690
1,054	4,456,461	19,794,252	1.01%	900
951	4,772,799	17,034,565	0.80%	774
1,091	5,399,895	18,595,307	0.81%	869
1,055	5,241,849	17,154,613	0.70%	808
937	5,147,106	15,114,647	0.58%	699

CITY OF LINO LAKES, MINNESOTA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of December 31, 2022

Table 11

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Overlapping Debt</u>
Overlapping debt:			
Anoka County	\$42,415,000	6.1%	\$2,587,315
ISD 12 (Centennial)	129,869,418	43.1%	55,973,719
ISD 624 (White Bear Lake)	375,050,000	3.1%	11,626,550
ISD 831 (Forest Lake)	157,255,000	7.1%	11,165,105
Metropolitan Council	1,717,186,171	0.6%	10,303,117
Total overlapping			<u>91,655,806</u>
City of Lino Lakes direct debt	19,625,360	100%	<u>19,625,360</u>
Total direct and overlapping debt			<u><u>\$111,281,166</u></u>

*For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: Anoka County/City of Lino Lakes Official Statements

CITY OF LINO LAKES, MINNESOTA
LEGAL DEBT MARGIN INFORMATION
 Last Ten Fiscal Years

Table 12

Legal Debt Margin Calculation for Fiscal Year 2022

Debt limit:	
Market value	\$2,680,361,000
Applicable percentage	3%
	<u>80,410,830</u>
Debt applicable to limit:	
Total bonded debt	20,432,113
Less:	
Special assessment bonds	(627,545)
Tax abatement bonds	(305,000)
Tax increment bonds	(543,212)
Utility revenue bonds	(6,668,467)
	<u>12,287,889</u>
Legal debt margin	<u>\$68,122,941</u>

Legal Debt Margin Calculation for Fiscal Years 2012 Through 2021

Fiscal Year	Population	Debt Limit	Net Debt Applicable to Limit	Legal Debt Margin	Amount of Debt Applicable to Debt Limit	Net Debt Applicable to Limit Per Capita
2013	20,833	\$45,595,717	\$4,280,000	\$41,315,717	9.39%	\$205
2014	21,129	45,297,635	4,191,000	41,106,635	9.25%	198
2015	20,519	50,830,982	11,941,250	38,889,732	23.49%	582
2016	20,803	50,978,666	10,122,081	40,856,585	19.86%	487
2017	21,117	54,252,514	10,426,243	43,826,271	19.22%	494
2018	22,000	58,794,783	14,497,838	44,296,945	24.66%	659
2019	21,650	65,496,045	13,637,314	51,858,731	20.82%	630
2020	22,410	71,534,937	13,217,152	58,317,785	18.48%	590
2021	21,236	76,205,334	13,901,182	62,304,152	18.24%	655
2022	21,629	80,410,830	12,287,889	68,122,941	15.28%	568

CITY OF LINO LAKES, MINNESOTA
DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Fiscal Years

Table 13

Fiscal Year	(1) Population	(2) Personal Income <i>(thousands of dollars)</i>	(2) Per Capita Personal Income	(3) School Enrollment	(4) Unemployment Rate
2013	20,833	\$14,496,708	\$42,748	6,399	4.5%
2014	21,129	15,396,593	45,029	6,361	3.4%
2015	20,519	16,139,868	46,885	6,394	3.3%
2016	20,803	16,599,918	47,864	6,388	3.9%
2017	21,117	17,383,717	49,583	6,499	3.1%
2018	22,000	18,152,170	51,277	6,560	3.9%
2019	21,995	18,850,155	52,722	6,576	3.2%
2020	21,399	20,045,489	55,694	6,654	4.8%
2021	21,236	21,799,730	59,397	6,488	2.5%
2022	21,629	Not available	Not available	6,483	3.0%

Sources:

- (1) Estimates from Metropolitan Council, except for 2020 which is per the U.S. Census and 2022 which is a city estimate
- (2) Information from Bureau of Economic Analysis Report. Anoka County statistics used as local information is unavailable.
- (3) Information from ISD #12 Financial Statements and Supplementary Information
- (4) Information from MN Department of Employment and Economic Development. Anoka County statistics used as local information is unavailable.

CITY OF LINO LAKES, MINNESOTA

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Table 14

Employer	2022			2013		
	Employees	Rank	Percentage of Total City Employment ⁽¹⁾	Employees	Rank	Percentage of Total City Employment ⁽¹⁾
State of Minnesota Corrections	447	1	24.8%	460	1	25.0%
ISD 12 - Centennial School District	391	2	21.7%	362	2	19.7%
Target Corporation	200	3	11.1%	150	4	8.1%
Anoka County Juvenile Center	130	4	7.2%	120	6	6.5%
Molin Concrete	130	5	7.2%	120	7	6.5%
Rehbein Transit	130	6	7.2%	100	10	5.4%
Kohls	123	7	6.8%	120	8	6.5%
Distribution Alternatives	120	8	6.7%	-	-	-
City of Lino Lakes	70	9	3.9%	-	-	-
Northern Wholesale	61	10	3.4%	-	-	-
Taylor Corporation	-	-	-	160	3	8.7%
Curtis 1000	-	-	-	130	5	7.1%
YMCA	-	-	-	120	9	6.5%
Total	1,802			1,842		

⁽¹⁾The statistic for total City employment is not available, therefore the percentage represents the percentage of the top ten listed.

Source: Employer Surveys/City of Lino Lakes Official Statements

CITY OF LINO LAKES, MINNESOTA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
 Last Ten Fiscal Years

	Full-Time-Equivalent Employees as of December 31,			
	2013	2014	2015	2016
General government:				
Administration	3.50	3.50	3.50	4.00
Finance	3.00	3.00	3.00	3.50
Planning and zoning	1.00	1.00	1.00	1.00
Total general government	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>	<u>8.50</u>
Public safety:				
Police - sworn officers	25.00	25.00	26.00	27.00
Police - civilians	3.00	4.00	4.00	4.50
Fire	-	1.00	1.00	1.50
Building inspection	2.50	2.00	2.00	2.50
Total public safety	<u>30.50</u>	<u>32.00</u>	<u>33.00</u>	<u>35.50</u>
Public works:				
Streets	7.00	7.00	7.00	6.50
Fleet	1.00	1.00	1.00	1.50
Total public works	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
Culture and recreation:				
Parks	5.20	5.20	5.20	5.20
Recreation	3.20	3.20	3.20	2.20
Rookery activity center	-	-	-	-
Total culture and recreation	<u>8.40</u>	<u>8.40</u>	<u>8.40</u>	<u>7.40</u>
Conservation of natural resources:				
Environmental	0.35	0.35	0.35	0.35
Solid waste abatement	0.30	0.30	0.30	0.30
Forestry	0.35	0.35	0.35	0.35
Total conservation of natural resources	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Community development	2.00	2.00	2.00	2.00
Water	2.30	2.30	2.30	2.30
Sewer	2.30	2.30	2.30	2.30
Storm water	-	-	-	-
Total	<u><u>62.00</u></u>	<u><u>63.50</u></u>	<u><u>64.50</u></u>	<u><u>67.00</u></u>

Source: City Finance Office

Table 15

Full-Time-Equivalent Employees as of December 31,					
2017	2018	2019	2020	2021	2022
4.00	4.00	4.00	4.00	5.00	5.00
3.50	3.25	3.25	3.10	3.10	2.60
1.00	1.00	1.00	1.00	1.00	1.00
<u>8.50</u>	<u>8.25</u>	<u>8.25</u>	<u>8.10</u>	<u>9.10</u>	<u>8.60</u>
27.00	27.00	27.00	27.00	28.00	28.00
4.50	4.00	4.00	4.00	5.00	5.50
1.50	1.50	1.50	1.50	1.50	6.50
2.50	2.50	3.50	3.50	3.50	4.50
<u>35.50</u>	<u>35.00</u>	<u>36.00</u>	<u>36.00</u>	<u>38.00</u>	<u>44.50</u>
6.65	6.65	6.65	6.50	6.25	6.15
1.50	1.50	1.50	1.50	2.20	2.45
<u>8.15</u>	<u>8.15</u>	<u>8.15</u>	<u>8.00</u>	<u>8.45</u>	<u>8.60</u>
5.20	5.20	5.20	5.20	4.95	5.35
2.35	1.35	1.35	0.20	-	0.10
-	-	-	-	-	7.50
<u>7.55</u>	<u>6.55</u>	<u>6.55</u>	<u>5.40</u>	<u>4.95</u>	<u>12.95</u>
0.35	0.35	0.35	0.38	0.38	0.30
0.30	0.30	0.30	0.25	0.25	0.20
0.35	0.35	0.35	0.38	0.38	0.25
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>0.75</u>
2.00	2.00	2.00	2.00	2.00	1.70
2.70	3.33	3.33	3.25	3.25	4.05
2.70	3.33	3.33	3.25	3.25	4.05
-	-	-	-	-	1.80
<u>68.10</u>	<u>67.60</u>	<u>68.60</u>	<u>67.00</u>	<u>70.00</u>	<u>87.00</u>

CITY OF LINO LAKES, MINNESOTA
OPERATING INDICATORS BY FUNCTION/PROGRAM
 Last Ten Fiscal Years

	2013	2014	2015	2016
General government:				
Elections	1	2	1	2
Registered voters	12,020	12,610	12,143	13,636
Number of votes cast	1,575	7,854	4,085	11,562
Voter participation (registered)	13.1%	62.3%	33.6%	84.8%
Public safety:				
Police:				
Calls for service	6,210	6,281	6,210	6,210
Traffic citations and warnings	2,597	2,296	2,199	2,199
Part I crime rate	918	631	1,226	1,091
Part II crime rate	2,144	1,836	2,395	3,635
Police:				
Case numbers generated				16,321
Avg response time (emergency & non-emergency)				5:26 minutes
Part I crime offenses				224
Part II crime offenses				746
Group A				
Group B				
Clearance rate				73%
Fire:				
Fire call load				269
Fire property loss				\$694,000
Fire property saved				\$10,511,300
Fire inspections				53
Building inspections:				
Building permits	490	431	654	761
Value of building permits	\$17,683,665	\$13,535,514	\$26,570,593	\$53,390,619
Other permits (4)				880
Public works:				
General maintenance (hours)	3,994	5,200	7,839	5,534
Street maintenance (hours)	5,740	3,840	3,347	4,053
Fleet maintenance (hours)	4,548	4,746	4,322	4,437
Snow plowing/sanding (hours)	1,639	2,141	754	960
Culture and recreation:				
Park maintenance (hours)	8,480	8,537	8,332	9,698
Utilities:				
Water maintenance (hours)	3,119	3,189	3,240	3,539
Sewer maintenance (hours)	3,109	3,178	3,240	3,539
Storm water maintenance (hours)	-	-	-	-
Storm water maintenance (hours)				

- (1) Increase in permits issued due to June 2017 storm damage.
- (2) The Public Safety Department modified the metrics maintained for business purposes in 2016.
- (3) Transition to FBI Uniform Crime Reporting NIBRS (National Incident Based Reporting System) in 2019.
January -July 2019 SRS, August-Dec 2019 NIBRS.
- (4) Other permits (plumbing, mechanical, etc.) data included in 2020 and presented retroactively back to 2016.

Source: Various City Departments

Table 16

2017	2018	2019	2020	2021	2022
1	2	1	4	1	2
12,624	12,860	13,312	14,964	14,441	15,082
2,165	10,738	3,075	13,505	1,873	10,584
17.1%	83.5%	23.1%	90.2%	13.0%	70.2%
(2)	(2)	(2)	(2)	(2)	(2)
(2)	(2)	(2)	(2)	(2)	(2)
(2)	(2)	(2)	(2)	(2)	(2)
(2)	(2)	(2)	(2)	(2)	(2)
18,199	14,487	13,973	13,214	12,138	12,399
4:42 minutes	5:16 minutes	5:53 minutes	6:41 minutes	6:46 minutes	6:11 minutes
176	195	93 (3)	(3)	(3)	(3)
808	587	304 (3)	(3)	(3)	(3)
		266 (3)	778	729	555
		98 (3)	217	182	195
82%	69%	60%	48%	56%	53%
316	356	379	371	399	585
\$325,100	\$205,200	\$246,600	\$241,450	\$148,683	\$1,487,543
\$6,342,100	\$1,791,500	\$7,548,100	\$13,682,450	\$1,251,340	\$5,560,915
117	107	98	60	116	38
5422 (1)	3,281	1,107	882	969	796
\$50,984,047	\$50,990,945	\$41,766,531	\$51,686,278	\$90,354,190	\$103,040,207
985	1,023	1,183	1,254	1,451	1,749
6,313	420	7,420	5,407	6,851	6,510
3,765	12,418	4,328	4,317	4,622	3,588
3,986	2,648	3,504	3,390	3,483	3,213
928	2,117	2,130	1,232	1,204	1,962
8,576	9,027	9,610	8,113	8,818	9,406
3,278	4,080	3,944	3,645	4,196	3,998
3,278	4,080	3,944	3,645	4,196	3,998
-	-	-	-	-	1,760

CITY OF LINO LAKES, MINNESOTA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 Last Ten Fiscal Years

Table 17

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public safety:										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units	12	12	12	12	12	12	12	12	12	12
Fire:										
Stations	1	1	2	2	2	2	2	2	2	2
Fire trucks	5	5	7	7	8	8	8	8	8	8
Public works:										
Lights	673	673	673	815	838	854	859	859	859	859
Vehicles	29	29	29	39	39	39	39	39	39	39
City streets (miles)	100.7	100.7	100.7	100.7	100.7	106.9	108.2	104.6 (1)	106.3	108.4
Culture and recreation:										
Parks:										
Asphalt trails (miles)	26	26	26	30	30.00	30	30	28 (2)	29	30.2
Boardwalk (miles)								0 (2)	-	0.3
Concrete trails (miles)								7 (2)	8	10.3
Baseball/Softball fields	20	20	20	8	8	8	8	8	8	8
Basketball courts	6	6	6	6	6	7	7	7	7	7
Fishing pier	1	1	1	1	-	-	-	-	-	-
Park acres	141	141	141	140	147.0	152	152	152	152	152
Park shelters	6	6	6	6	6	7	7	7	7	7
Parks	18	18	18	17	18	19	19	19	19	19
Pickleball courts	-	-	-	-	-	1	1	1	1	5
Playgrounds	16	16	16	15	16	17	17	17	17	17
Skating rinks	4	4	4	4	3	3	3	3	3	3
Soccer fields	8	8	8	6	4	4	4	4	4	4
Tennis courts	2	2	2	2	-	-	1	1	1	3
Water:										
Distribution system (miles)	74.7	74.7	74.7	85.6	99.4	89.0	89.5	91.8	94.2	97.6
Water connections	4,484	4,520	4,542	4,649	4,738	4,919	4,990	5,175	5,324	5,520
Gallons pumped (millions)	536	536	449	452	494	508	493	547	630	623
Water tower capacity (millions gallons)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.5	3.5
Number of fire hydrants	538	538	1,024	1,024	1,028	942	937	1,013	1,046	1,097
Sewer:										
Collection system (miles)	69.8	69.8	77.9	77.9	87.0	79.5	80.1	80.1	82.8	85.4
Sewer connections	4,624	4,685	4,685	4,817	4,976	5,102	5,276	5,439	5,650	5,833
Storm water:										
Pipe (miles)	41.4	41.4	41.4	53.7	54.1	55.0	55.6	49.86 (1)	53.5	54.2

Source: Various City Departments

(1) Decrease due to reclassification of ownership.

(2) In 2020, trails were broken out between asphalt trail, concrete sidewalk, and boardwalk



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Honorable Mayor and
Members of the City Council
City of Lino Lakes, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lino Lakes, Minnesota (the City) for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 19, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 17 to the financial statements, the City adopted new accounting guidance for 2022, Governmental Accounting Standards Board Statement No. 87, *Leases*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 estimates affecting the City's financial statements are the estimated present value of the lease receivable, and estimates used to calculate the net pension liability, the pension related deferred outflows and inflows of resources, and pension expense. These estimates are based on the City's estimated incremental borrowing rate as of January 1, 2022 and actuarial studies. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. Determining sensitivity is subjective, however, we believe the disclosures most likely to be considered sensitive are Note 3 – Receivables, Note 6 – Long-Term Debt and Note 10A – Deficit Fund Balances.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements identified during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 1, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the budgetary comparison information, and the schedules of OPEB and pension information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the 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 were not engaged to report on the introductory or statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

June 1, 2023



MINNESOTA LEGAL COMPLIANCE REPORT

To the Honorable Mayor and
Members of the City Council
City of Lino Lakes, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lino Lakes, Minnesota as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Lino Lakes, Minnesota's basic financial statements, and have issued our report thereon dated June 1, 2023.

In connection with our audit, we noted that the City of Lino Lakes, Minnesota failed to comply with provisions of the claims and disbursements section of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minnesota Statute § 6.65, insofar as they relate to accounting matters as described in the Schedule of Findings and Responses as item 2022-001. Also, in connection with our audit, nothing came to our attention that caused us to believe that the City of Lino Lakes, Minnesota failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, 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 of Lino Lakes, Minnesota's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City of Lino Lakes, Minnesota's response to the legal compliance findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The City of Lino Lakes, Minnesota's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

June 1, 2023

Minnesota Legal Compliance Report
Schedule of Findings and Responses
For the Year Ended December 31, 2022

2022-001 Prompt Payment of Bills

Criteria: Minnesota Statutes require bills to be paid within 35 days of the date of receipt. MS 471.425 reads in part as follows:

471.425 PROMPT PAYMENT OF LOCAL GOVERNMENT BILLS

Subd. 2. Payment required

A municipality must pay each vendor obligation according to the terms of the contract or, if no contract terms apply, within the standard payment period unless the municipality in good faith disputes the obligation. Standard payment period is defined as follows:

(a) For municipalities who have governing boards which have regularly scheduled meetings at least once a month, the standard payment period is defined as within 35 days of the date of receipt.

Condition: During our audit testing, we noted one instance where an invoice was not paid within the 35-day timeframe. An invoice from CenturyLink dated December 10, 2021 was not paid until January 24, 2022.

Cause: The routing of invoices to the accounts payable clerk from individual departments is not always done in a timely manner.

Effect: There is an increased likelihood that the City may incur interest charges or late fees, although no such charges were incurred related to this item.

Recommendation: We recommend the City implement steps to ensure all invoices are paid timely.

Views of Responsible Officials and Corrective Action Plan: We acknowledge this finding. Staff will continue monitoring and reviewing open accounts payable to ensure prompt payment.

CITY OF LINO LAKES, MINNESOTA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND INDEPENDENT AUDITOR'S REPORTS**

For The Year Ended December 31, 2022

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

To the Honorable Mayor and
Members of the City Council
City of Lino Lakes, 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 the City of Lino Lakes, Minnesota, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Lino Lakes, Minnesota's basic financial statements, and have issued our report thereon dated June 1, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Lino Lakes, Minnesota'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 the City of Lino Lakes, Minnesota's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Lino Lakes, Minnesota'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 the City of Lino Lakes, Minnesota'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 City of Lino Lakes, Minnesota'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 City of Lino Lakes, Minnesota's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

June 1, 2023



INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To Honorable Mayor and
Members of the City Council
City of Lino Lakes, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Lino Lakes, Minnesota’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City of Lino Lakes, Minnesota’s major federal programs for the year ended December 31, 2022. The City of Lino Lakes, Minnesota’s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Lino Lakes, Minnesota complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Lino Lakes, Minnesota and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Lino Lakes, Minnesota’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City of Lino Lakes, Minnesota's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Lino Lakes, Minnesota's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Lino Lakes, Minnesota's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City of Lino Lakes, Minnesota's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Lino Lakes, Minnesota's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Lino Lakes, Minnesota's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lino Lakes, Minnesota as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Lino Lakes, Minnesota's basic financial statements. We issued our report thereon dated June 1, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

June 1, 2023

CITY OF LINO LAKES, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Direct:			
Equitable Sharing Program	16.922	Not applicable	\$ 8,263
Total U.S. Department of Justice			<u>8,263</u>
U.S. Department of Transportation			
Passed through the State of Minnesota:			
COVID-19 - Highway Planning and Construction (Highway Planning and Construction Cluster)	20.205	None provided	15,566
State and Community Highway Safety (Highway Safety Cluster)	20.600	None provided	5,470
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	None provided	12,812
National Priority Safety Programs	20.616	None provided	<u>7,255</u>
Total U.S. Department of Transportation			<u>41,103</u>
U.S. Department of Treasury			
Passed through the State of Minnesota:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	None provided	<u>2,109,067</u>
Total U.S. Department of Treasury			<u>2,109,067</u>
Total Federal Expenditures			<u>\$ 2,158,433</u>

Notes to the Schedule of Expenditures of Federal Awards:

Note 1 Basis of Presentation and Summary of Significant Accounting Policies

The Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of federal award programs expended by the City of Lino Lakes, Minnesota under programs of the federal government for the year ended December 31, 2022. The Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Lino Lakes, Minnesota, it is not intended to and does not present the financial positions, or change in financial position of the City of Lino Lakes, Minnesota. The expenditures on this Schedule are on the modified accrual basis of accounting. Pass-through entity identifying numbers are presented where available.

Note 2 Indirect Cost Rate

The City of Lino Lakes, Minnesota has not charged any indirect costs to any of the federal programs. Therefore, the election of the de minimus cost rate is not applicable.

Note 3 Subrecipients

The City of Lino Lakes, Minnesota did not pass any federal funds to subrecipients during 2022.

CITY OF LINO LAKES, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022

SECTION I - SUMMARY OF AUDIT RESULTS

Financial Statements

- | | | | | |
|--|-------|------------|---|----|
| A. Type of auditors' report issued: | | Unmodified | | |
| B. Internal control over financial reporting: | | | | |
| • Material weakness(es) identified? | _____ | Yes | X | No |
| • Significant deficiencies identified? | _____ | Yes | X | No |
| C. Noncompliance material to financial statements noted? | _____ | Yes | X | No |

Federal Awards

- | | | | | |
|---|-------|------------|---|----|
| D. Internal control over major programs: | | | | |
| • Material weakness(es) identified? | _____ | Yes | X | No |
| • Significant deficiencies identified? | _____ | Yes | X | No |
| E. Type of auditors' report issued on compliance for major programs: | | Unmodified | | |
| F. Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? | _____ | Yes | X | No |
| G. Major programs: | | | | |

Name of Federal Program	Assistance Listing Number
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027

- | | | | | |
|---|-------|-----------|---|----|
| H. Dollar threshold used to distinguish between Type A and Type B programs: | | \$750,000 | | |
| I. Auditee qualified as a low-risk auditee: | _____ | Yes | X | No |

CITY OF LINO LAKES, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022

SECTION II – FINANCIAL STATEMENT FINDINGS

No current year findings.

SECTION III – FEDERAL AWARD FINDINGS

No current year findings.

CITY OF LINO LAKES, MINNESOTA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended December 31, 2022

FOLLOW-UP ON PRIOR YEAR FINDINGS

FINANCIAL STATEMENT FINDINGS

2021-1 Financial Statement Corrections

Condition: Audit procedures detected a material misstatement related to police holiday pay in the amount of \$117,527. The holiday pay represents amounts earned in 2021. The payment was appropriately made during January 2022, however, the expense was not accrued back to 2021 prior to correction.

Recommendation: We recommend staff review its year-end procedures in an attempt to identify and correct any misstatements.

Status: Resolved.

FEDERAL AWARD FINDINGS

None. A single audit was not required to be performed for the prior year.

**CITY COUNCIL
AGENDA ITEM 3A**

STAFF ORIGINATOR: Sarah Cotton, City Administrator

MEETING DATE: June 12, 2023

TOPIC: 1st Reading of Ordinance No. 03-23, Adjusting Council Salaries

VOTE REQUIRED: 3/5

INTRODUCTION

The City Council is being asked to consider the 1st Reading of Ordinance No. 03-23, Adjusting the Salaries of the Mayor and Councilmembers.

BACKGROUND

Pursuant to M.S. § 415.11, the compensation of the Mayor and Councilmembers shall be set by ordinance and the change in salary shall take effect after the next succeeding municipal election.

During the June 5th work session, staff recommended the City Council adopt an ordinance that would increase council salaries. The Mayor and Councilmembers last received a raise on January 1, 2022. The salary of the Mayor is currently \$10,650 and the salary of each Councilmember is \$8,952.

Per City Code Chapter 203, the Council will consider whether a salary adjustment is warranted every two years.

Staff is recommending a 6.1% increase in the salary of the Mayor and Councilmembers. The salary of the Mayor would increase to \$11,298 and the salary of each Councilmember would increase to \$9,497. This increase is consistent with the total wage adjustment for City employees from 2022-2023.

The proposed ordinance would become effective January 1, 2024, and would continue to be reviewed every two years per City Code.

RECOMMENDATION

Staff is recommending approval of the 1st Reading of Ordinance No. 03-23, Adjusting the Salaries of the Mayor and Councilmembers.

ATTACHMENTS

Ordinance No. 03-23

1 st Reading: June 12, 2023	Publication:
2 nd Reading: June 26, 2023	Effective: January 1, 2024

**CITY OF LINO LAKES
ORDINANCE NO. 03-23**

**AMENDING CHAPTER 203 OF THE LINO LAKES CITY CODE
BY ADJUSTING THE SALARIES OF THE MAYOR AND COUNCILMEMBERS**

The City Council of Lino Lakes ordains:

Section 1. That Chapter 203 of the Lino Lakes Code of Ordinances be amended to read as follows:

CHAPTER 203: COUNCIL COMPENSATION

§ 203.01 COMPENSATION OF MAYOR AND COUNCILMEMBERS.

(1) *Salaries.* The compensation of the Mayor and each Councilmember shall be established from time to time by City Council ordinance pursuant to M.S. § 415.11. Effective January 1, ~~2022~~2024, the salary of the Mayor shall be ~~\$10,650~~11,298, and the salary of each Councilmember shall be ~~\$8,952~~9,497. Thereafter, every two years the City Council will consider whether a salary adjustment is warranted. This salary is intended to cover all meetings that may be attended by the Mayor or Councilmembers except as expressly provided in this section.

(2) *Payment.* The salaries established hereby are to be paid monthly.

(3) *Economic Development Authority (EDA) meetings.* The City Council will be compensated for attendance at EDA meetings at the rate of \$40 per meeting.

§ 203.02 WORKER'S COMPENSATION.

Pursuant to M.S. § 176.011, Subd. 59, as it may be amended from time to time, all of the City Council members shall be covered by worker's compensation.

Section 2. Effective Date. This Ordinance shall be effective January 1, 2024.

Adopted by the Lino Lakes City Council this 26th day of June, 2023.

BY: _____

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY COUNCIL
AGENDA ITEM 3B**

STAFF ORIGINATOR: Meg Sawyer, Human Resources and Communications Manager

MEETING DATE: June 12, 2023

TOPIC: Consider Appointment of Streets Maintenance Worker

VOTE REQUIRED: 3/5

INTRODUCTION

The Council is being asked to approve the appointment of Michael Laske to the Streets Maintenance Worker position within the Public Works department.

BACKGROUND

At this time staff has completed the recruitment process, provided a conditional offer, and is recommending the approval of Michael Laske for the position.

Laske has worked as the Foreman for Barott Drilling Services in Lino Lakes since 1988.

The hourly rate of pay would be \$28.81, which is starting step of the current 6 step wage schedule.

With the Council's approval, Michael Laske would start in the position of Streets Maintenance Worker on June 20, 2023.

RECOMMENDATION

Please approve the appointment of Michael Laske for the Streets Maintenance Worker.

**CITY COUNCIL
AGENDA ITEM 3B**

STAFF ORIGINATOR: Meg Sawyer, Human Resources and Communications Manager

MEETING DATE: June 12, 2023

TOPIC: Consider Appointment of Utilities Maintenance Worker

VOTE REQUIRED: 3/5

INTRODUCTION

The Council is being asked to approve the appointment of Michael Lockman to the Utilities Maintenance Worker position within the Public Works department.

BACKGROUND

At this time staff has completed the recruitment process, provided a conditional offer, and is recommending the approval of Michael Lockman for the position.

Lockman has worked as a Building Maintenance Worker for Automate Associates Inc. a Defense and Space Manufacturer in Plymouth, Minnesota since 2011.

The hourly rate of pay would be \$28.81, which is starting step of the current 6 step wage schedule.

With the Council's approval, Lockman would start in the position of Utilities Maintenance Worker on June 27, 2023.

RECOMMENDATION

Please approve the appointment of Michael Lockman for the Utilities Maintenance Worker.

**CITY COUNCIL
AGENDA ITEM 3D**

STAFF ORIGINATOR: Meg Sawyer, Human Resources and Communications Manager

MEETING DATE: June 12, 2023

TOPIC: Consider Appointment of Part-Time Firefighter

VOTE REQUIRED: 3/5

INTRODUCTION

The City Council is being asked to approve the appointment of Gabrielle Streater to the Part-Time Firefighter position in the Public Safety Department.

BACKGROUND

Staff has completed the recruitment process, provided a conditional offer, and is recommending the approval of Gabrielle Streater for the part-time position.

Streater has completed Firefighter 1 & 2 as well as Hazardous Materials training and certification.

The starting wage for Streater will be \$18.66 per hour which is the current starting rate for part-time firefighters.

With the Council's approval, Streater would start in the position on June 26, 2023.

RECOMMENDATION

Please approve the appointment of Gabrielle Streater to the Part-Time Firefighter position.

**CITY COUNCIL
AGENDA ITEM 6A**

STAFF ORIGINATOR: Katie Larsen, City Planner

MEETING DATE: June 12, 2023

TOPIC: Milestones Addition and Lil’ Explorers Childcare Center

- i. Consider Resolution No. 23-53 Approving Preliminary Plat
- ii. Consider Resolution No. 23-54 Approving Conditional Use Permit for Commercial Day Care Facility

VOTE REQUIRED: 3/5

INTRODUCTION

Staff is requesting City Council consideration the above noted resolutions.

Review Deadline:

Complete Application Date:	April 11, 2023
60-Day Review Deadline:	June 10, 2023
60-Day Extension:	August 9, 2023
Environmental Board Meeting:	April 26, 2023
Park Board Meeting:	N/A
Planning & Zoning Board Meeting:	May 10, 2023
City Council Work Session:	June 5, 2023
City Council Meeting:	June 12, 2023

BACKGROUND

This Council staff report provides updates to the May 10, 2023 Planning & Zoning and June 5, 2023 Work Session staff report. Changes are either narratively described or shown as ~~strikethrough~~ (deletions) or underline (additions).

The applicant, MEP Lino Lakes, is preliminary platting one ~~4.93~~ 1.86 acre commercial lot for the purpose of constructing a 16,941sf commercial day care facility. The name of the preliminary plat is Milestones Addition. The name of the day care facility is Lil’ Explorers Childcare Center.

The Land Use Application is for the following:

- Preliminary Plat
 - Lot 1 and Outlot A, Milestones Addition
- Conditional Use Permit
 - Commercial Day Care Facility
- Site & Building Plan Review

This staff report is based on the following information:

- Project Narrative prepared by the Applicant received April 10, 2023
- Lil' Explorers Childcare Center Architectural Plans prepared by Michael J Thomas Architect dated April 10, 2023
- Milestones Addition Preliminary Plat & Civil Plan Set prepared by SISU Land Surveying & Engineering dated ~~April 10, 2023~~ May 18, 2023
- Landscape Plan prepared by Midwest Landscapes dated ~~April 10, 2023~~ May 22, 2023
- Stormwater Management Plan and Calculations prepared by SISU Land Surveying & Engineering dated ~~April 2, 2023~~ May 18, 2023
- Drainage Maps prepared by SISU Land Surveying & Engineering dated ~~April 2, 2023~~ May 18, 2023

ANALYSIS

Existing Site Conditions

The 4.5 acre site is located south of Apollo Drive and north of Lilac Street. The site is currently vacant commercial land with trees and long grasses. Elevations range from 906EL on the west side to 914EL on the east side of site. The soils are poorly graded sands with silt. Free water was not observed in any of the borings.

Zoning and Land Use

The parcel is zoned GB, General Business and allows for commercial day care facilities with an approved conditional use permit. The parcel is guided commercial per the City's 2040 Comprehensive Plan.

Current Zoning	GB, General Business
Existing Land Use	Vacant Commercial
Future Land Use per 2040 Comp Plan	Commercial
Utility Staging Area	1A=2018-2025

Surrounding Zoning and Land Use

Direction	Zoning	Existing Land Use	Future Land Use
North	GB, General Business	Commercial	Commercial
South	GB, General Business	Vacant Commercial	Commercial
East	GB, General Business	Commercial	Commercial
West	GB, General Business	Vacant Commercial	Commercial

Subdivision Ordinance

Conformity with the Comprehensive Plan and Zoning Code

The preliminary plat is consistent with the comprehensive plan for commercial development and zoning code requirements for GB, General Business as detailed in this staff report.

Blocks and Lots

The proposed preliminary plat contains Lot 1, Block 1 and Outlot A, Milestones Addition.

Parcel	Acres	Purpose
Lot 1, Block 1	4.93 1.86 acres	Commercial day care
Outlot A	2.19 2.08 acres	Future commercial development
Lilac Street Road Right-of-Way	0.41 acres	Road right-of-way
<u>Apollo Drive Road Right-of-Way</u>	<u>0.17</u>	<u>Road right-of-way</u>
TOTAL	4.53 4.52 acres	

Since there is no underlying preliminary plat and development plans for Outlot A, the outlot will need to be preliminary and final platted in the future.

The preliminary plat ~~notes~~ noted an overlap in the legal description with the two parcels ~~noted~~ on the northeast corner of the survey. The owner ~~will~~ has recorded quit claim deeds of the two (2) parcels to the north property owners to eliminate the overlap.

Staff Comments:

- ~~All plan sheets shall be revised to reflect the correct lot lines after the quit claim deeds have been recorded.~~ Quit claim deeds have been recorded and lot lines are accurately depicted.

Streets and Alleys

CSAH 12 (Apollo Drive) is an A-Minor Expander County road. Per the 2001 Joint Powers Agreement between Anoka County and the City of Lino Lakes, access to Apollo Drive shall be limited to four (4) access points. These four (4) access points currently exist at 579 Apollo Drive, 519 Apollo Drive, 7641 Lake Drive, and 7621 Lake Drive. No additional access points or driveway are allowed onto Apollo Drive in this section. Therefore, access to the site will be from Lilac Street.

Lilac Street is a local road. Consistent with Anoka County access management and the August 2020 CSAH 23 Preliminary Traffic Analysis, no additional access points are allowed onto CSAH 23 (Lake Drive). Therefore, Lilac Street will not connect to CSAH 23 (Lake Drive).

There are no other public roads being proposed with the development. A shared driveway from Lilac Street serving Lot 1 and Outlot A is proposed. A shared driveway agreement will be required.

Easements

Standard drainage and utility easements at least 10 feet wide have been provided over the lot lines and stormwater management facilities.

Public Land Dedication

The City will collect the following cash fee in lieu of land dedication for commercial development for final plat Lot 1, Block 1 Milestones Addition.

Milestones Addition	
1.93 1.86 acres x \$2,600 per acre =	\$5,018
	\$4,836

Site and Building Plan Review

Site Plan

This site and building plan review is only for Lot 1, Block 1, Milestones Addition and the proposed 16,941sf (15,210sf first floor footprint + 1,731sf second floor) commercial day care. Future development of Outlot A will require a separate land use application for preliminary plat, site & building plan review, and final plat.

The building is located on the east half of the lot with parking lot in the front. A shared driveway along Lilac Street provides access to Lot 1 and Outlot A. Three (3) play areas are located adjacent to the building enclosed with a 5ft high black metal picket fence. Staff has completed a full site and building plan review of the project. The attached applicant’s narrative provides additional information. Overall, the proposed site plan and building meets ordinance and performance standard requirements unless otherwise noted.

Lot Size and Setbacks

The front lot line is along Lilac Street. Lot size, lot width and setback requirements are met.

	GB Requirements	Lot 1
Min. Lot Size	20,000 sf	84,070 sf 81,022 sf
Min Lot Width	100 ft	239 ft
Setbacks-Street	Required	Proposed
Principal Building-Apollo Dr. (arterial street)	40 ft	130 ft 120 ft
Principal Building-Lilac Street (local street)	30 ft	30 ft
Accessory Building (trash enclosure)	40 ft	127 ft 120 ft
Parking Lot	15 ft	20 ft 30 ft
Setbacks-Side Yard (west and east lot line)	Required	Proposed
Principal Building	10 ft	69 ft & 30 ft
Accessory Building	10 ft	177 ft & 36 ft
Parking Lot/Driveway	10 ft	Shared Lot Line & 48 ft

Architectural Plans and Exterior Building Materials

The day care facility is two stories with exterior materials consisting of the following:

Exterior Material	Color (Earth Tone)
LP Siding	Steely Gray (gray)
Manufactured Stonebrick Veneer	Olde World (brick red)
Wood-Grained Finish Architectural Metal Panels	Golden Maple (brown)
LP Siding Battens	Snowbound (white)
Prefinished Metal	Matt Black (black)

Manufactured Stone Veneer	Montana Jasper (dark gray)
Fiberglass Shingles	Charcoal (black)
Standing Seam Roof	Metallic Silver (gray)

The exterior materials, colors, and percentages are compliant with performance standards.

The building height is 33' 8" to the top roof peak which is less than that maximum 45 ft allowed.

A 150sf trash enclosure/storage area is proposed on the north side of the building. Construction details provided on Sheet A5.3 indicate painted smooth face CMU and painted rock face CMU to compliment the principal building. The swing gate is composite decking pickets that has at a minimum opaqueness of at least 80%. The trash enclosure is 6' 2" in height and has a standing seam metal roof. The trash enclosure meets performance standards.

Per Sheet A3.3, the rooftop mechanical equipment is screened by 3'4" high parapets.

Per Sheet A0.2, an automatic sprinkler system shall be provided throughout the building for fire suppression.

Outdoor Lighting

Per City Code Section 1007.043(6)(d), no light source shall exceed 1.0 foot candle onto right of way or 0.4 foot candle onto adjacent property. Per Page M, Photometric Plan, no light sources exceed 1.0 foot candle along Apollo Drive and Lilac Street and are compliant. No light sources exceed 0.4fc along the east lot line. Light sources do max at 4.4 foot candle within the shared parking lot because a light pole is located in the island on the lot line which is acceptable for safety purposes.

The parking lot light poles are 20ft tall on 3ft bases for a total height of 23 ft which is less the 45ft maximum allowed. The parking lot light fixtures are down lit and cutoff as required by city code. Decorative downlit wall mounted lights are provided on the exteriors of the building.

The outdoor lighting meets performance standards.

Off-Street Parking Requirements

Per City Code Section 1007.044(6), day care facilities require one (1) space for each 300sf of floor area. Floor area is 10% of the gross area. Parking calculations will be based on the first floor gross area because the second floor is only being used for storage.

Gross Area	-10%	Floor Area/300	Total Spaces Required	Total Spaces Provided
16,941sf	1694	15,247sf/300 =	51	54
15,210 sf	1,521	13,689sf/300 =	46	46

Sheet C1, Site Plan indicates ~~51~~ 43 paved parking stalls and 3 ADA parking stalls for a total of ~~54~~ 46 parking stalls. ~~Three (3) spaces~~ A temporary emergency vehicle turn around is ~~are~~ being constructed on Outlot A as part of a future shared parking lot. ~~These~~ This area will be covered by a recorded Shared Driveway and Parking Access Agreement.

Grading Plan and Stormwater Management

Per the City Engineer Memo dated ~~May 3, 2023~~ June 1, 2023:

Stormwater from the existing 4.22 acre vacant lot area drains to storm sewer along Apollo Drive (CSAH 12), which eventually drains to a city maintained pond in the northwest quadrant of the Apollo Drive (CSAH 12) and Lilac Street intersection.

The project is proposed to add approximately ~~1.02~~ 0.98 acres of impervious surface for the childcare facility, parking lot, and entrance drive, according to the Stormwater Management Plan. The applicant is proposing two infiltration basins to meet the runoff rates and water quality standards.

A geotechnical evaluation report prepared by Chosen Valley Testing, Inc. was submitted with the application. The report included soil borings which indicated that the soils in the area consist of poorly graded sand with silt. Groundwater was not observed in the borings.

The applicant used a HydroCAD model based on the Atlas 14, 24-hour storms to design the storm sewer and infiltration basins. The proposed improvements are designed to reduce site runoff rates for the 2-, 10-, and 100-year rainfall events. Runoff rates for the 10-day snow melt event were not provided at this time and are not required as basin outlets are below the 100-year HWL.

Pre- and Post- Development Discharge Rates (cfs)				
Condition	2-Year	10-Year	100-Year	10-Day Snowmelt
Existing	0.67	2.82	9.56	Not provided
	0.64	2.73	9.34	
Proposed	0.20	1.07	7.18	Not provided
	0.22	1.94	8.10	

Public Utilities

The day care facility will be municipally served by a 21” sanitary sewer main and a 12” watermain located along Apollo Drive.

The subject site is located in Utility Staging Area 1A (2018-2025) and Sanitary District 2 (Sub-District 2B). Flow from this area is collected southward to MCES Meter M211 and Gravity Interceptor 8361 along North Road which passes southwest through Circle Pines.

Tree Preservation and Mitigation Standards

The Environmental Coordinator and Environment Board reviewed the tree preservation and landscaping requirements. The following comments are from the updated April 26, 2023 Environmental Board staff report. Additional comments are provided in the attached ~~May 1, 2023~~ June 1, 2023 memo.

A tree survey was performed that identified:

Total Trees	133 141
Total Trees Removed	117 131
Total Trees Saved	16 10

~~The majority of the trees planned for removal are in the Basic Use Area, not in Environmentally Sensitive Areas, and will not require mitigation trees.~~

~~Several trees marked for saving are invasive. Siberian elms that should be removed. Mitigation trees will not be required for these removals.~~

~~Updates required to the tree survey and preservation plan will be included in the recommendations.~~

~~There will be 7 mitigation trees required. The 4 existing trees that will be preserved provide 12 trees worth of credit. These 4 trees to preserve will require tree protection zones to be installed in accordance with the City Tree Protection Fence Detail.~~

~~No additional mitigation trees will be required.~~

~~Tree Preservation and Mitigation Standards have been met.~~

The applicant’s updated tree survey indicates 47 mitigation trees will be required. The Basic Use Area should include 20 feet outside of the fence on the east building perimeter as well. This reduces the total number of mitigation trees required to 34.

Of the 10 trees that are categorized as “Saved”, 8 are invasive species (Siberian elm) and 2 are not on the current project site. These trees will not provide existing tree credit.

32 trees planted in open space around buildings and ponds will also qualify as mitigation trees. There an additional 2 mitigation trees required to meet the standard.

Tree preservation and mitigation standards have not been met.

Provided	14	46
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The foundation landscape requirements have been met.

Four shrubs at the northeast building corner near Play Area C should be removed to prevent conflicts with Fire Department Connection at building.

Sod and Ground Cover Standards

All areas not otherwise improved in accordance with the approved site plans shall have a minimum depth of 4 inches of topsoil and be sodded including boulevard areas. Seed may be provided in lieu of sod in certain cases, including when the area is adjacent to natural areas or wetlands.

The Turf Establishment Plan calls for Mn DOT 32-261 for the infiltration basins and Mn DOT 25-131, a low-maintenance, salt, shade, and drought tolerant mix for the rest of the turf on site. Mn DOT 32-261 should be changed to Mn DOT 33-261.

Six (6) inches of topsoil are planned for all turf establishment areas.

Category 3 erosion control blanket is noted for the areas with steeper slopes on the east portion of the site. This should be updated to reflect the 2020 Mn DOT specifications to ensure that there is no confusion. The City requires natural net erosion blanket.

Requested changes to the plan have been made.
Sod and ground cover standards have been met.

Signage

A separate Sign Permit Application with detailed sign information is required for any permanent or temporary signage.

Impervious Surface Coverage

The allowed maximum impervious surface coverage per lot in the GB, General Business District is 75%. Per Sheet C2.1, Site Plan, Lot 1 has 52% impervious surface and is compliant.

Traffic Study

In August 2020, Anoka County Highway Department completed a CSAH 23 Preliminary Traffic Analysis from Lexington Avenue to Main Street. The analysis included the intersection of CSAH 23 and Apollo Drive. The intersection currently operates at a Level of Service (LOS) D and is expected to operate the same in 2040. Per the applicant’s narrative, the daycare typically has 150 cars in the morning and 150 cars in the afternoon during pick up and drop off. Drop off/Pick Up occurs typically from 7-8:30AM and 4-6PM.

CSAH 12 (Apollo Drive) is an A-Minor Expander County road. Lilac Street west of the site is a Major Collector road. Lilac Street south of the development is a local road. The exiting road system can accommodate the traffic generated by the daycare.

Staff Comments:

1. The applicant shall provide a Level of Service analysis of the Apollo Drive (CSAH 12) and Lilac Street intersection with the final plat submittals. The analysis ~~should~~ shall include existing and proposed conditions.
2. The applicant shall be responsible for any required road improvements resulting from the Level of Service analysis.
3. Future development of Outlot A ~~may~~ shall require an additional traffic Level of Service analysis.

Environmental Assessment Worksheet (EAW)

An EAW is not required for a commercial daycare facility.

Wetlands

There are no wetlands on site.

Shoreland District

The site is not located in the Shoreland District.

Floodplain

There is no FEMA floodplain on site.

Additional City and Government Agency Review Comments

Anoka County Highway Department

Anoka County Highway Department reviewed the Milestones Addition preliminary plat and provided comments in their ~~May 1, 2023~~ May 22, 2023 letter. Ten (10) feet of additional road right-of-way along CSAH 12 (Apollo Drive) ~~is required~~ has been provided on the revised plans.

Public Safety Comments

Deputy Director-Fire Division L'Allier notes the driveway and drive aisle need to be wider to accommodate emergency vehicles turning radius. The revised site plan has a wider driveway and drive aisle which are acceptable to Deputy Director L'Allier and City Engineer. The Fire Department Connection (FDC) ~~also needs to be~~ has been relocated.

Lino Lakes Public Safety Department-Police Division reviewed the preliminary plat and day care facility and had no comments.

Environmental Board

The Environmental Board reviewed the development proposal at their April 26, 2023 meeting and noted some with minor revisions are needed. These are summarized in the attached May 1, 2023 Environmental Coordinator memo.

Planning & Zoning Board

The Planning & Zoning Board held a public hearing on May 10, 2023. There were no public comments. The Board recommended approval with a 7-0 vote with conditions as listed in the staff report.

Agreements

Stormwater Maintenance Agreement

The stormwater facilities will be privately maintained and a Declaration for Maintenance of Stormwater Facilities will be required.

Development Agreement and Final Plat

The applicant shall submit a Land Use Application for final plat after preliminary plat approval. A Development Agreement will then be prepared by the City as part of the final plat application.

Site Improvement Performance Agreement

A Site Improvement Performance Agreement may be required for construction of the Lil' Explorer's Childcare Center facility or securities may be included in the Development Agreement.

Shared Driveway and Parking Access Agreement

A Shared Driveway and Parking Access Agreement and exhibit shall be recorded after final plat approval detailing private maintenance responsibilities include the driveways, landscaped parking lot medians, island landscaping, lighting, and other related appurtenances.

Comprehensive Plan

Resource Management System

The Resource Management System Plan goal of preserving surface water quality is supported by the construction of stormwater management BMP's such as curb, gutter, and stormwater pond.

Land Use Plan

The Comprehensive Plan guides this property for commercial use. The proposed commercial day care facility is consistent with commercial land use.

Housing Plan

The goals and policies of Housing Plan are not negatively impacted by the commercial day care facility.

Transportation Plan

Goals of the Transportation Plan are to ensure that street and roads are as safe as possible and to reduce unnecessary traffic. CSAH 12 (Apollo Drive) is an A-Minor Expander County road. Lilac Street west of the site is a Major Collector road. Lilac Street south of the development is a local road. The applicant shall provide a Level of Service analysis of the Apollo Drive (CSAH 12) and Lilac Street intersection. Existing roads and intersections providing access to the subdivision shall have the structural capacity to accommodate projected traffic from the proposed subdivision or the applicant/developer shall pay to correct any structural deficiencies. The exiting road system can accommodate the traffic generated by the daycare. Future development of Outlot A may shall require a traffic study.

Sanitary Sewer and Water Supply Plan

The commercial day care facility will be municipally served by a 21” sanitary sewer main and a 12” watermain located along Apollo Drive.

The subject site is located in Utility Staging Area 1A (2018-2025) and Sanitary District 2 (Sub-District 2B). Flow from this area is collected southward to MCES Meter M211 and Gravity Interceptor 8361 along North Road which passes southwest through Circle Pines.

The sanitary sewer and water supply systems have capacity for the proposed development.

Findings of Fact

Resolution No. 23-53 details the findings of fact for the Milestones Addition preliminary plat. Resolution No. 23-54 details the findings of fact for the Lil’ Explorers Childcare Center conditional use permit.

RECOMMENDATION

Staff and Boards recommend approval of the Milestones Addition preliminary plat and Lil’ Explorers Childcare Center conditional use permit.

ATTACHMENTS

1. City Engineer Memo dated June 1, 2023
2. Environmental Coordinator Memo dated June 1, 2023

3. Architectural, Preliminary Plat, Civil, and Landscape Plans
4. Resolution No. 23-53
5. Resolution No. 23-54



Memorandum

To: Katie Larsen, Lino Lakes City Planner

From: Diane Hankee PE, Lino Lakes City Engineer

Date: June 1, 2023

Re: Milestones Addition & Lil Explorers Childcare Center
Plan Review
022658-000

WSB reviewed the Milestones Addition preliminary plat and plans for the Lil Explorers Childcare Center site in Lino Lakes, MN, received April 10, 2023. The site is located at Lilac Street east of the intersection of Lilac Street and Apollo Drive (CSAH 12). The lot has frontage along Apollo Drive (CSAH 12) and Lilac Street. Comments were made on the following documents:

- Preliminary Plat for Milestones Addition prepared by Sisu Land Surveying & Engineering, revision date May 18, 2023, received May 19, 2023.
- Lil Explorers Childcare Center site plans prepared by Sisu Land Surveying & Engineering, revision date May 18, 2023, received May 19, 2023..
- Storm Water Management Plan and Calculations prepared by Sisu Land Surveying & Engineering, revision date May 18, 2023, received May 19, 2023.
- Lil X Lino Lakes Drainage Maps prepared by Sisu Land Surveying & Engineering, revision date May 18, 2023, received May 19, 2023.
- Autoturn in / out analysis dated May 25, 2023.
- Landscape Plan prepared by Midwest Landscapes, dated April 10, 2023, received April 10, 2023.
-

The following review comments should be responded to in writing by the applicant.

Applicant responses (5/19/23) in **Red**
WSB review (6/1/23) in **Blue**

Engineering

- **Grading**

The plan includes site grading for the proposed parking lot, storm water basins, and childcare center.

Comments:

1. ~~(5/3/2023) Applicant to revise grading for infiltration basins so that all necessary grading and the High Water Level are within the property. Applicant shall show and label the HWL.~~
(5/19/23) HWL is within property. A portion is on the future outlet to be developed but that is contained in a D&U easement.
(5/19/23) Future development will need to meet this same requirement.

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2. ~~(5/3/2023) Applicant to review grades near structures CB-7 to CBMH-5. Staff requires that swales are graded with at least 2% slopes. Current side slopes from the contours to the rim elevations exceed 16% and staff have concerns about erosion and maintenance of the structures.~~
~~(5/19/23) Side slopes are 1:4 which is a standard roadway slope. There are no concentrated flow areas. No anticipated issues.~~
3. (6/1/23) The applicant shall show the correct grading contours at the driveway culvert to match the FES elevations.
4. (6/1/23) The applicant shall install a concrete commercial driveway entrance at Lilac Street. The City standard detail plate shall be added to plans.

- **Stormwater Management**

Stormwater from the existing 4.22 acre vacant lot area drains to storm sewer along Apollo Drive (CSAH 12), which eventually drains to a city maintained pond in the northwest quadrant of the Apollo Drive (CSAH 12) and Lilac Street intersection.

The project is proposed to add approximately 0.98 acres of impervious surface for the childcare facility, parking lot, and entrance drive, according to the Stormwater Management Plan. The applicant is proposing two infiltration basins to meet the runoff rates and water quality standards.

A geotechnical evaluation report prepared by Chosen Valley Testing, Inc. was submitted with the application. The report included soil borings which indicated that the soils in the area consist of poorly graded sand with silt. Groundwater was not observed in the borings.

The applicant used a HydroCAD model based on the Atlas 14, 24-hour storms to design the storm sewer and infiltration basins. The proposed improvements are designed to reduce site runoff rates for the 2-, 10-, and 100-year rainfall events. Runoff rates for the 10-day snow melt event were not provided at this time and are not required as basin outlets are below the 100-year HWL.

Pre- and Post- Development Discharge Rates (cfs)				
Condition	2-Year	10-Year	100-Year	10-Day Snowmelt
Existing	0.64	2.73	9.34	Not provided
Proposed	0.22	1.94	8.10	Not provided

Comments:

1. ~~(5/3/2023) See Comment 1 under Grading regarding infiltration basin location and grading.~~
2. ~~(5/3/2023) Applicant to call out surface material being used in play areas. If an impervious surface is proposed, update the impervious surface calculations shown on sheet C-1 and used in SWMP calculations and modeling. A map highlighting impervious surface would help clarify these areas.~~
~~(5/19/23) Play areas are pervious artificial turf. A note will be added in the SWMP.~~

3. ~~(5/3/2023) Applicant shall revise location of STMH-8 so that it is within the property. Private structures shall not be placed in the right-of-way.~~
(5/19/23) ~~Structure moved~~
4. ~~(5/3/2023) The City of Lino Lakes does not allow roof drains to be connected directly to storm sewer. Roof drains need to have a 6-inch air gap before draining to the storm sewer. Applicant to provide detail on plans.~~
(5/19/23) ~~Note of 6" gap added~~
5. ~~(5/3/2023) Infiltration rate testing is needed to ensure sufficient infiltration capacity is present in site soils. Double ring infiltrometer or modified Phillip-Dunne testing is recommended to determine these rates. Testing must be completed prior to final plat approval.~~
(5/19/23) ~~Testing is scheduled~~
(5/19/23) ~~This comment remains open until testing results are provided.~~
6. ~~(5/3/2023) Applicant to verify the constructability of CBMH-4. The pipes proposed to come in at an acute angle may require a large diameter drainage structure to ensure sufficient concrete is provided between pipe openings.~~
(5/19/23) ~~The CB will be sized as necessary~~
7. ~~(5/3/2023) Applicant to provide riprap at the FES-5 inlet to the north infiltration basin.~~
(5/19/23) ~~Riprap added~~
8. ~~(5/3/2023) Applicant to provide a bioroll weir at FES-5 for sediment control.~~
(5/19/23) ~~added~~
9. ~~(5/3/2023) Applicant to provide silt fence around FES-6 until final stabilization has been achieved to minimize risk of sediment loading to City stormwater infrastructure.~~
(5/19/23) ~~added~~
10. ~~(5/3/2023) Applicant to provide silt fence around infiltration basins until final stabilization has been achieved to maintain infiltration capacity.~~
(5/19/23) ~~Compost logs will be added in lieu of silt fence because they function better in this application and it avoids future impacts of silt fence removal.~~
11. ~~(5/3/2023) Applicant to revise vegetated filter strip pretreatment for the south infiltration basin in accordance with [MN Stormwater Manual design standards](#). This primarily entails providing a strip at least 3-ft wide and with a slope of 2-6% along the impervious areas flowing to the basin.~~
(5/19/23) ~~Added strip~~
12. ~~(5/3/2023) Applicant to provide a sump on CMBH-5 to provide pretreatment prior to discharge to the north infiltration basin.~~
(5/19/23) ~~Sump added~~
13. ~~(5/3/2023) Modeled curve numbers of disturbed pervious areas must be revised to account for the effects of soil compaction. Per City and Watershed standards, B soil pervious areas must be revised to have a curve number of 74.~~
(5/19/23) ~~revised~~
14. ~~(5/3/2023) Please clarify the drainage areas map. Drainage areas 2.2 is shown but not referenced anywhere else in the SWMP. Additionally, the scale bar on the proposed conditions drainage area map is unclear.~~
(5/19/23) ~~Removed 2.2 from map~~
15. ~~(5/3/2023) Exfiltration cannot be included in the modeling of the proposed basins in HydroCAD.~~

- (5/19/23) ~~Exfiltration removed.~~
16. (5/3/2023) ~~The outlet pipe for the north infiltration basin must be updated to reflect the inverts shown in the plans.~~
- (5/19/23) ~~Adjusted in new design~~
17. (5/19/23) Applicant to revise storm sewer to comply with City minimum pipe diameter of 15".

- **Water Supply**

There is existing 12-inch diameter ductile iron pipe (DIP) water main along Apollo Drive (CSAH 12) and two separate 4-inch diameter DIP water stubs extend to the property.

The applicant is proposing to connect into the water main along Apollo Drive (CSAH 12) and extend 8-inch diameter DIP through the site. There are proposed 6-inch diameter DIP service stubs to the childcare property and the future buildings.

Comments:

1. (5/3/2023) ~~The 8-inch diameter DIP and any fittings or connections to the water main shall conform to City of Lino Lakes Standard Specifications and CEAM standards (current versions).~~
(5/19/23) ~~There is a note on the plans indicating this~~
2. (5/3/2023) Applicant shall extend the 8-inch diameter DIP to the right-of-way of Lilac Street.
(5/19/23) ~~extended~~
(5/19/23) In coordination with the fire department, the applicant shall move the southerly hydrant to the end of the 8 inch diameter mainline water at Lilac Street. The mainline with hydrant shall end near the easement line, north of the culvert and powerline.
3. (5/3/2023) ~~Applicant to revise the location of the Fire Department Connection (FDC) so that it accessible and not within a fenced in play area. Applicant to verify that a hydrant is within 100 ft of the new FDC location and accessible from the parking lot being installed with the Lil Explorers site improvements. Revisions to the FDC location and hydrant location should be approved by Deputy Director of Public Safety – Fire Division, Dan L'Allier.~~
(5/19/23) ~~FDC moved out of play area. Hydrant clearly shown within 100 feet of FDC~~
4. (5/3/2023) ~~Applicant shall connect to existing water main in Apollo Drive (CSAH 12) via a wet tap.~~
(5/19/23) ~~Note added~~
5. (5/3/2023) ~~Applicant to revise location of the curb stop. The curb stop shall be in an area that is accessible to City Public Works staff and shall be within an easement that is contiguous with the easement over the 8-inch diameter water main (see comment 1 under the Drainage and Utility Easements section).~~
(5/19/23) ~~Curb stop moved closer to 8" main. Will be in future drive aisle of parking lot.~~
6. (5/3/2023) ~~Applicant is responsible for verifying water suppression needs for the building.~~
(5/19/23) ~~To be addressed by others~~

- **Sanitary Sewer**

There is existing 21-inch diameter polyvinyl chloride (PVC) sanitary sewer located along Apollo Drive (CSAH 12) and two separate 6-inch diameter PVC water stubs extend to the property.

The applicant is proposing to connect into one of the existing service stubs and extend the 6-inch diameter PVC to serve the proposed childcare center.

Comments:

1. (5/3/2023) Applicant to revise sanitary sewer layout so that SMH-1 is within the property. Private structures shall not be placed in the right-of-way.
(5/19/23) Moved out of right of way
2. (5/3/2023) Clean outs are required every 100 feet along sanitary services.
(5/19/23) NA in current design
3. (5/3/2023) Applicant to show potential future location of the service for the southernmost future building.
(5/19/23) added
(5/19/23) Applicant to confirm that the future service grades will be sufficient.

- **Transportation**

The project is located east of the intersection of Apollo Drive (CSAH 12) and Lilac Street, with frontage along both Apollo Drive (CSAH 12) and Lilac Street. Apollo Drive is a County State Aid Highway and is identified as an A-Minor Arterial Expander in the 2040 Comprehensive Plan. Lilac Street is a local road adjacent to the property and a minor collector roadway west of Apollo Drive (CSAH 12). Both Apollo Drive (CSAH 12) and Lilac Street can handle the traffic volume and loads from the proposed childcare center. Future development of Outlot A may require a traffic study.

Access to Apollo Drive (CSAH 12) is restricted per the Joint Powers Agreement with Anoka County. The applicant is proposing an entrance drive on Lilac Street and a parking lot for the childcare center. Future drive lanes and parking areas are shown on the preliminary plat and site plans, but are not planned to be constructed with the childcare center.

Comments:

1. (5/3/2023) Applicant to provide a Level of Service analysis of the Apollo Drive (CSAH 12) and Lilac Street intersection with the final plat submittals. The analysis should include existing and proposed conditions.
(5/19/23) Provided by others
(5/19/23) Comment will remain until an analysis is provided.
2. (5/3/2023) Applicant to verify pavement section and materials to be used on Apollo Drive (CSAH 12) with Anoka County.
(5/19/23) Will be addressed in county right of way permit along with traffic control plans prepared by others
(5/19/23) Comment will remain until the information is provided.
3. (5/3/2023) Applicant to submit any traffic control plans and coordinate any closures of Apollo Drive (CSAH 12) with Anoka County.
(5/19/23) Will be coordinated by county right of way permit
(5/19/23) Comment will remain until the information is provided.

4. ~~(5/3/2023) Public Safety staff have concerns about the radius and width of the entrance drive and the ability for their vehicles to turn around to exit the lot. Applicant to refer to Dan L'Allier's April 25th email detailing the concerns.~~
~~(5/19/23) Radius flattened and entrance widened~~
5. ~~(5/3/2023) Handicap stalls, access aisles, and the route from the parking stalls to the building, including the pedestrian ramp, shall all be ADA compliant and meet state building code requirements. Applicant to submit detailed plans showing the grading in these areas.~~
~~(5/19/23) Ramps will be ADA compliant. Elevations shown in plans~~
6. ~~(5/3/2023) Staff recommend that all sidewalks are 5-ft in width.~~
~~(5/19/23) No comment~~

- **Wetlands and Mitigation Plan**

There are no known existing wetlands on the site.

- **Landscaping**

Landscaping plans were provided as part of the submittal. The City's Environmental Coordinator to review landscaping and provide in-depth comments.

Comments:

1. ~~(5/3/2023) Staff recommend adjusting landscaping so that no trees are planted over utility pipes. Trees are not allowed to be planted within the HWL of the infiltration basins.~~
2. (5/3/2023) Applicant to show the locations of the proposed utilities on the landscape plan.
(5/19/23) Comment will remain until the information is provided.
3. ~~(5/3/2023) Applicant to review need for inlet protection along Apollo Drive (CSAH 12).~~
4. (5/3/2023) Applicant to rectify difference between seeding shown on Sheet L1 and detail on Sheet C8. It is unclear if the north infiltration basin will have seeding or not.
(5/19/23) The north infiltration basin will be seeded with MnDOT seed mix 33-261. The landscaping plan supersedes the turf establishment plan. I can eliminate the turf establishment plan from the civil plans if it will be less confusing.
(5/19/23) That clarification is enough, no need to remove the turf establishment plan sheet.

- **Floodplain**

There are no existing floodplains on the site.

- **Drainage and Utility Easements**

The Milestones Addition preliminary plat creates two lots (Lot 1 Block 1 and Outlot A) on the existing property. Per City Code, the City requires 10-ft wide drainage and utility (D&U) easements along plat boundaries and along lot lines. Drainage and utility easements are proposed over the two infiltration basins and along the lot lines.

The applicant is proposing to dedicate 33 feet of right-of-way along Lilac Street.

Comments:

1. ~~(5/3/2023) Applicant to provide a D&U easement at least 20 feet in width over the 8-inch diameter water main. The easement shall also encompass the curb stop for the childcare center building.~~
(5/19/23) Easement added
2. ~~(5/3/2023) Applicant to work with Anoka County on right-of-way width along Apolle Drive (GSAH 12).~~
(5/19/23) Additional right of way provided

- **Development Agreement**

A Development Agreement will be required with the final plat.

- **Grading Agreement**

Grading agreement not required.

- **Stormwater Maintenance Agreement**

The stormwater facilities will be privately maintained and a Declaration for Maintenance of Stormwater Facilities will be required. Both the Rice Creek Watershed District (RCWD) and the City of Lino Lakes shall be parties to the Declaration.

- **Permits Required**

1. NPDES General Construction Permit
2. City of Lino Lakes Zoning Permit for Grading
3. Minnesota Department of Health Plan Review for Watermain
4. MPCA Sanitary Sewer Extension Permit
5. Anoka County Right-of-Way Permit
6. Rice Creek Watershed District Permit

If you or the applicant have any questions regarding these comments, please contact Diane Hankee at (651) 982-2430 or dhankee@linolake.us.



Environmental Memo

To: Katie Larsen
 From: Andy Nelson
 Date: ~~May 1st, 2023~~ June 1, 2023
 Re: Environmental Board Comments/April 26th, 2023/Lil Explorers Childcare Center

The Environmental Board, at their April 26th, 2023 meeting, had the following recommendations for Lil Explorers Childcare Center:

Applicant responses from 5-19-23 in red.

Environmental responses from 6-01-23 in blue.

- ~~1. The Tree Survey must be updated to match the Tree Inventory. The Preservation and Mitigation standards will be applied to the updated Tree Survey. Additional mitigation and preservation trees may be required as a result of this update. The current survey and inventory should match~~
Ok.

- ~~2. The following updates are needed to the Tree Survey and Preservation Plan:~~

Tree ID	Species	DBH	Status	Notes
29	Siberian elm	5	Remove	Change symbol, no mitigation, Invasive species
30	Hackberry	16	Remove	Mitigate=2 trees
54	Boxelder	10	Remove	Mitigate=1 tree
56	Boxelder	23	Save	TPZ needed
58	Boxelder	7	Remove	Mitigate=1 tree
62	Boxelder	10	Remove	Mitigate=1 tree
64	Oak	17	Save	Change symbol, TPZ needed
67	Cherry	13	Remove	Change symbol, Dead, no mitigation needed
97	Boxelder	6	Remove	Mitigate=1 tree
99	Elm	9	Remove	Mitigate=1 tree
101	Siberian elm	8	Remove	No mitigation, Invasive species
103	Boxelder	10	Save	TPZ needed
129	Elm	15	Remove	No mitigation, in Basic Use Area
135	Pine	15	Save	TPZ needed

~~The Tree Mitigation and Preservation standards have not been met. The notes are explanatory only. Changes were made~~
Ok.

- ~~3. The City Tree Protection Fence Detail must be added to the Details (Sheet C10). All trees planned for preservation will require tree protection fence to be installed in accordance with this detail. Also, the Tree Protection Zones (TPZs) must be shown on the Grading, Drainage, and Erosion Control Plan (Sheet C5). The TPZs must be in place prior to issuance of grading permit and will be reviewed by staff concurrently with inspection of sediment and erosion control measures. Plan changes required additional trees along the east line to be removed. Also, the distance of the proposed saved trees to the construction limits is too close to meet the TPZ criteria. The trees that do not meet that criteria will be indicated as remove on the plans but we will try and save what we can.~~
Ok.

- ~~4. Canopy Cover: To account for future development of Outlot A in Milestones Addition, it is recommended that the 4 trees along the west perimeter of the parking lot be moved to areas that will not be impacted by future construction. The entrance road and south infiltration basin seem to have ample space to accommodate these 4 trees. Landscape plan comment~~
Ok.

5. Final placement of fire hydrants along west parking lot perimeter may necessitate relocation of 2 trees in the islands. Landscape plan comment

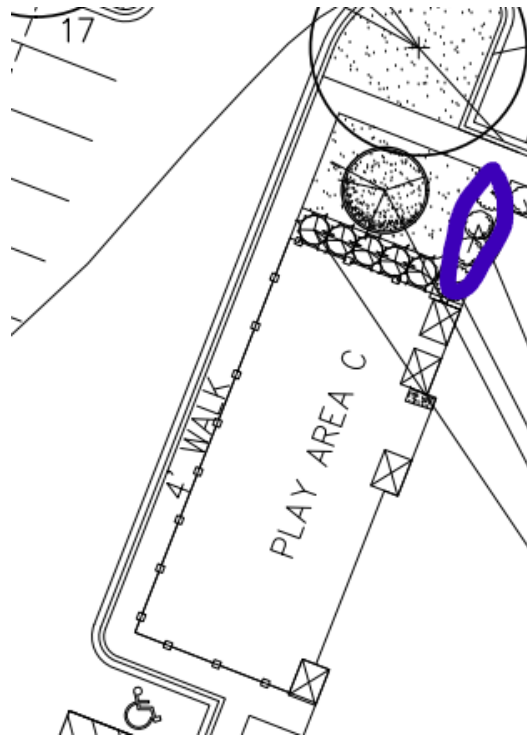
The tree in the southern island can remain in place if the fire hydrant there will be removed. The tree in the northern island on the west parking lot perimeter should be moved to the west side of the access road across from the south stormwater basin.

- ~~6. Buffer and Screen: The north perimeter of the parking lot requires a double, triangulated row of plants. It appears that the standard could be met by adjusting the placement of the 46 large shrubs shown into the required configuration. Landscape plan comment~~
Ok.

- ~~7. Maintain a 10-foot radius free of shrubs around tree trunks on north parking lot perimeter to prevent competition. Landscape plan comment~~
Ok.

- ~~8. A Stormwater Pollution Prevention Plan must be submitted that meets requirements. This will include a concrete washout location, a note that stabilization must be completed within 7 days of construction activity ceasing (due to proximity to impaired waters), and contact info and credentials for the~~

- project inspector. ~~The SWPPP will be submitted as a separate document with the final construction plans. The above notes will be included in the SWPPP.~~
Ok.
- ~~9. The Turf Establishment Plan must be updated to match the seeding on the Landscape Plan. Verify that correct Mn DOT seed mix numbers are used. The landscaping plan has been prepared to represent final plantings and turf. The turf establishment cites the landscaping plan as the preferred plan for turf establishment.~~
Ok.
- ~~10. The Turf Establishment Plan calls for Mn DOT Seed Mixture 32-261. This should be changed to Mn DOT 33-261. Typo was corrected~~
Ok.
- ~~11. Category 3 erosion control blanket is noted for the areas with steeper slopes on the east portion of the site. This should be updated to reflect the 2020 Mn DOT specification numbers to ensure that there is no confusion. The City requires natural net erosion blanket. The category was changed to category 20~~
Ok.
- ~~12. Verify that the trash enclosure is properly sized to accommodate both trash and recycling containers. Architect plan comment~~
Ok.
- ~~13. Applicant may want to consider organics recycling for this site. Assistance and grants to establish a recycling program on site may be available through Anoka County's AnokaBizRecycle Program. Owner comment~~
Ok.
14. The mitigation tree requirement has been recalculated to reflect the updated tree survey and inventory. 34 mitigation trees are required. The proposed landscape plan provides 32 mitigation trees in open space around buildings and ponds. 2 additional mitigation trees will be required to meet standards.
15. Remove 4 shrubs from northeast corner of building (circled in blue below) to prevent conflicts with Fire Department Connection on building.





5 Southeast Aerial



6 Vacinity Map
NOT TO SCALE



7 Northeast Aerial



2 Southwest Eye Level



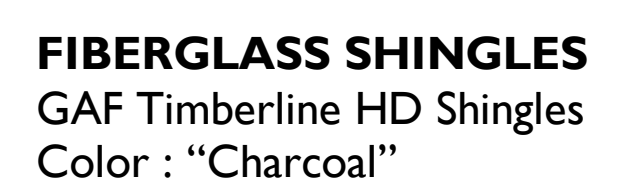
3 Northwest Eye Level



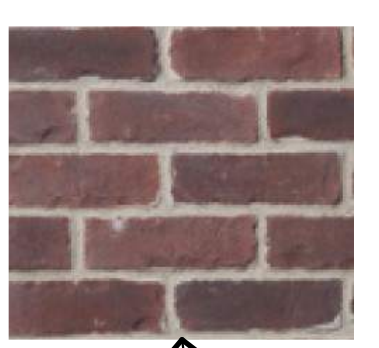
4 Southwest Aerial



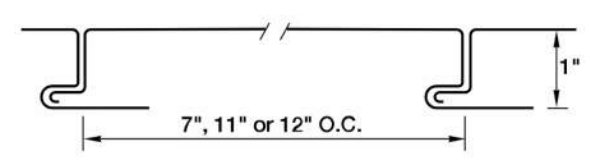
Painted LP Siding
LP CedarMill Smart Panel w/
1x4 Smarttrim



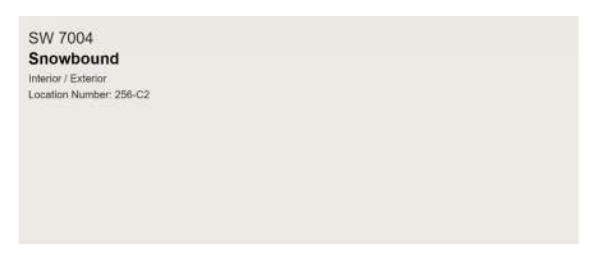
FIBERGLASS SHINGLES
GAF Timberline HD Shingles
Color: "Charcoal"



Manufactured Stonebrick Veneer
Boulder Creek
"Olde World"



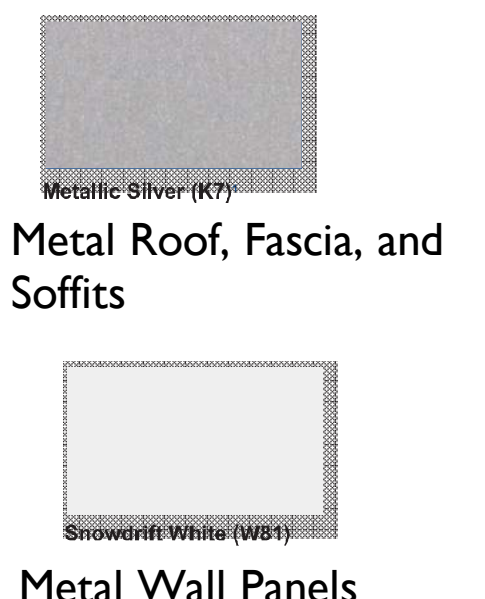
Wood-grained Finish Architectural Metal Panels
PAC-CLAD 12" wide flush panels. Color: Golden Maple



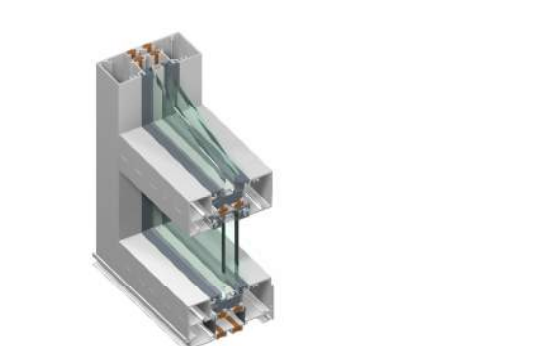
Painted LP Siding
LP CedarMill SmartPanel with
1"x1/2" Battens



Prefinished Standing Seam Metal Roofing & Wall Panels
Metal Sales Image II 16",



Metal Roof, Fascia, and Soffits
Metallic Silver (K7)
Snowwhite White (WB1)
Metal Wall Panels



ALUMINUM ENTRY DOORS
Clear Anodized Finish



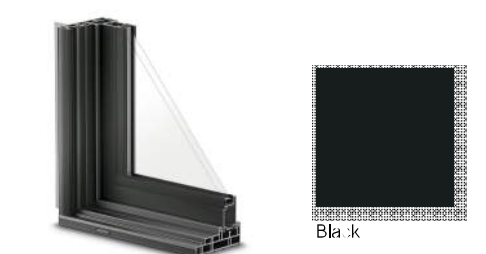
1 Northwest Main Entry



PREFINISHED METAL
Firestone Metal Products
Kynar finish
"Matt Black"
Main Roof fascias, soffits, drip caps, and misc. break metal locations.



Manufactured Stone Veneer
Boulder Creek
Montana "Jasper" S4655-14



Fiberglass Windows
Anderson 100 Series Fibrex
Color: Black

PROJECT TEAM
ARCHITECT
Michael J. Thomas Architect, LLC
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East Bethel, MN 55092
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Lil Explorers Properties
Jennifer Schultz & Jeremy Spaude
612-501-1493

PRE-SELECTED GENERAL CONTRACTOR
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Gail Schuette
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Waconia, MN 55387
612-616-2616
gail@gdsdesignbuild.com



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Project No:
22008

Date Last Revised:
01-16-23, 01-20-23, 01-23-23,
01-27-23, 01-29-23, 02-12-23,
02-25-23, 02-26-23, 04-10-23

File Name:
22008 Lil X Lino Lakes
04-10-23.pln

Drawn By:
MJT

Minnesota License No.:
23592

Date Signed:
04-10-23

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Architect under the laws of the State of Minnesota.

Signature
Michael J. Thomas

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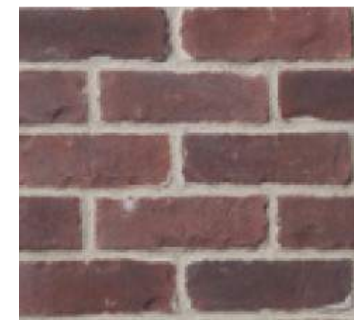
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PRELIMINARY DO NOT USE FOR CONSTRUCTION

Lil' Explorers Childcare Center
New Building
Northeast Corner of Apollo Drive & Liac Street
Lino Lakes, MN

A0.0

SCALE INDICATED BASED UPON PRINTED 24" X 36" (ARCHITECTURAL D) SHEET

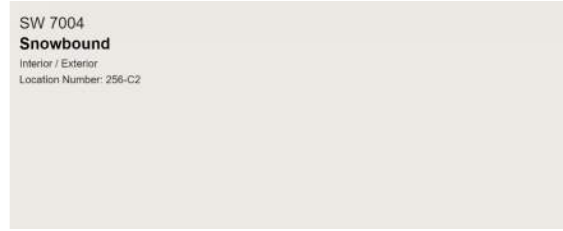


Manufactured Stonebrick Veneer
Boulder Creek
"Olde World"

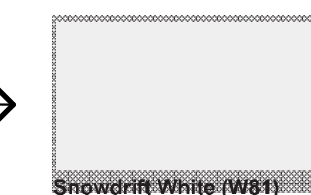
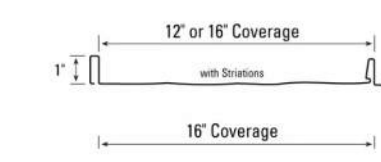
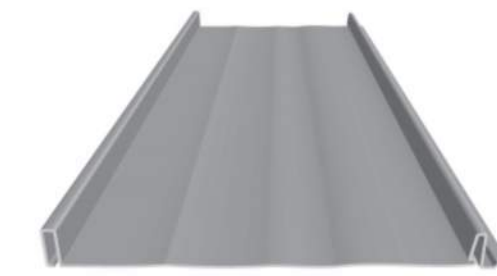


Manufactured Stone Veneer
Boulder Creek
Montana "Jasper" S4655-14

16 22008 Lil X Lino Lakes 02-26-23 - East Elevation
SCALE: 1:0.48



Painted LP Siding
LP CedarMill SmartPanel with
1"x1 1/2" Battens



Metal Wall Panels
SnowWhite (WS1)



**Fascias and Soffits @
Standing Seam Roofing**
Metal Sales "Metalic Silver"

15 22008 Lil X Lino Lakes 02-26-23 - West Elevation
SCALE: 1:0.48



Painted LP Siding
LP CedarMill Smart Panel w/
1x4 Smartrim



FIBERGLASS SHINGLES
GAF Timberline HD Shingles
Color : "Charcoal"

14 22008 Lil X Lino Lakes 02-26-23 - North Elevation
SCALE: 1:0.59



**Fascias and Soffits @
Main Roofs**
Prefin Metal "Matte Black"



**Wood-grained Finish
Architeturral Metal Panels**
PAC-CLAD 12" wide flush
panels. Color: Golden Maple

13 22008 Lil X Lino Lakes 02-26-23 - South Elevation
SCALE: 1:0.59

PRELIMINARY DO NOT USE FOR CONSTRUCTION

2020 MINNESOTA STATE BUILDING CODE

Chapter 3 Use and Occupancy Classification

Table 302.2 Care Facilities

Child Care Center <24 hours per day
>5 but <= 100 children <= 2.5 years of age and each room at, and with, an exit at the level of exit discharge.
Occupancy Classification E (Educational)

Section 303 Assembly Group A

303.1.3 Associated with Group E occupancies.

A room or space used for assembly purposes that is associated with Group E occupancy is not considered a separate occupancy.

Chapter 5 General Building Heights and Areas

Table 504.3 Allowable Building Height In Feet Above Grade Plane

Occupancy Class E Group. Type V B, Sprinklered = 60 feet
Actual = 38 feet

Table 504.4 Allowable Number of Stories Above Grade Plane

Occupancy Class E Group. Type VB, Spinklered = 2 Stories
Actual 2 Stories

Table 506.2 Allowable Area Factor In Square Feet

Occupancy Class E Group. Type VB, Sprinklered, Multistory = 28,500 SF

Building Area & Height

Actual First Story = 15,210 SF
Actual Second Story = 1,731 SF
Actual Total = 16,941 SF
Allowed = 28,500 SF, Two Stories (No area increases needed).

Chapter 6 Types of Construction

Table 601.

0 Hour Fire-resistance Rating required for all elements.
Type V B.

Chapter 9 Fire Protection Systems

Section 903.2.3 Group E

An automatic sprinkler system shall be provided throughout.
Dry system at unconditioned attic locations

Chapter 10 Means of Egress

Table 1004.5 Maximum Floor Area Allowances per Occupant

Day care = 35 net Occupant Load Factor.
15,210 SF / 35 SF = 434.57, round up to 435 Occupant Load by calculation.
Accessory storage areas, mechanical equipment room = 300 net Occupant Load Factor.
1,731 SF / 300 = 5.77, round up to 6 Occupant Load by calculation.

Total Occupant Load by calculation = 435 + 6 = 441 Occupants.

Section 1004.5, Exception: Where approved by the building official, the actual number of occupants for whom each occupied space, floor of building is designed, although less than those determined by calculation shall be permitted to be used in the determination of the design occupant load.

Actual Occupant Load based upon day care license and intended building use.

- Infant 1 = 12 Occupants
- Infant 2 = 12 Occupants
- Toddler 1 = 14 Occupants
- Toddler 2 = 21 Occupants
- PreSchool 1 = 20 Occupants
- PreSchool 2 = 20 Occupants
- PreK/ Kind = 30 Occupants
- PreSchool 3 = 20 Occupants
- PreSchool 4 = 20 Occupants
- PreSchool 5 = 20 Occupants

Infant & Children Occupants = 189

Sport Court

Exercise Rooms Function of Space = 50 SF Occupant Load
1,380 SF / 50 = 27.64, or 27 Max. Occupants
Note: Sport occupancy not included in licensed occupant load. Children will either be in classroom, outside, or Sport Court.

Staff Maximum = 28 Occupants

Total Actual Occupant Load 189 + 28 = 217 Occupants

Section 1006.2.2.4 Group E and I-4 means of egress

Rooms or spaces where care is provided for more than 10 children that are 2 1/2 years of ages or less, shall have access to not less than two exits or exit access doors. All care rooms have two exits. Either to corridor or directly to exterior.

Table 1020.1 Corridor Fire-Resistance Rating

E Occupancy, with sprinkler system = 0.

Chapter 29 Plumbing Systems

Table 2902.1 Minimum Plumbing Fixtures

Educational

485 Occupants. Do to use and licensing requirements, all child toilet and lavatories are shown to be unisex. A separate Men's and separate Women's toilet room will be provided for adult staff and visitors.

Water Closets

Required = 441/ 50 = 8.82, or round up to 9
Provided = 13

- Child Unisex = 12
- Men's = 1
- Women's = 1

Lavatories

Required = 441/ 50 = 8.82, or round up to 9
Priveded = 28 (not including Warming Kitchen)
Unisex Hand Washing Lavatories = 16
Unisex Classroom/ Breakroom Counter Sinks = 10
Men's Lavatory = 1
Women's Lavatory = 1

Bathtub/ Shower = 0 Required. Propose to provide 0.

Drinking Fountains = 441/ 100 = 4.41 or round up to 5 Required.

Provided = 2
Based upon use, children do not use the drinking fountains. Water given to children in classrooms in cups, therefore only 2 drinking fountains shown to meet accessibility requirements.

Service Sink = 1 Required. 1 Provided.

Urinals. No urinals provided.

2020 Minnesota Provisions to the Minnesota State Building Code

1303.1500 Recycling Space, Table 1-A.

Children's homes and homes for the aged = .0025 factor.
15,210 SF x .0025 = 38.025 SF required. 40 SF provided.

2020 MINNESOTA ENERGY CODE

Table C301.1 Climate Zone.

Anoka County, Minnesota = 6A (Moist).

Section C402 Building Envelope Requirements Prescriptive.

Prescriptive Method for compliance proposed.

Table 402.1.3 Opaque Thermal Envelope Insulation Component Minimum Requirements, R-Value Method

- Roof, Insulation Entirely Above Deck = R-30 CI
- Roof, Attic = R-49
- Walls Above Grade, Wood Framed (walls) = R-20 + R-3.8 CI
- Below Grade Walls = R-7.5 CI
- Unheated Slab-on-grade Floors = R-10 for 24" below.

Table C402.4 Building Envelope Fenestration Maximum U-Factor and SHGC Requirements

- Fixed Fenestration = 0.36 U-factor or less
- Operable Fenestration = 0.43 U-factor or less
- Entrance Doors = 0.77 U-factor or less
- SHGC (PF x 0.2) = SEW 0.40/ N 0.53

Section C402.5.1 Air Barrier Compliance Options

Continuous Air Barrier with air permeability no greater than 0.004 cfm/ft² under pressure differential of 0.3 inches w.g..

Building Mechanical and Electrical Systems will be Design/ Build by applicable subcontractor. It shall be said subcontractor's responsibility to design their system to meet all applicable energy code (and other codes) requirements.

2020 MINNESOTA ACCESSIBILITY CODE

Chapter 11 of the 2018 IBC w/MN Amendments

Section 1104.4 Accessible Route.
Multilevel Buildings and Facilities.
All public rooms and areas are on the main level.
The Secondary Story space is for staff and maintenance use only with no "accessible elements" and has an occupant load less than 30 (1,731 sf/300 = 5.77, or 6 occupants).

Section 1105 Accessible Entrances.

The main entrance and all classroom exterior play area doors are on an accessible route.

Section 1106 Parking and Passenger Loading Facilities

See Civil plans.
Table 1106.1
51-75 parking spaces requires 3 to be accessible.
Therefore, (3) accessible parking spaces + (52) standard parking spaces = (55) total provided.

1109.2.2 Water closet compartment.

At least 5% of water closet compartments in each toilet room shall be accessible. If two or more water closets are provided, at least 5% shall be ambulatory accessible. Therefore, all locations where toilet rooms have toilet compartments, all will have one child accessible and one child ambulatory accessible compartments.

Section 1109.5 Drinking Fountains

Not fewer than two drinking fountains shall be provided. On drinking fountain shall comply with the requirements for people who use a wheel chair and one drinking fountain shall comply with requirements for standing persons. (2) provided.

Section 1109.12.3 Point of sale and service counters.

The main entry/ lobby service counter is accessible.

Section 1109.13 Controls, operating mechanisms and hardware.

All door hardware are level handle or stationary push/ pulls.

Section 1111 Signage

To be by Owner, but will comply.

Chapter 4

Section 406 Curb Ramps. The main entry and access from accessible parking access isle includes curb ramp to comply.

Chapter 5

Section 502 Parking Spaces. (3) accessible parking spaces 9' wide x 19' deep with an 8' minimum wide access isle provided.

Chapter 6

Section 602.4 Spout outlet heights for drinking fountains.
(1) at 36" max. for wheel chair use and (1) between 38"-43" for standing persons provided.

Section 603.1 Clearances, door swings, mirrors, operable parts

at all adult accessible toilet rooms and child accessible toilet rooms comply.

Section 604 Water Closets and Toilet Compartments.

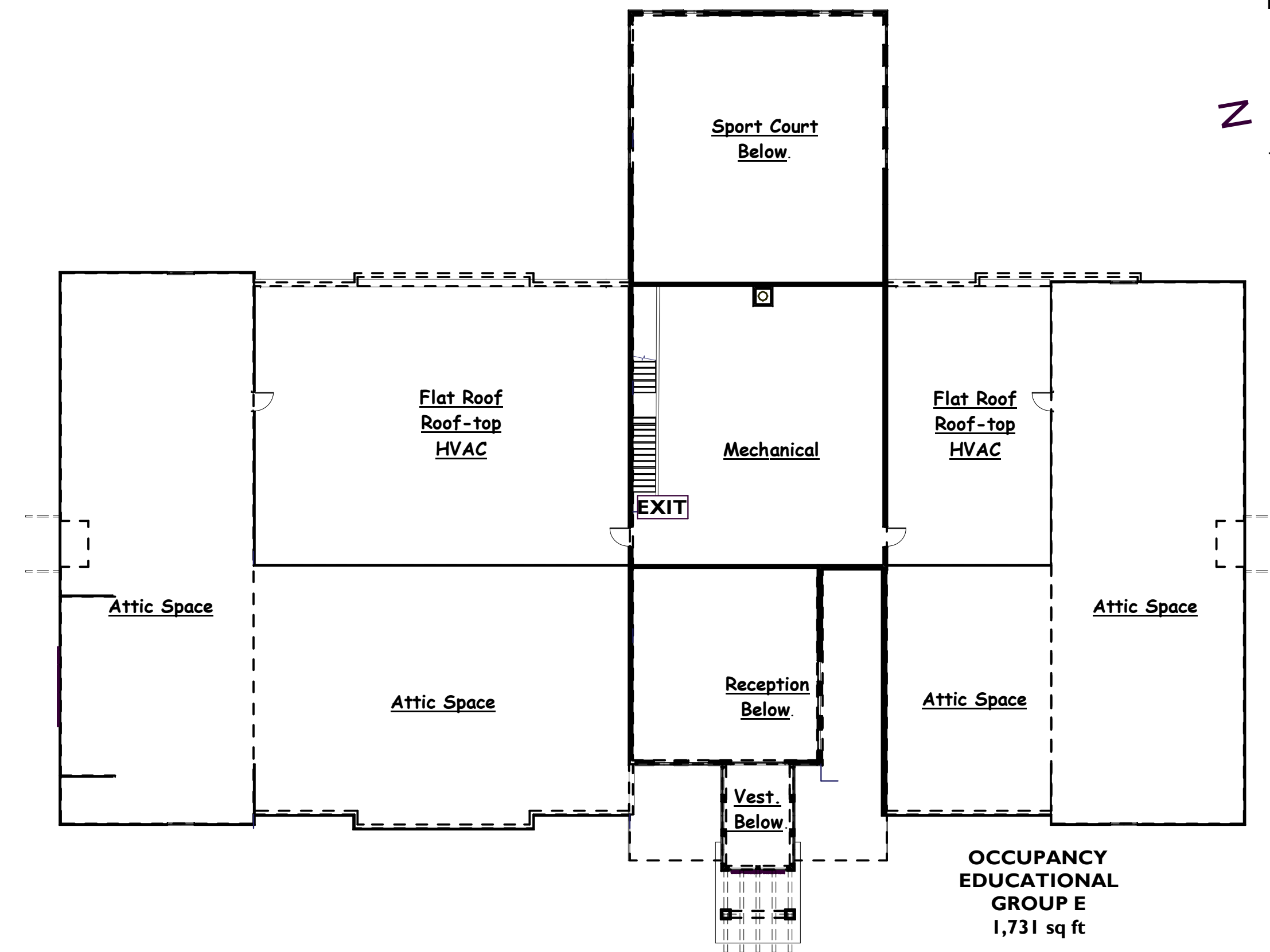
Clearances an grab bars shown to comply with Adult and Child accessible requirements.

Section 606 Lavatories and Sinks

All adult and child accessible toilet rooms include lavatories at 34" height, 27" clearance, & 30" widths.

Section 804.3 Kitchens and Kitchenettes. Work surface.

At the infant feeding kitchen and at the employee break room, there is no cooktop or conventional range, therefore these spaces are not designed to comply with clearance or work surface heights



2 Code Plan - Second Story

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

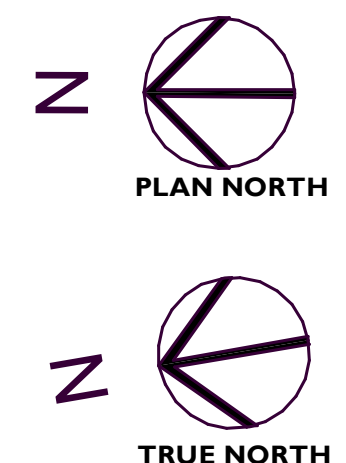
0 8' 16' 32'



1 Code Plan - First Story

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

0 8' 16' 32'



4918 S. Tri Oak Circle NE
East Bethel, MN 55092

Phone 651-245-2346
www.michaelthomasarchitect.com

Project No: 22008
Date Last Revised: 01-16-23, 01-20-23, 01-23-23, 01-27-23, 01-29-23, 02-12-23, 02-25-23, 02-26-23, 04-10-23

File Name: 22008 Lil X Lino Lakes 04-10-23.pln
Drawn By: MJT

Minnesota License No.: 23592

Date Signed: 04-10-23

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Architect under the laws of the State of Minnesota.

Signature

Michael Thomas

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PRELIMINARY DO NOT USE FOR CONSTRUCTION

Lil' Explorers Childcare Center
New Building
Northeast Corner of Apollo Drive & Lilac Street
Lino Lakes, MN

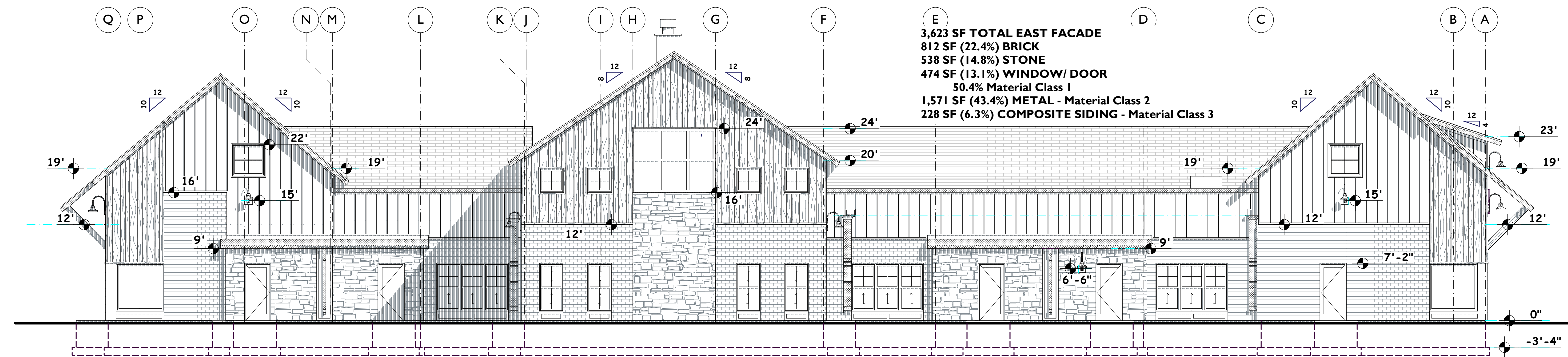
A0.2

SCALE INDICATED BASED UPON PRINTED 24" X 36" (ARCHITECTURAL D) SHEET

City of Lino Lakes Exterior Building Materials Classes

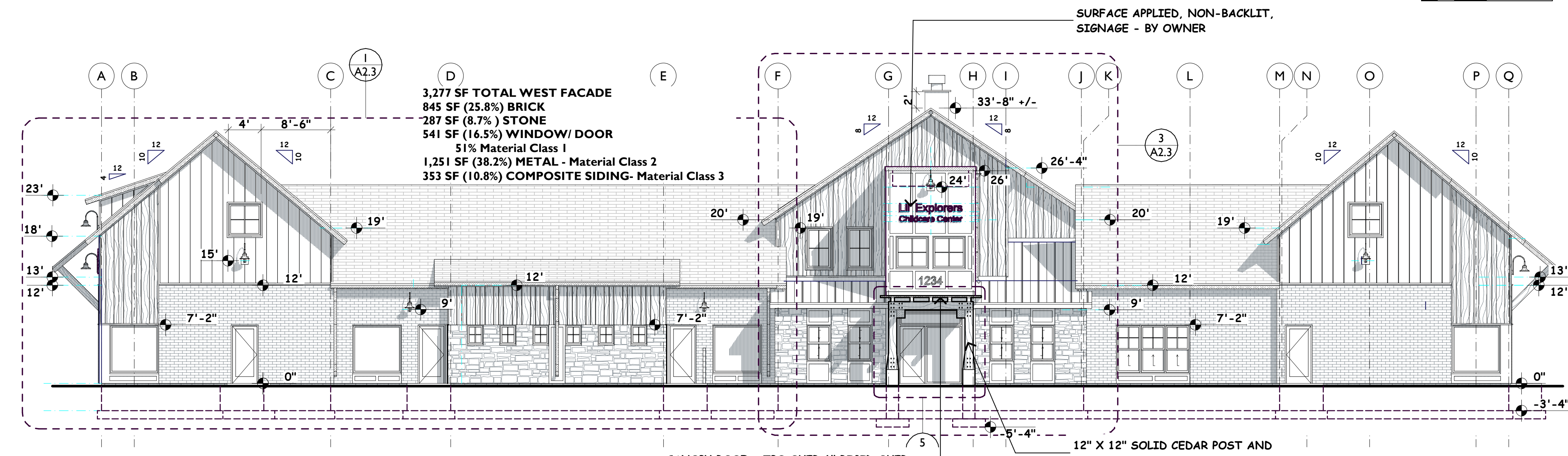
Classes of Materials		
Class 1	Class 2	Class 3
Brick	Precast concrete panels with at least two architectural reveals per panel	Exterior Insulation and Finish Systems (EIFS)
Glass, or other glazing materials	Specialty concrete block including textured, burnished block or rock faced block	Fiber Cement Exterior Siding
Natural or cultured stone	Ceramic Tile (masonry, stone or clay),	Glass Block
Architecturally textured concrete precast or poured in place panels	Masonry Stucco	
	Architectural metal cladding	Wood

Other materials not listed that are of equal quality to materials in a specific class may be approved for use by the Community Development Director



2 East Exterior Elevation

SCALE: 1/8" = 1'-0"



1 West Exterior Elevation

SCALE: 1/8" = 1'-0"

PRELIMINARY DO NOT USE FOR CONSTRUCTION

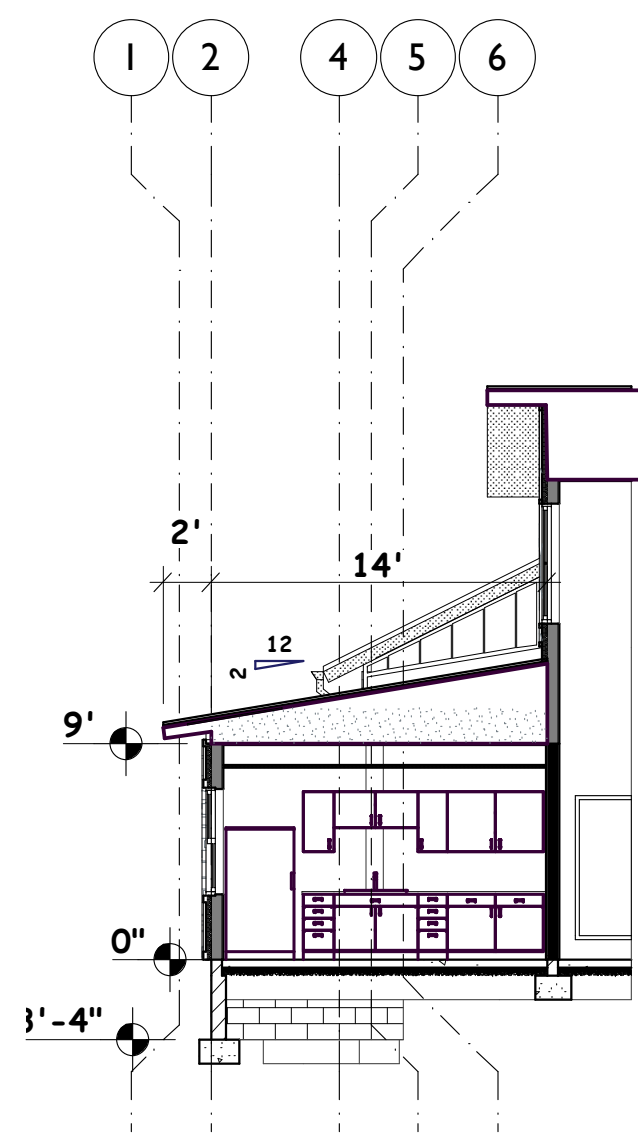
**Lil' Explorers Childcare Center
New Building**
Northeast Corner of Apollo Drive & Lilac Street
Lino Lakes, MN

A2.1

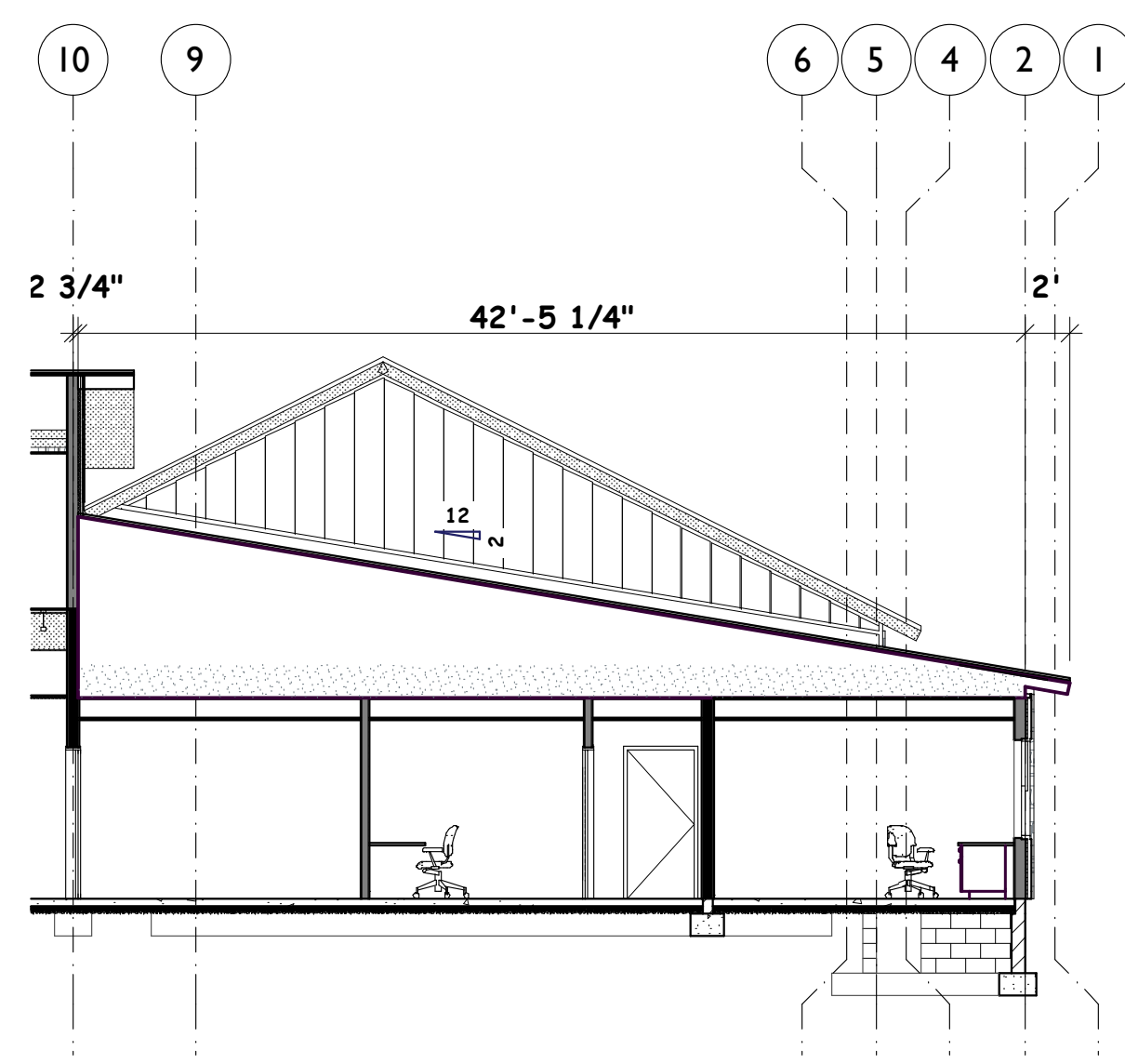
PRELIMINARY DO NOT USE FOR CONSTRUCTION

Lil' Explorers Childcare Center
New Building
Northeast Corner of Apollo Drive & Liac Street
Lino Lakes, MN

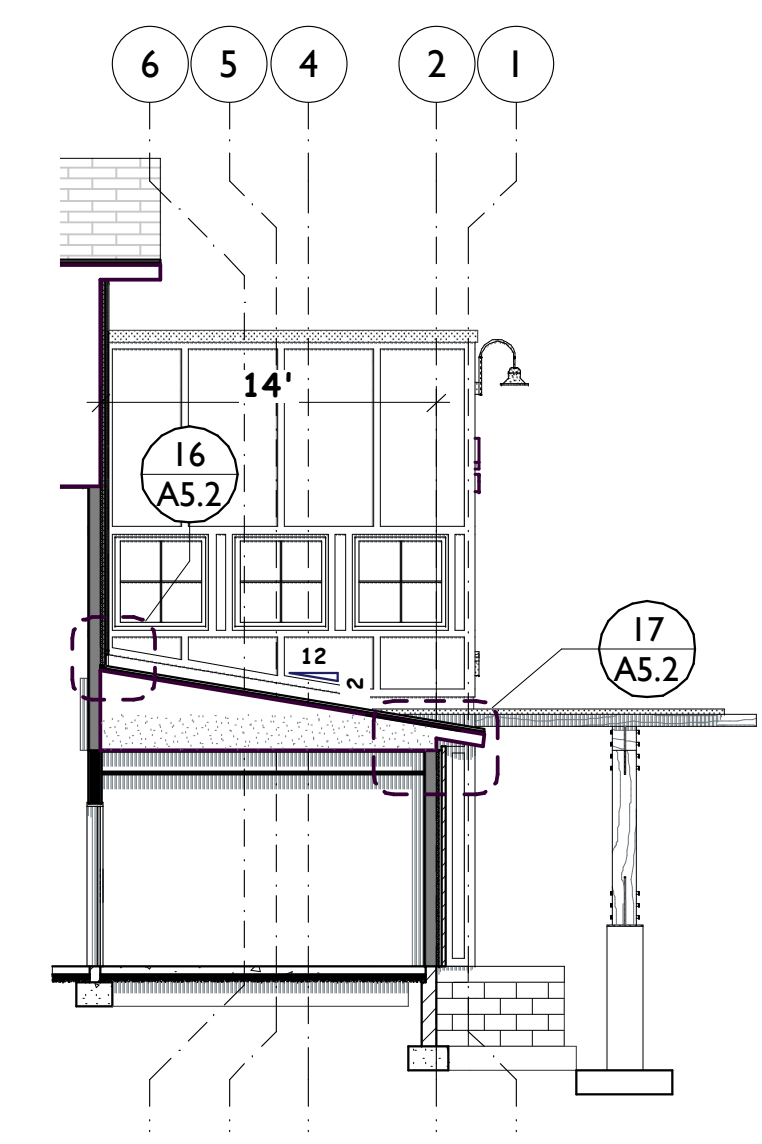
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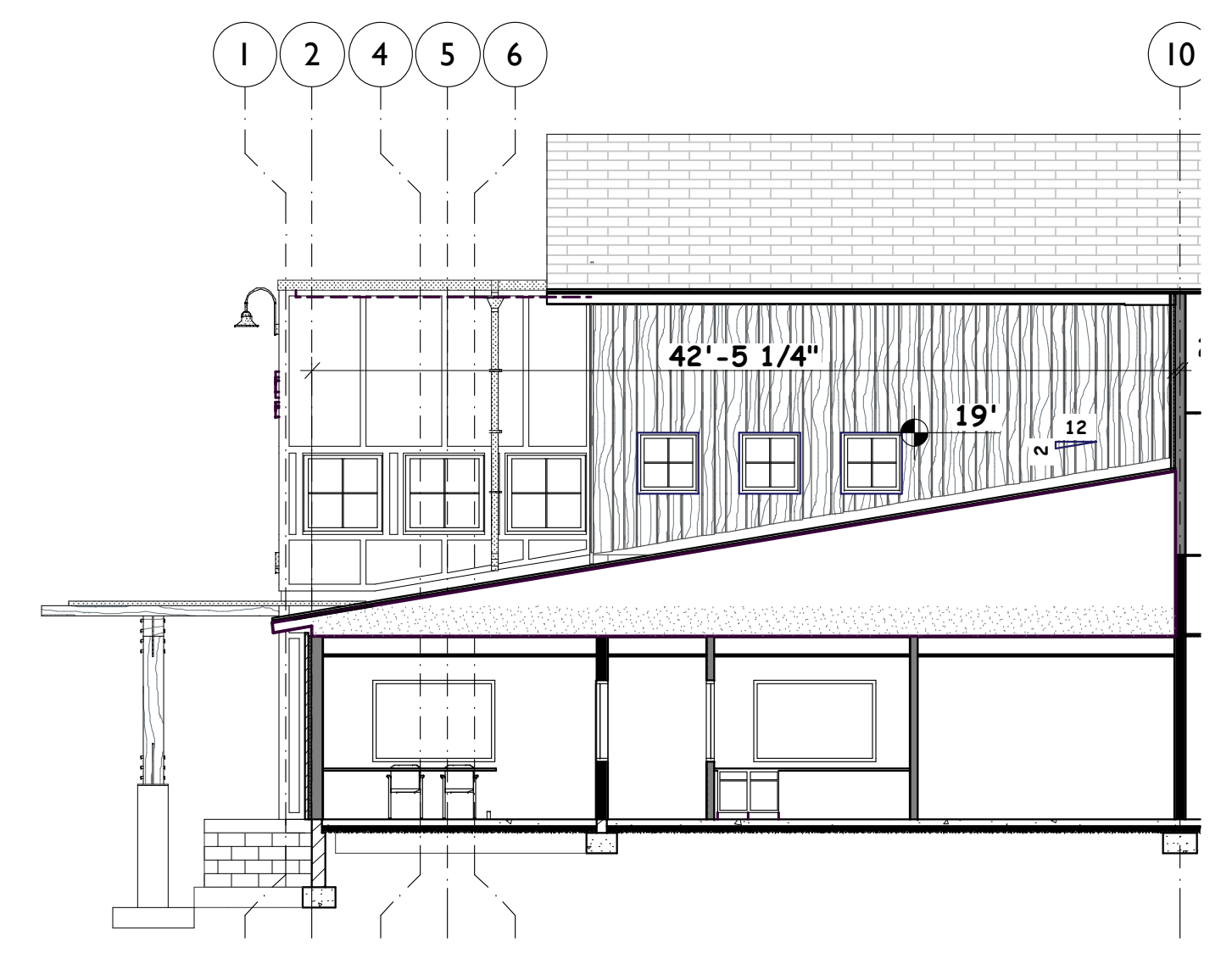
6 Partial South Exterior Elevation - Office
SCALE: 1/8" = 1'-0"



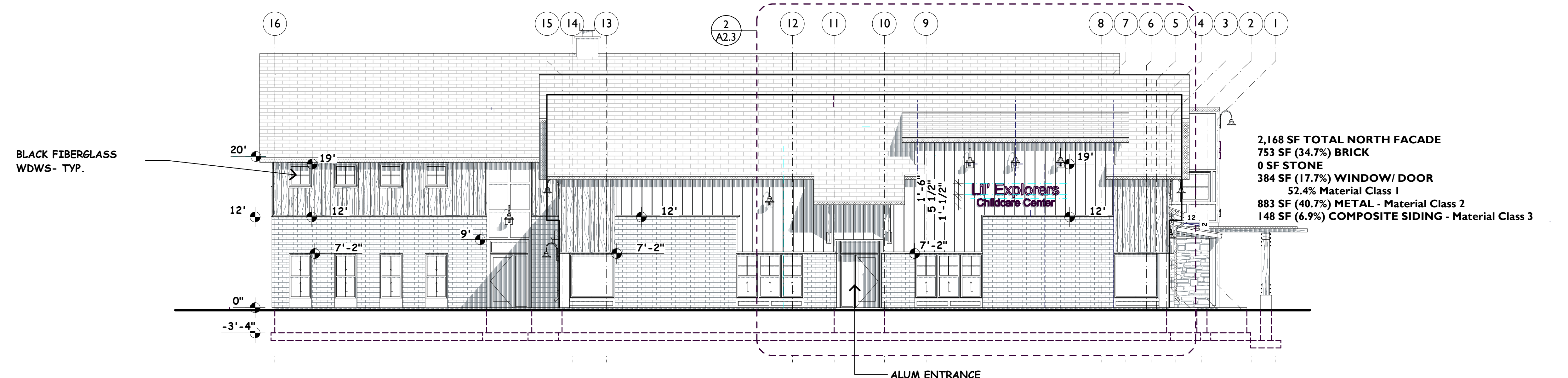
5 Partial North Exterior Elevation - Break Rm
SCALE: 1/8" = 1'-0"



3 Partial North Exterior Elevation/ Section
SCALE: 1/8" = 1'-0"

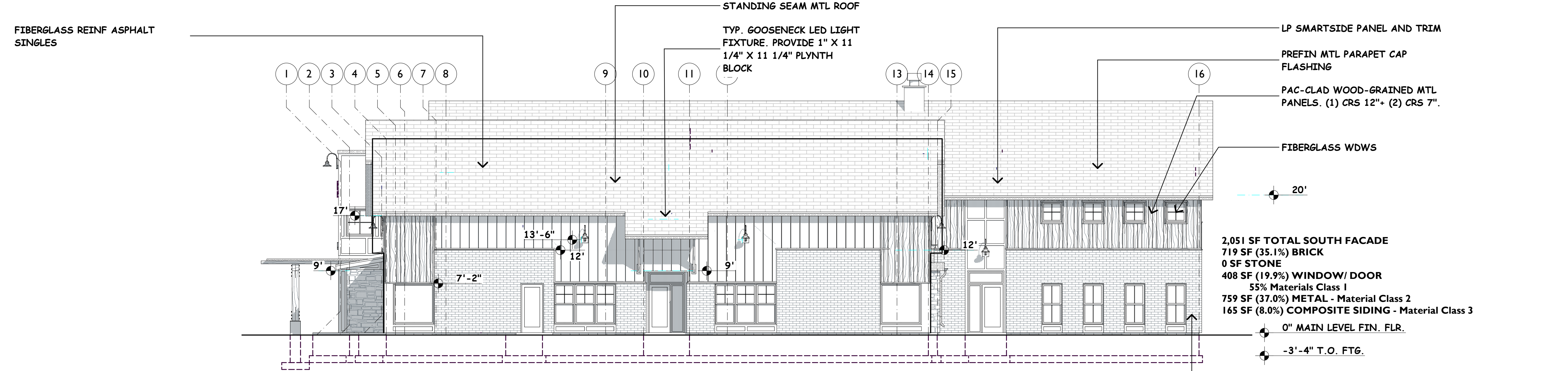


4 Partial South Exterior Elevation/ Section
SCALE: 1/8" = 1'-0"



2 North Exterior Elevation
SCALE: 1/8" = 1'-0"

2,168 SF TOTAL NORTH FACADE
753 SF (34.7%) BRICK
0 SF STONE
384 SF (17.7%) WINDOW/ DOOR
52.4% Material Class 1
883 SF (40.7%) METAL - Material Class 2
148 SF (6.9%) COMPOSITE SIDING - Material Class 3



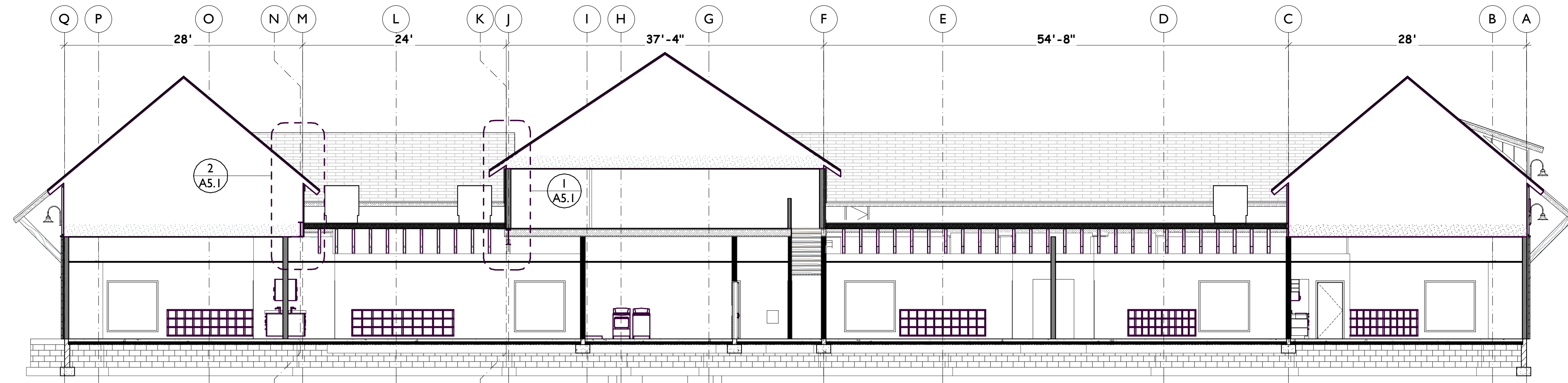
1 South Exterior Elevation
SCALE: 1/8" = 1'-0"

2,051 SF TOTAL SOUTH FACADE
719 SF (35.1%) BRICK
0 SF STONE
408 SF (19.9%) WINDOW/ DOOR
55% Materials Class 1
759 SF (37.0%) METAL - Material Class 2
165 SF (8.0%) COMPOSITE SIDING - Material Class 3

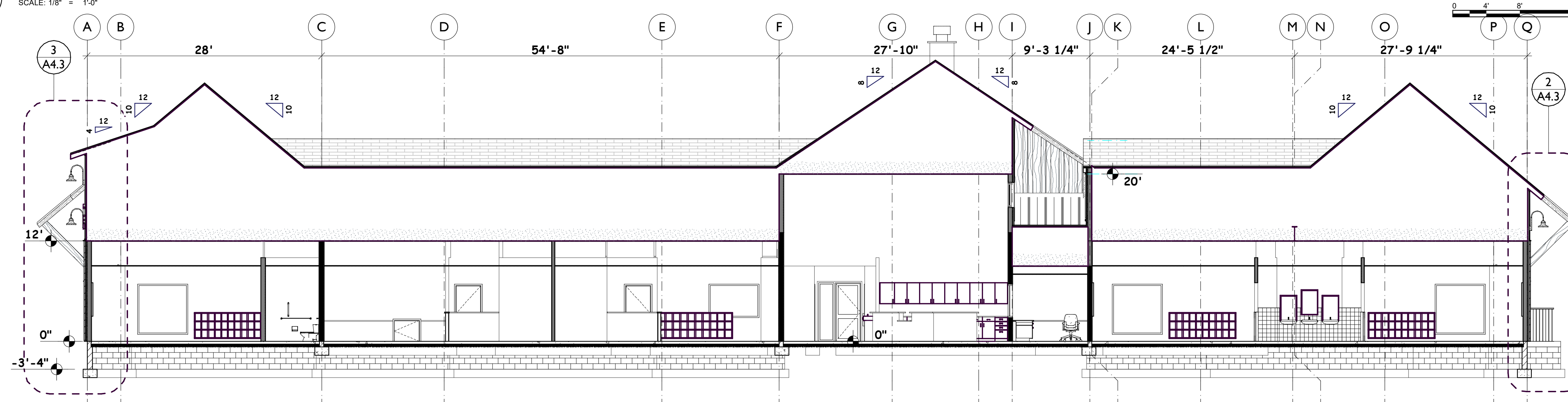
0" MAIN LEVEL FIN. FLR.
-3'-4" T.O. FTG.

MANUFACTURED
STONEBRICK VENEER

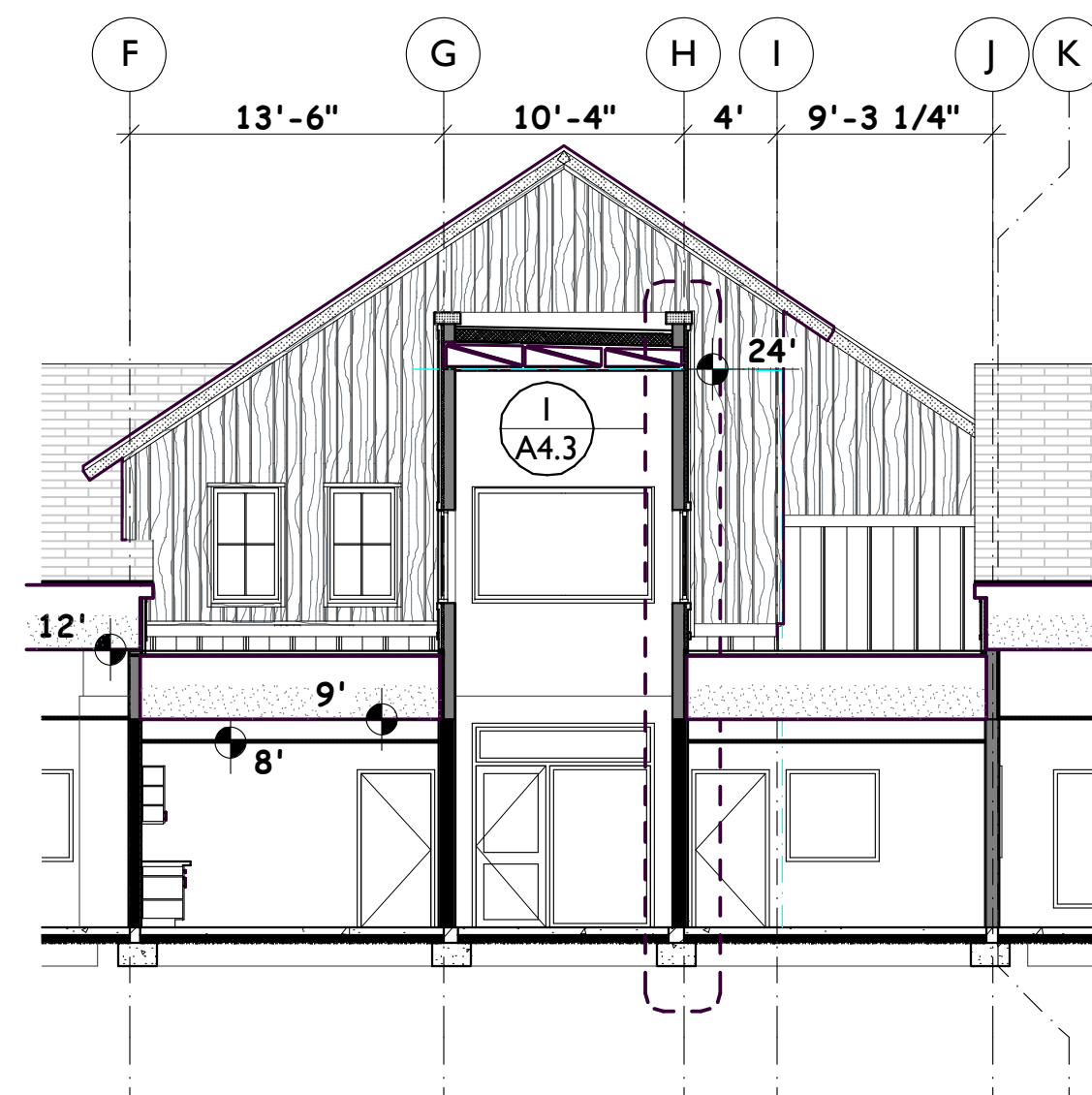
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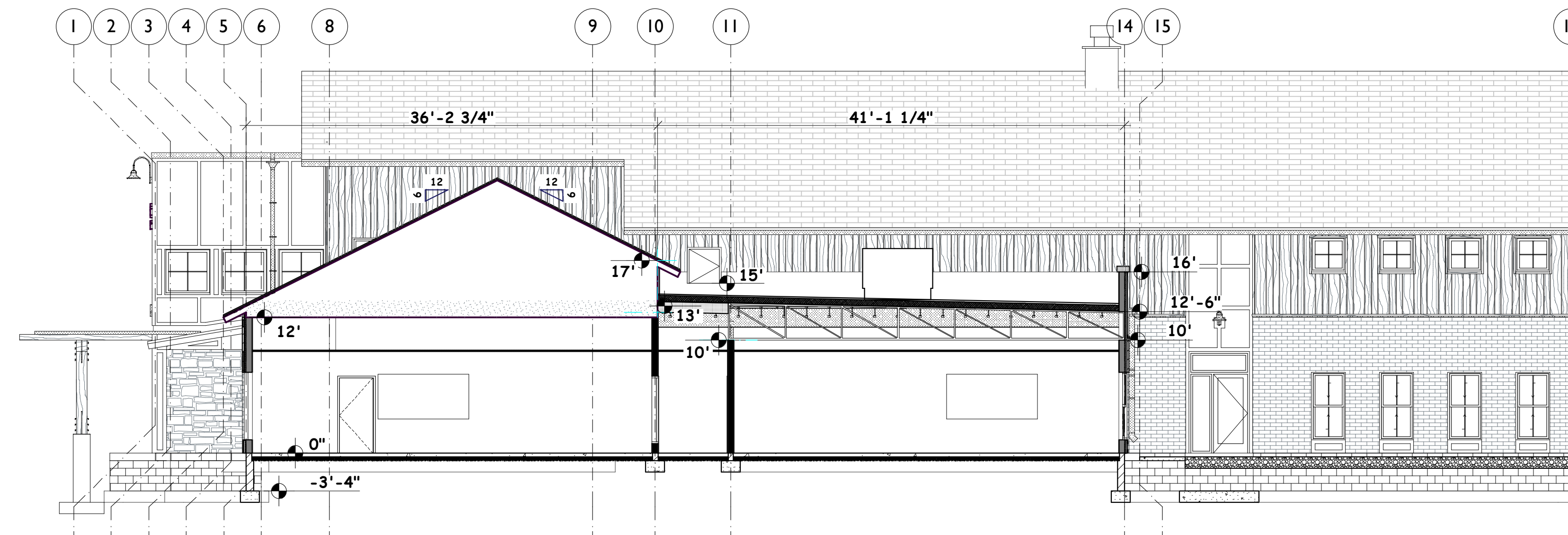
4 Building Section - Longitudinal B
SCALE: 1/8" = 1'-0"



3 Building Section - Longitudinal A
SCALE: 1/8" = 1'-0"



2 Building Section - Vestibule
SCALE: 1/8" = 1'-0"



1 Building Section - Preschool Looking North
SCALE: 1/8" = 1'-0"

PRELIMINARY DO NOT USE FOR CONSTRUCTION



4918 S. Tri Oak Circle NE
East Bethel, MN 55092

Phone 651-245-2346
www.michaelthomasarchitect.com

Project No:
22008

Date Last Revised:
01-16-23, 01-20-23, 01-23-23,
01-27-23, 01-29-23, 02-12-23,
02-25-23, 02-26-23, 04-10-23

File Name:
22008 Lil X Lino Lakes
04-10-23.pln

Drawn By:
MJT

Minnesota License No.:
23592

Date Signed:
04-10-23

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Architect under the laws of the State of Minnesota.

Signature
Michael Thomas

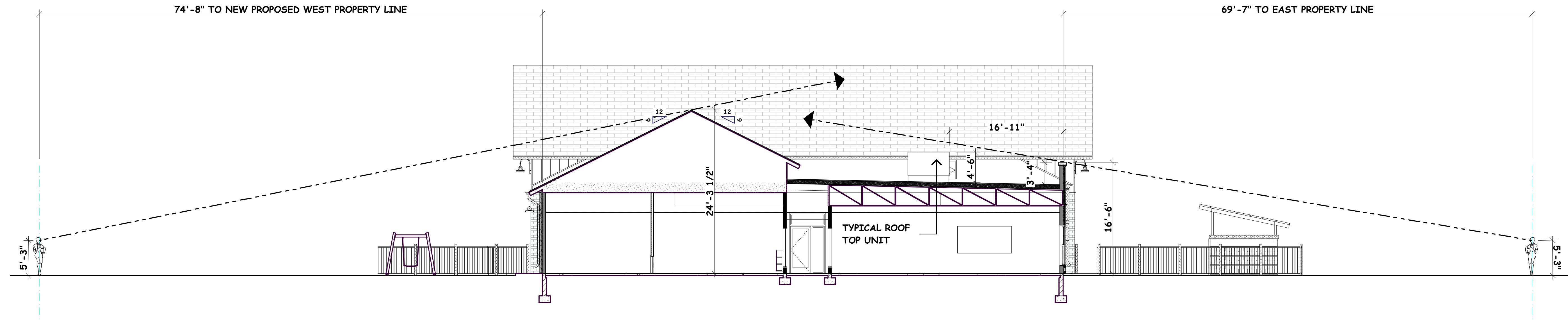
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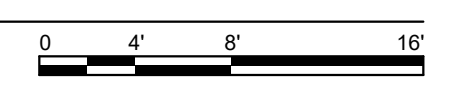
PRELIMINARY DO NOT USE FOR CONSTRUCTION

Lil' Explorers Childcare Center
New Building
Northeast Corner of Apollo Drive & Liac Street
Lino Lakes, MN

A3.3



1 Building Section - RTU Site Lines West/East Looking North



SCALE INDICATED BASED UPON PRINTED 24" X 36" (ARCHITECTURAL D) SHEET

PRELIMINARY PLAT FOR MILESTONES ADDITION

EXISTING PROPERTY DESCRIPTION

That part of Lot 16 Auditor's Subdivision No. 134 lying East of the West 660 feet thereof and lying Southerly of a line parallel with and 50 feet Southeastly and Southerly of the following described line as measured at right angles thereto: Commencing at the South 1/4 corner of Section 8, Township 31, Range 22; thence West along the South line of said Section 836.79 feet to the point of beginning of said line; thence Northeastly 1124.51 feet along the arc of a nontangential curve concave to the Southeast, having a central angle of 78 degrees 42 minutes 57 seconds and a radius of 818.51 feet, the long chord of which bears North 67 degrees 05 minutes 31 seconds East 1038.14 feet; thence South 73 degrees 33 minutes East 221.71 feet more or less to the centerline of Lake Drive and said line there terminating, Anoka County, Minnesota.

Excepting therefrom the Southwest Quarter of the Southeast Quarter of Section 8, Township 31, Range 22, Anoka County, Minnesota.

LIL X DEVELOPER

Jeremy Spaude
21830 S. Diamond Lake Dr.
Rogers, MN 55374
612-501-1493

ENGINEER/SURVEYOR

Sisu Land Surveying LLC
2580 Christian Dr.
Chaska, MN 55318
Contact: Curt Kallio, PE, LS
612-418-6828

LOT INFORMATION

PID 08-31-22-34-0021
Existing Zoning: GB - General Business
Address: Unknown
Watershed District = Rice Creek Watershed District
School District 831

COMPREHENSIVE PLAN

The 2040 Comprehensive Plan use is commercial.

PLAT/LOT INFORMATION

TOTAL PLAT AREA = 4.52 ACRES
PROPOSED LOTS = 1
LOT 1 AREA = 1.86 ACRES
PROPOSED OUTLOTS = 1
OUTLOT A AREA = 2.08 ACRES
DEDICATED R/W AREA LILAC = 0.41 ACRES
DEDICATED R/W APOLLO DR. = 0.17 ACRES

UTILITIES

Water service will be provided by a connection to the existing main in Apollo Dr. Sewer services will be provided from existing stubs as shown in the utility plans.

STORMWATER

Stormwater will be treated via two infiltration basins as shown in the plans. Infiltration basin 1.1P will treat a portion of the future parking lot and building as shown in the drainage maps in the Stormwater Management Plan.

GRADING

See construction plans for proposed grading, drainage, and erosion control.

WETLANDS

No existing wetlands have been identified on site.

FLOODPLAIN

This property is not located in a floodplain

TREE PRESERVATION

The existing tree inventory and tree preservation is shown on sheets C3-C4 of the construction plans. Proposed replacement trees will be shown in the landscaping plan prepared by others.

LIGHTING PLAN

Potential parking lot lights are shown. A lighting plan will be designed by others and may vary from what is shown.

LANDSCAPING PLAN

A landscaping plan will be prepared by others.

SOILS

Existing soils are mapped as Soderville and Zimmerman fine sands. Soil borings are available from the developer. Infiltration tests have been scheduled.

ANOKA COUNTY HIGHWAY DEPT.

A permit to work in the Anoka County right of way for the watermain connection will be submitted. The permit application will include a traffic control plan prepared by others.

RICE CREEK WATERSHED DISTRICT

The watershed district permit will be submitted simultaneously with the preliminary plat.

SHARED DRIVEWAY ACCESS

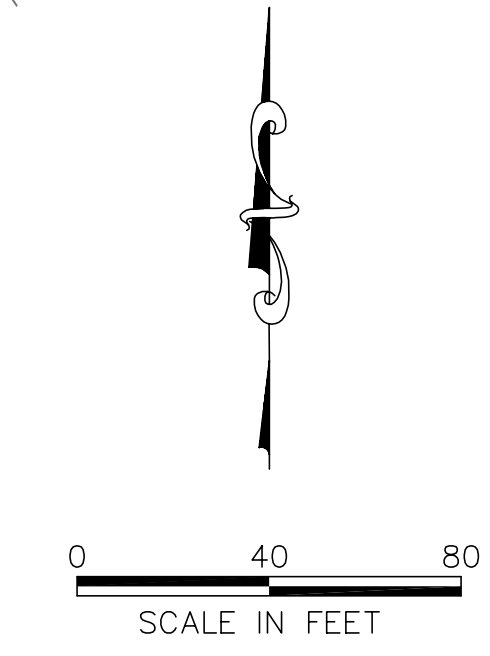
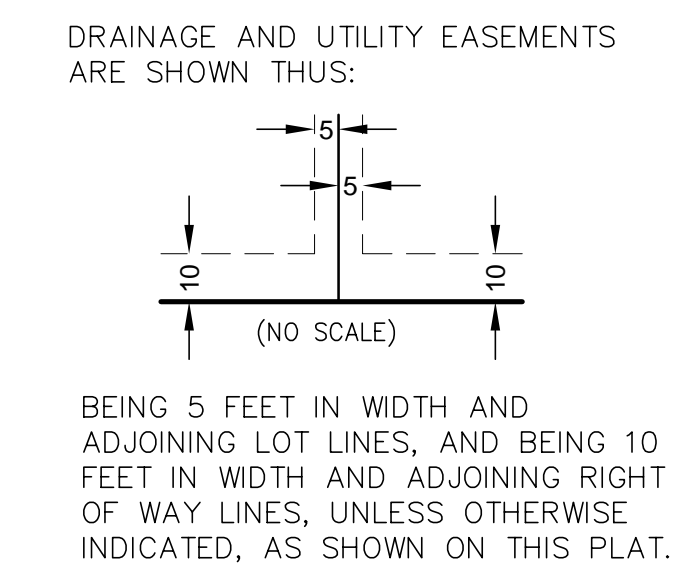
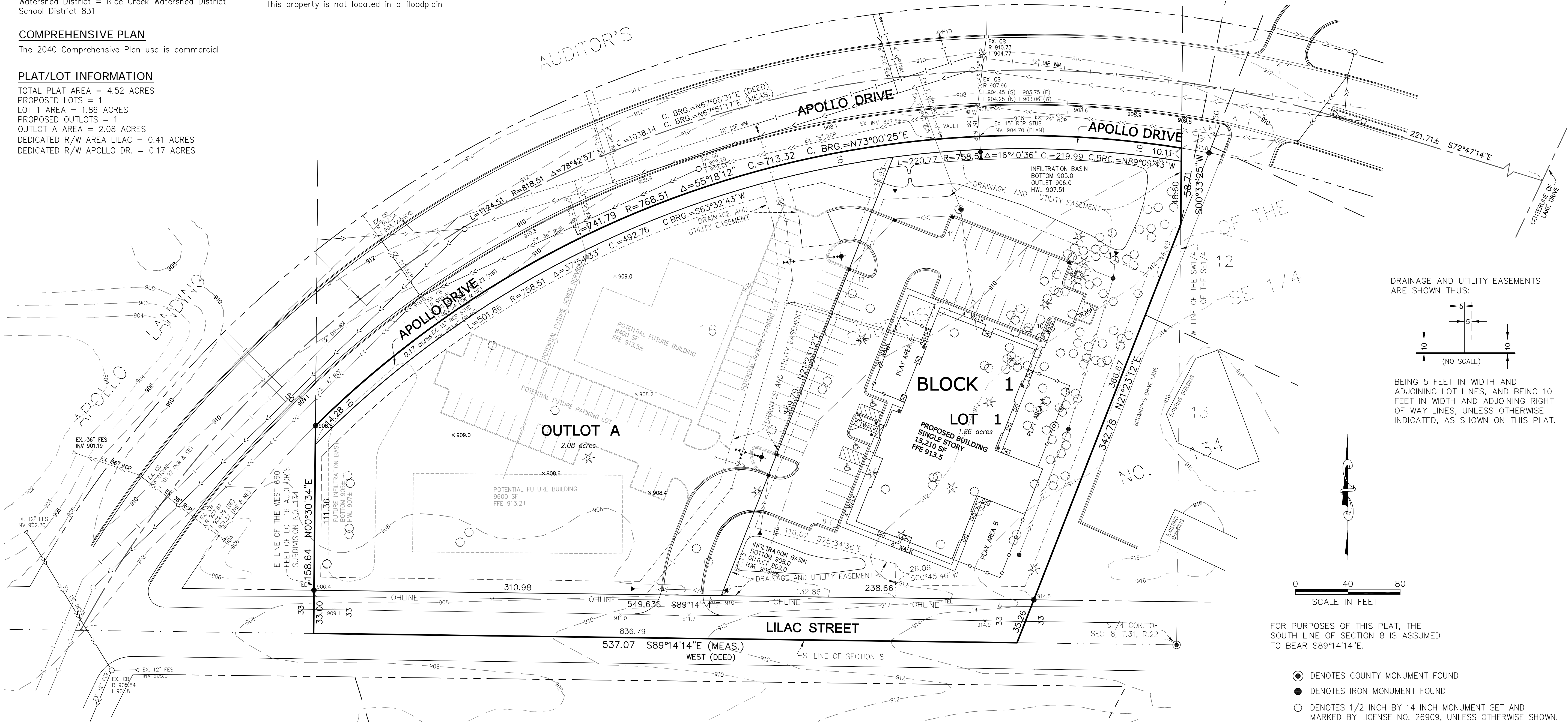
A shared driveway access easement will be provided over the constructed entrance and drive lanes.

TRAFFIC STUDY

The AM and PM peak traffic and daily trips will be provided by the owner in a separate document.

PARKING CALCULATIONS

The City of Lino Lakes requirements for childcare centers = 1 space for each 300 sq. ft. of floor area = 15,210/300*90% = 46 spaces required. 46 spaces are provided.



FOR PURPOSES OF THIS PLAT, THE SOUTH LINE OF SECTION 8 IS ASSUMED TO BEAR S89°14'14\"/>

- DENOTES COUNTY MONUMENT FOUND
- DENOTES IRON MONUMENT FOUND
- DENOTES 1/2 INCH BY 14 INCH MONUMENT SET AND MARKED BY LICENSE NO. 26909, UNLESS OTHERWISE SHOWN.



LAND SURVEYING & ENGINEERING

2580 Christian Dr.
Chaska, MN 55318
612-418-6828

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Engineer under the laws of the State of Minnesota.

Curt Kallio
Curtiss J. Kallio, Lic. No. 26909

5/18/2023 Date

BY	REVISION	DATE
CK	DEDICATED 10' R/W APOLLO	5/18/2023

PREPARED FOR:
Jeremy Spaude
612-501-1493

SHEET TITLE & PROJECT:
Preliminary Plat
Lil Explorers Childcare Center
Lino Lakes, MN

PROJECT NO:
202302

SHEET
1

PROPOSED PROPERTY DESCRIPTION

Lot 1, Block 1, MILESTONES ADDITION, Anoka County, Minnesota.

LIL X DEVELOPER

Jeremy Spaude
612-501-1493

ENGINEER/SURVEYOR

Sisu Land Surveying LLC
2580 Christian Dr.
Chaska, MN 55318
Contact: Curt Kallio, PE, LS
612-418-6828

LOT INFORMATION

PID 08-31-22-34-0021
Existing Zoning: GB - General Business
Address: Unknown
Area = 4.52 acres
Watershed District = Rice Creek Watershed District
School District 831
Current Owner: Albert W. Carlson Trust

COMPREHENSIVE PLAN

The 2040 Comprehensive Plan use is commercial.

TRAFFIC STUDY

The AM and PM peak traffic and daily trips will be provided by the owner in a separate document.

UTILITIES

Water service will be provided by a connection to the existing main in Apollo Dr. Sewer services will be provided from existing stubs as shown in the utility plans.

STORMWATER

Stormwater will be treated via two infiltration basins as shown in the plans. Infiltration basin 1.P will treat a portion of the future parking lot and building as shown in the drainage maps in the Stormwater Management Plan.

TREE PRESERVATION

The existing tree inventory and tree preservation is shown on sheets C2-C3. Proposed replacement trees will be shown in the landscaping plan prepared by others.

LIGHTING PLAN

Potential parking lot lights are shown. A lighting plan will be designed by others and may vary from what is shown.

RICE CREEK WATERSHED DISTRICT

The watershed district permit will be submitted simultaneously with the preliminary plat.

SHARED DRIVEWAY ACCESS

A shared driveway access easement will be provided over the constructed entrance and drive lanes.

ANOKA COUNTY HIGHWAY DEPT.

A permit to work in the Anoka County right of way for the watermain connection will be submitted. The permit application will include a traffic control plan prepared by others.

SOILS

Existing soils are mapped as Soderville and Zimmerman fine sands. Soil borings are available from the developer. Infiltration tests are scheduled.

LANDSCAPING PLAN

A landscaping plan will be prepared by others.

WETLANDS

No wetlands have been delineated on the site.

FLOODPLAIN

This property is not located in a floodplain

IMPERVIOUS CALCULATIONS

The proposed impervious surfaces were computed in AutoCAD and summarized below:
Parking lot/Drive lanes = 24,533 sq. ft.
Building = 15,210 sq. ft.
Sidewalks = 2784 sq. ft.

NOTE: Play areas are pervious artificial turf.

PARKING CALCULATIONS

The City of Lino Lakes requirements for childcare centers = 1 space for each 300 sq. ft. of floor area = 15,210/300*90% = 46 spaces required. 46 spaces are provided.

SHEET INDEX

- C1 SITE PLAN
- C2 CERTIFICATE OF SURVEY/EXISTING CONDITIONS
- C3-C4 TREE INVENTORY/PRESERVATION
- C5 GRADING, DRAINAGE, AND EROSION CONTROL PLAN
- C6 UTILITY PLAN
- C7 STORM SEWER PLAN
- C8 STORM SEWER DETAILS
- C9 TURF ESTABLISHMENT PLAN
- C10 CITY DETAILS



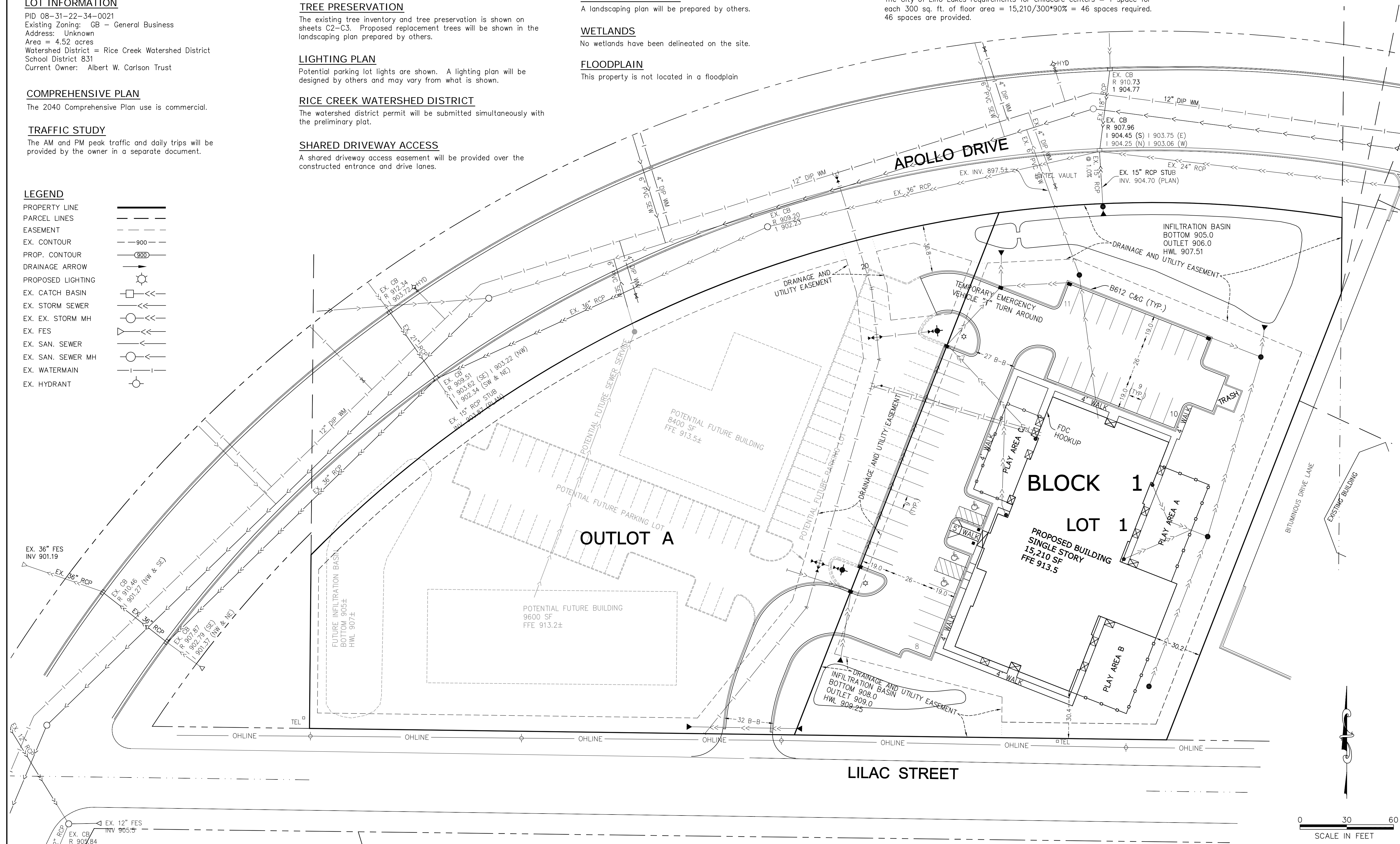
LAND SURVEYING & ENGINEERING

2580 Christian Dr.
Chaska, MN 55318
612-418-6828

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Engineer under the laws of the State of Minnesota.
Curt Kallio
Curtiss J. Kallio, Lic. No. 26909
5/18/2023 Date

LEGEND

PROPERTY LINE	———
PARCEL LINES	- - - - -
EASEMENT	- · - · -
EX. CONTOUR	— 900 —
PROP. CONTOUR	— (900) —
DRAINAGE ARROW	→
PROPOSED LIGHTING	☼
EX. CATCH BASIN	□
EX. STORM SEWER	○
EX. EX. STORM MH	○
EX. FES	△
EX. SAN. SEWER	○
EX. SAN. SEWER MH	○
EX. WATERMAIN	—
EX. HYDRANT	○



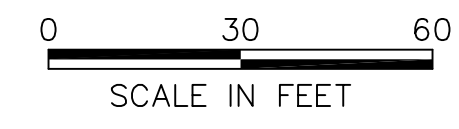
DATE	REVISION	CITY COMMENTS
5/18/2023		

PREPARED FOR:
Jeremy Spaude
612-501-1493

SHEET TITLE & PROJECT:
Site Plan
Lil Explorers Childcare Center
Lino Lakes, MN

PROJECT NO:
202302

SHEET
C1



CERTIFICATE OF SURVEY



**LAND SURVEYING
& ENGINEERING**

2580 Christian Dr.
Chaska, MN 55318
612-418-6828

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Engineer under the laws of the State of Minnesota.

5/18/2023 Date

Curtis J. Kallio, Lic. No. 26909

BY	REVISION	DATE
CK	BOUNDARY CORRECTION	5/18/2023

PREPARED FOR:
Jeremy Spaude
612-501-1493

SHEET TITLE & PROJECT:
**Certificate of Survey and
Existing Conditions**
LII Explorers Childcare Center
Lino Lakes, MN

PROJECT NO:
202302

SHEET
C2

EXISTING PROPERTY DESCRIPTION

That part of Lot 16 Auditor's Subdivision No. 134 lying East of the West 660 feet thereof and lying Southerly of a line parallel with and 50 feet Southeastly and Southerly of the following described line as measured at right angles thereto: Commencing at the South 1/4 corner of Section 8, Township 31, Range 22; thence West along the South line of said Section 836.79 feet to the point of beginning of said line; thence Northeastly 1124.51 feet along the arc of a nontangential curve concave to the Southeast, having a central angle of 78 degrees 42 minutes 57 seconds and a radius of 818.51 feet, the long chord of which bears North 67 degrees 05 minutes 31 seconds East 1038.14 feet; thence South 73 degrees 33 minutes East 221.71 feet more or less to the centerline of Lake Drive and said line there terminating, Anoka County, Minnesota.

Excepting therefrom the Southwest Quarter of the Southeast Quarter of Section 8, Township 31, Range 22, Anoka County, Minnesota.

LOT INFORMATION

PID 08-31-22-34-0021
Existing Zoning: GB - General Business
Address: Unknown
Area = 4.53 acres
Watershed District = Rice Creek Watershed District
School District 831
Current Owner: Albert W. Carlson Trust

WETLANDS

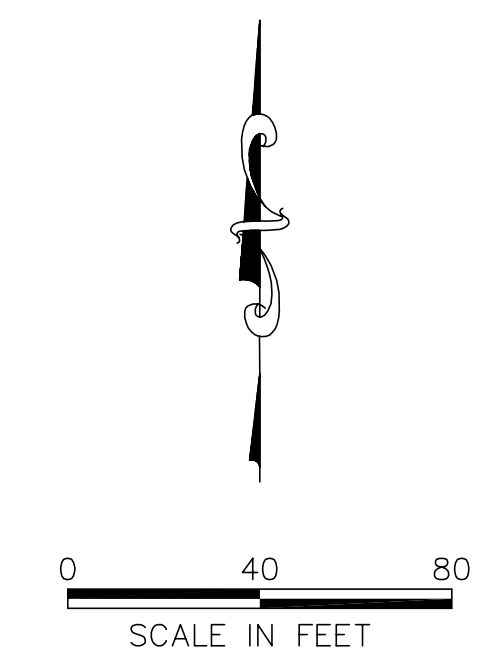
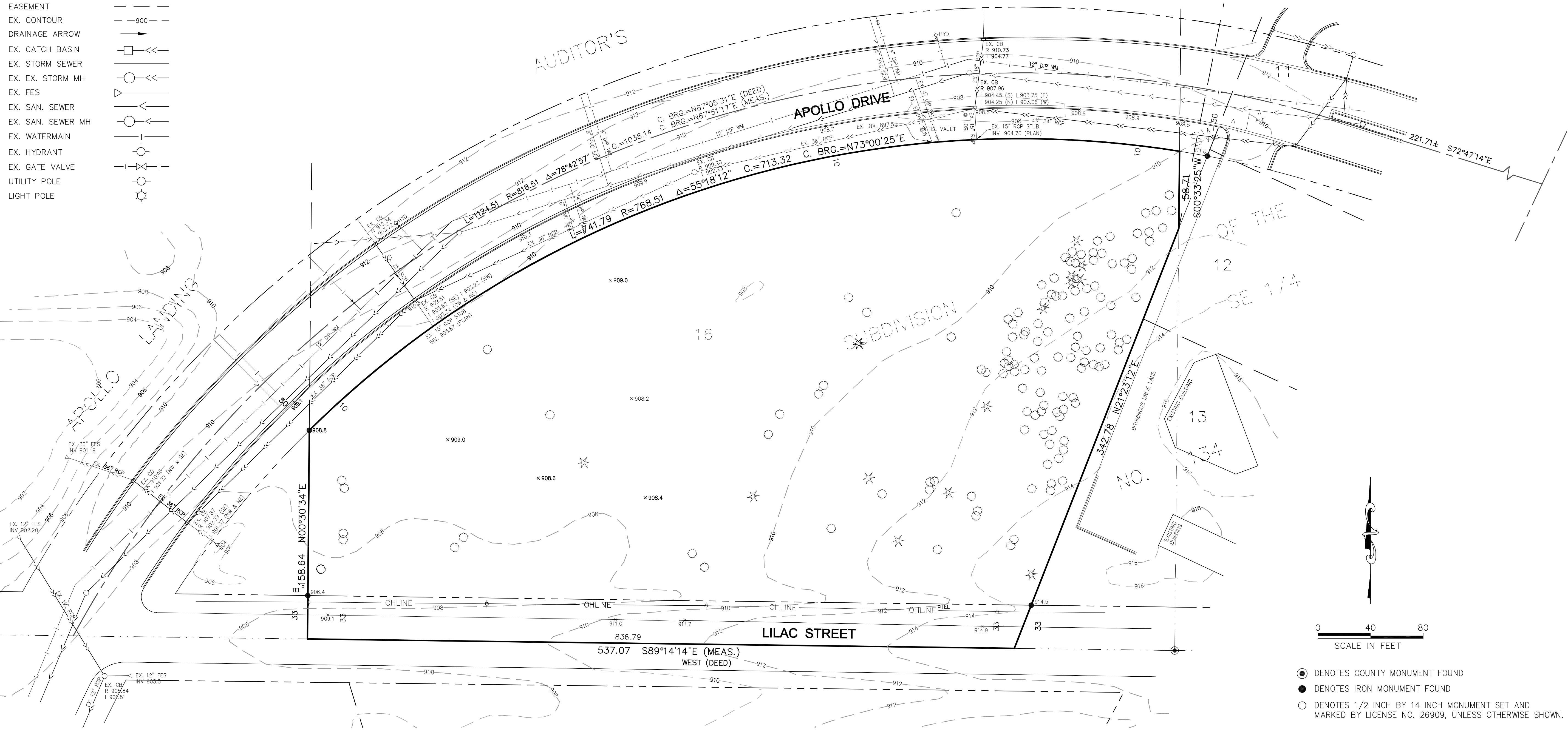
No wetland delineation has been performed.
There are no anticipated wetlands on site.

FLOODPLAIN

This property is not located in a floodplain

LEGEND

- PROPERTY LINE
- RIGHT-OF-WAY
- EASEMENT
- EX. CONTOUR
- DRAINAGE ARROW
- EX. CATCH BASIN
- EX. STORM SEWER
- EX. EX. STORM MH
- EX. FES
- EX. SAN. SEWER
- EX. SAN. SEWER MH
- EX. WATERMAIN
- EX. HYDRANT
- EX. GATE VALVE
- UTILITY POLE
- LIGHT POLE

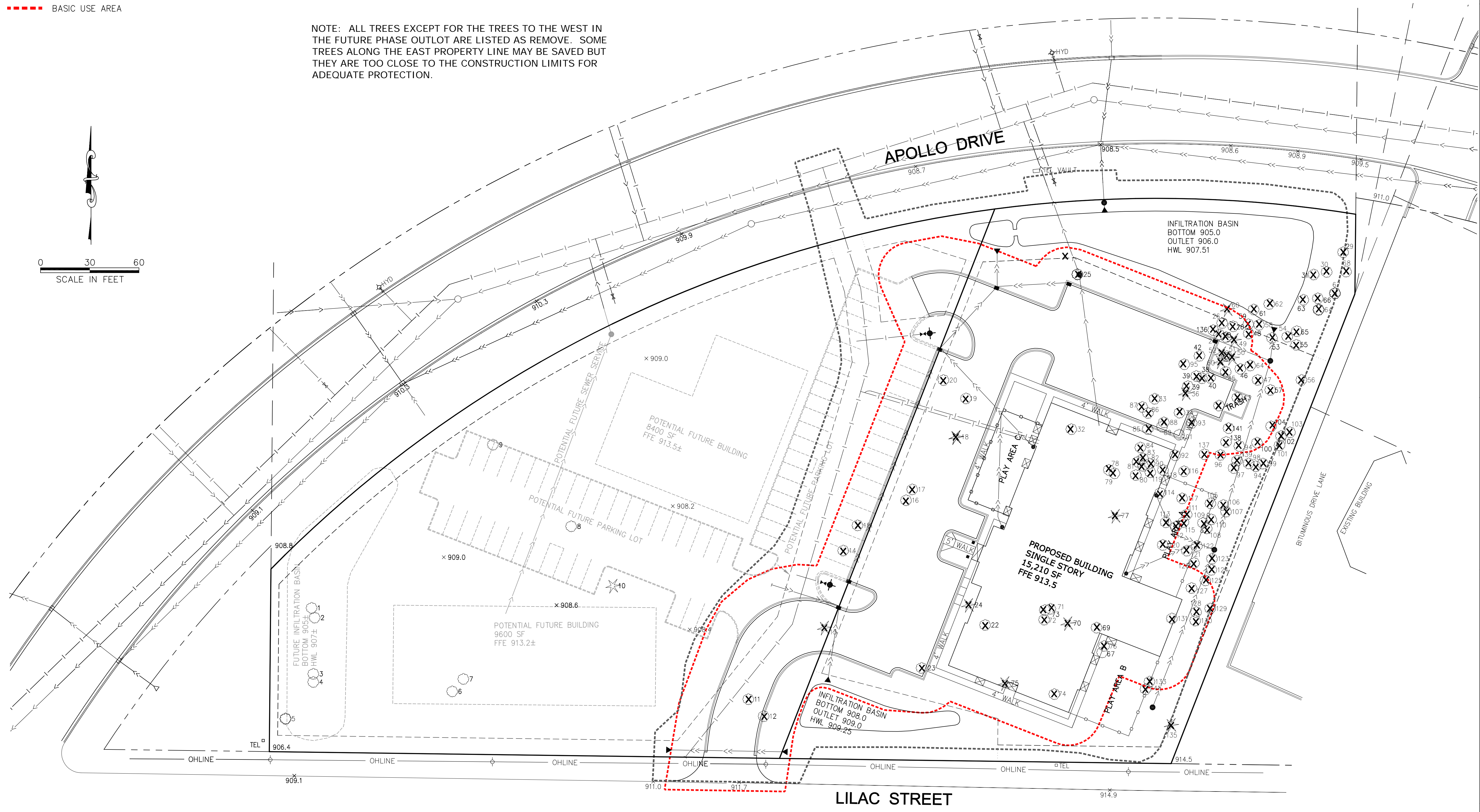
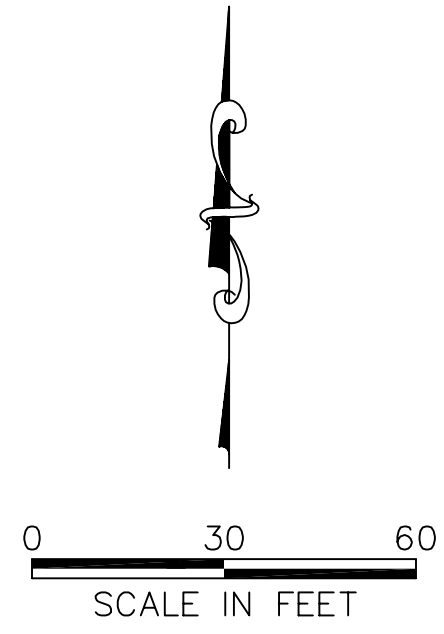


- DENOTES COUNTY MONUMENT FOUND
- DENOTES IRON MONUMENT FOUND
- DENOTES 1/2 INCH BY 14 INCH MONUMENT SET AND MARKED BY LICENSE NO. 26909, UNLESS OTHERWISE SHOWN.

LEGEND

- TF — TREE FENCE, ORANGE SNOW FENCE OR SILT FENCE
- 329 EXISTING DECIDUOUS TREE & TAG NUMBER
- ★ 329 EXISTING CONIFEROUS TREE & TAG NUMBER
- X TREE REMOVAL INDIVIDUAL
- CONSTRUCTION LIMITS
- BASIC USE AREA

NOTE: ALL TREES EXCEPT FOR THE TREES TO THE WEST IN THE FUTURE PHASE OUTLOT ARE LISTED AS REMOVE. SOME TREES ALONG THE EAST PROPERTY LINE MAY BE SAVED BUT THEY ARE TOO CLOSE TO THE CONSTRUCTION LIMITS FOR ADEQUATE PROTECTION.



LAND SURVEYING & ENGINEERING

2580 Christian Dr.
Chaska, MN 55318
612-418-6828

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Engineer under the laws of the State of Minnesota.

Curtis J. Kallio
Curtis J. Kallio, Lic. No. 26909

DATE	REVISION	CITY COMMENTS
5/18/2023	CK	

PREPARED FOR:
Jeremy Spaude
612-501-1493

SHEET TITLE & PROJECT:
Tree Survey
Lil Explorers Childcare Center
Lino Lakes, MN

PROJECT NO:
202302

SHEET
C3



LAND SURVEYING & ENGINEERING

2580 Christian Dr.
Chaska, MN 55318
612-418-6828

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Curtis J. Kallio
Curtis J. Kallio, Lic. No. 26909 5/18/2023 Date

TAG	IDENTIFICATION	DBH	STATUS	BUA	MITIGATION	NOTES	TAG	IDENTIFICATION	DBH	STATUS	BUA	MITIGATION	NOTES	TAG	IDENTIFICATION	DBH	STATUS	BUA	MITIGATION	NOTES
1	siberian elm	9	Save	No		Invasive species	47	dead		Remove	Yes			93	box elder	6	Remove	Yes		
2	siberian elm	15	Save	No		Invasive species	48	aspen	12	Remove	Yes			94	box elder	7	Remove	No	1	
3	siberian elm	11	Save	No		Invasive species	49	white pine	4	Remove	Yes			95	white pine	3	Remove	Yes		
4	siberian elm	7	Save	No		Invasive species	50	white pine	4	Remove	Yes			96	aspen	7	Remove	Yes		
5	siberian elm	19	Save	No		Invasive species	51	white pine	4	Remove	Yes			97	box elder	6	Remove	No	1	
6	siberian elm	6	Save	No		Invasive species	52	white pine	4	Remove	Yes			98	black cherry	6	Remove	No	1	
7	siberian elm	6	Save	No		Invasive species	53	aspen	11	Remove	No	1		99	elm	9	Remove	No	1	
8	siberian elm	6	Save	No		Invasive species	54	cottonwood	10	Remove	No	1		100	aspen	12	Remove	No	2	
9	box elder	41	Save	No			55	oak	7	Remove	No	1		101	cottonwood	8	Remove	No	1	
10	red cedar	4	Save	No			56	cottonwood	23	Remove	No	2		102	cottonwood	14	Remove	No	2	
11	box elder	37	Remove	Yes			57	cottonwood	7	Remove	Yes			103	cottonwood	10	Remove	No	1	
12	box elder	22	Remove	Yes			58	cottonwood	7	Remove	Yes			104	cottonwood dead	12	Remove	Yes		
13	red cedar	7	Remove	Yes			59	cottonwood	10	Remove	Yes			105	aspen	11	Remove	No	1	
14	box elder	8	Remove	Yes			60	white pine	4	Remove	Yes			106	box elder	6	Remove	No	1	
15	siberian elm	16	Remove	Yes		Invasive species	61	cottonwood	8	Remove	No	1		107	box elder	7	Remove	No	1	
16	siberian elm	17	Remove	Yes		Invasive species	62	cottonwood	10	Remove	No	1		108	aspen	7	Remove	No	1	
17	siberian elm	13	Remove	Yes		Invasive species	63	cottonwood	7	Remove	No	1		109	elm	14	Remove	No	2	
18	red cedar	6	Remove	Yes			64	oak	17	Remove	No	2		110	black cherry	7	Remove	No	1	
19	siberian elm	6	Remove	Yes		Invasive species	65	aspen	8	Remove	No	1		111	aspen	6	Remove	No	1	
20	siberian elm	12	Remove	Yes		Invasive species	66	cottonwood	7	Remove	No	1		112	aspen	6	Remove	Yes		
21	box elder	16	Remove	Yes			67	black cherry	13	Remove	No	2		113	box elder	13	Remove	Yes		
22	oak	8	Remove	Yes			68	cottonwood	6	Remove	No	1		114	aspen	7	Remove	Yes		
23	box elder	29	Remove	Yes			69	cottonwood	21	Remove	Yes			115	aspen	7	Remove	No	1	
24	red cedar	5	Remove	Yes			70	red cedar	7	Remove	Yes			116	aspen	11	Remove	Yes		
25	box elder	11	Remove	Yes			71	cottonwood	8	Remove	Yes			117	aspen	9	Remove	Yes		
26	aspen	7	Remove	Yes			72	cottonwood	8	Remove	Yes			118	aspen	8	Remove	Yes		
27	aspen	8	Remove	Yes			73	cottonwood	26	Remove	Yes			119	aspen	8	Remove	Yes		
28	aspen	7	Remove	Yes			74	siberian elm	6	Remove	Yes		Invasive species	120	aspen	6	Remove	Yes		
29	cottonwood	16	Remove	No	2		75	red cedar	7	Remove	Yes			121	cottonwood	8	Remove	No	1	
30	black cherry	16	Remove	No	2		76	cottonwood	8	Remove	Yes			122	cottonwood	9	Remove	No	1	
31	elm	27	Remove	No			77	red cedar	5	Remove	Yes			123	cottonwood	6	Remove	No	1	
32	siberian elm	8	Remove	Yes		Invasive species	78	black cherry	6	Remove	Yes			124	cottonwood	9	Remove	No	1	
33	aspen	6	Remove	Yes			79	cottonwood	7	Remove	Yes			125	cottonwood	13	Remove	Yes		
34	aspen	9	Remove	Yes			80	aspen	7	Remove	Yes			126	box elder	10	Remove	No	1	
35	box elder	6	Remove	Yes			81	aspen	7	Remove	Yes			127	cottonwood	15	Remove	Yes		
36	white pine	4	Remove	Yes			82	aspen	7	Remove	Yes			128	cottonwood	14	Remove	Yes		
37	aspen	7	Remove	Yes			83	aspen	7	Remove	Yes			129	cottonwood	15	Remove	Yes		
38	aspen	7	Remove	Yes			84	aspen	7	Remove	Yes			130	cottonwood	16	Remove	Yes		
39	aspen	8	Remove	Yes			85	aspen	6	Remove	Yes			131	cottonwood	6	Remove	Yes		
40	aspen	11	Remove	Yes			86	oak	10	Remove	Yes			133	siberian elm	9	Remove	Yes		Invasive species
41	box elder	9	Remove	Yes			87	oak	7	Remove	Yes			135	pine	15	Remove	No	2	
42	aspen	10	Remove	Yes			88	aspen	7	Remove	Yes			136	aspen	7	Remove	Yes		
43	elm	6	Remove	Yes			89	aspen	8	Remove	Yes			137	cottonwood	10	Remove	Yes		
44	box elder	8	Remove	Yes			90	aspen	9	Remove	Yes			138	cottonwood	9	Remove	Yes		
45	box elder	4	Remove	Yes			91	aspen	10	Remove	Yes			139	white pine	3	Remove	No	1	
46	cottonwood	37	Remove	Yes			92	aspen	9	Remove	Yes			140	aspen	7	Remove	Yes		
														141	cottonwood	9	Remove	No	1	

BY	REVISION	DATE	CITY	COMMENTS
CK		5/18/2023		

PREPARED FOR:
Jeremy Spaude
612-501-1493

SHEET TITLE & PROJECT:
Tree Inventory
Lil Explorers Childcare Center
Lino Lakes, MN

PROJECT NO:
202302

SHEET

C4

BUA = BASIC USE AREA
MITIGATION = TREES TO BE MITIGATED

TREE REMOVAL/PRESERVATION SUMMARY

TOTAL TREES = 141
TOTAL TREES REMOVED = 131
TOTAL TREES SAVED = 10
TOTAL TREE MITIGATION PER TABLE ABOVE = 47

NOTE: FINAL TOTALS FOR RELOCATION AND PLANTINGS
PER LANDSCAPING PLANS PREPARED BY OTHERS



LAND SURVEYING & ENGINEERING

2580 Christian Dr.
Chaska, MN 55318
612-418-6828

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Engineer under the laws of the State of Minnesota.

Curt Kallio
Curtiss J. Kallio, Lic. No. 26909

5/18/2023 Date

BY	REVISION	DATE	REVISION
CK	CITY COMMENTS; POND REV.	5/18/2023	

PREPARED FOR:
Jeremy Spaude
612-501-1493

SHEET TITLE & PROJECT:
Grading, Drainage, and Erosion Control Plan
Lil Explorers Childcare Center
Lino Lakes, MN

PROJECT NO:
202302

SHEET

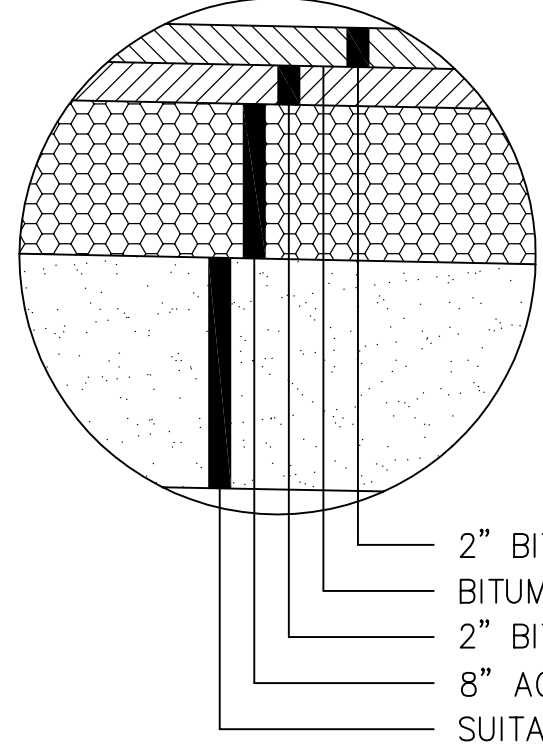
C5

GRADING NOTES

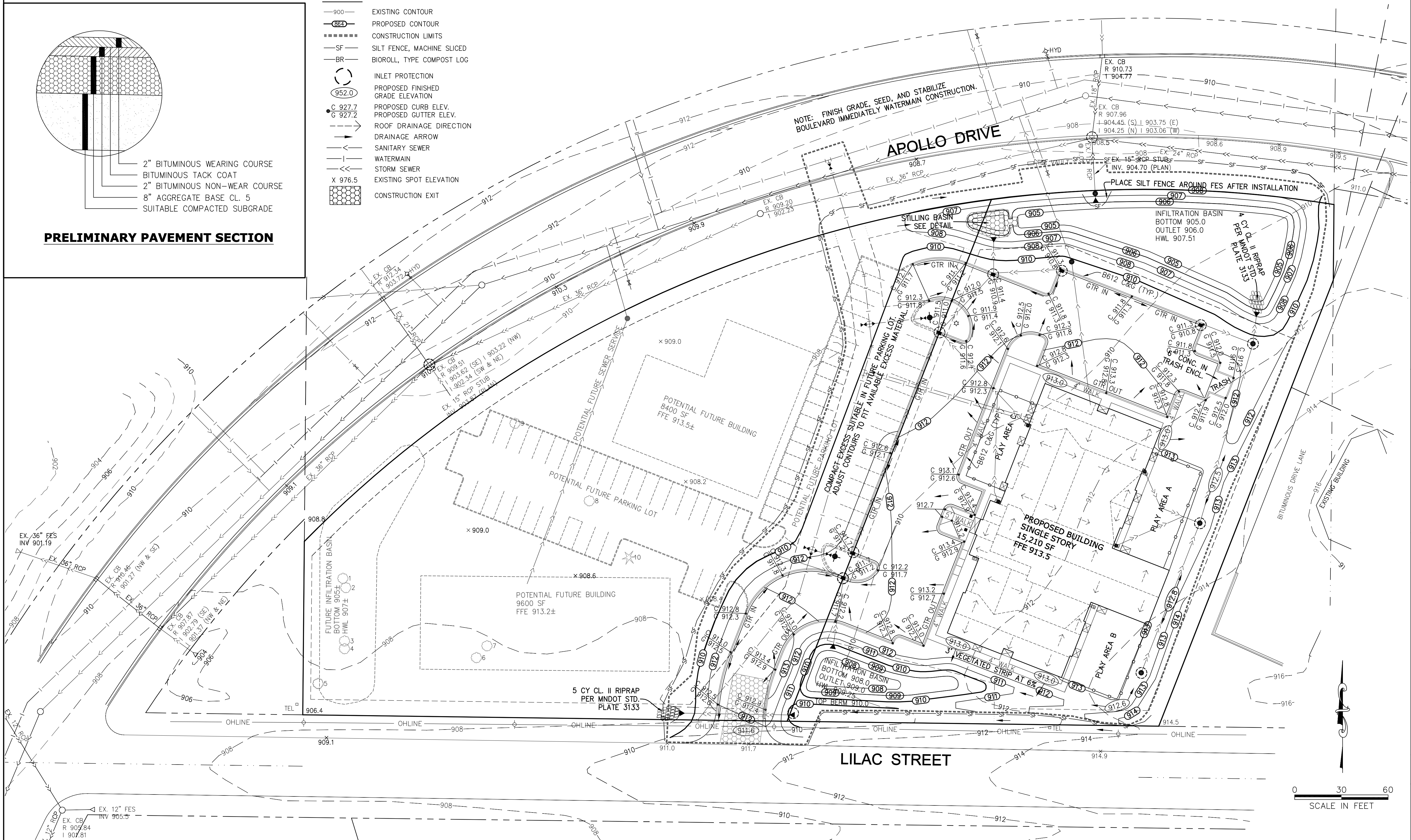
- The grading contractor shall verify locations and elevations of all underground utilities with the respective utility companies prior to construction.
- 6" minimum topsoil to place on all areas to have turf established.
- The estimated disturbed area is 2.4 acres. An NPDES Permit is required. The SWPPP will be prepared as a separate document with the final construction plans.
- The proposed impervious area is 0.98 acres.
- The estimated excavation is 4,000 CY.
- A rock construction exit or other approved method is required at all access points to and from the site.
- The infiltration basins must be constructed after the upstream site has been seeded and stabilize. Stabilize infiltration basin slopes immediately after planting media has been placed. A compost log will be placed around the perimeter of the basin immediately after stabilization.

LEGEND

- 900- EXISTING CONTOUR
- 864- PROPOSED CONTOUR
- CONSTRUCTION LIMITS
- SF- SILT FENCE, MACHINE SLICED
- BR- BIOROLL, TYPE COMPOST LOG
- () INLET PROTECTION
- (952.0) PROPOSED FINISHED GRADE ELEVATION
- (C 927.7 / G 927.2) PROPOSED CURB ELEV. / PROPOSED GUTTER ELEV.
- () ROOF DRAINAGE DIRECTION
- () DRAINAGE ARROW
- () SANITARY SEWER
- () WATERMAIN
- () STORM SEWER
- (X 976.5) EXISTING SPOT ELEVATION
- () CONSTRUCTION EXIT



PRELIMINARY PAVEMENT SECTION





LAND SURVEYING & ENGINEERING

2580 Christian Dr.
Chaska, MN 55318
612-418-6828

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly Licensed Engineer under the laws of the State of Minnesota.
Curt Kallio
Curtiss J. Kallio, Lic. No. 26909
5/18/2023 Date

BY	REVISION	DATE	CITY COMMENTS
CK		5/18/2023	

PREPARED FOR:
Jeremy Spaude
612-501-1493

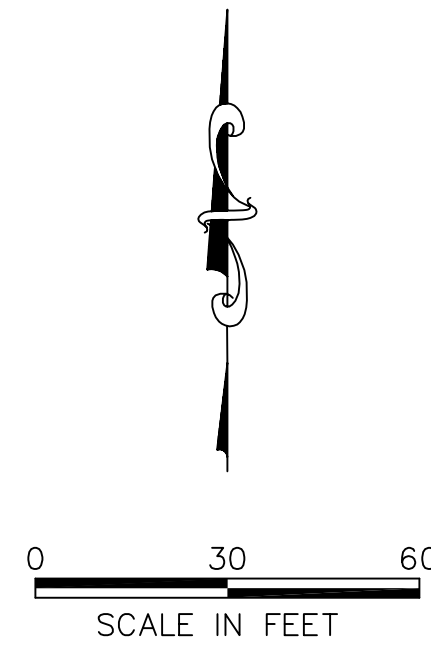
SHEET TITLE & PROJECT:
Utility Plan
Lil Explorers Childcare Center
Lino Lakes, MN

PROJECT NO:
202302

SHEET
C6

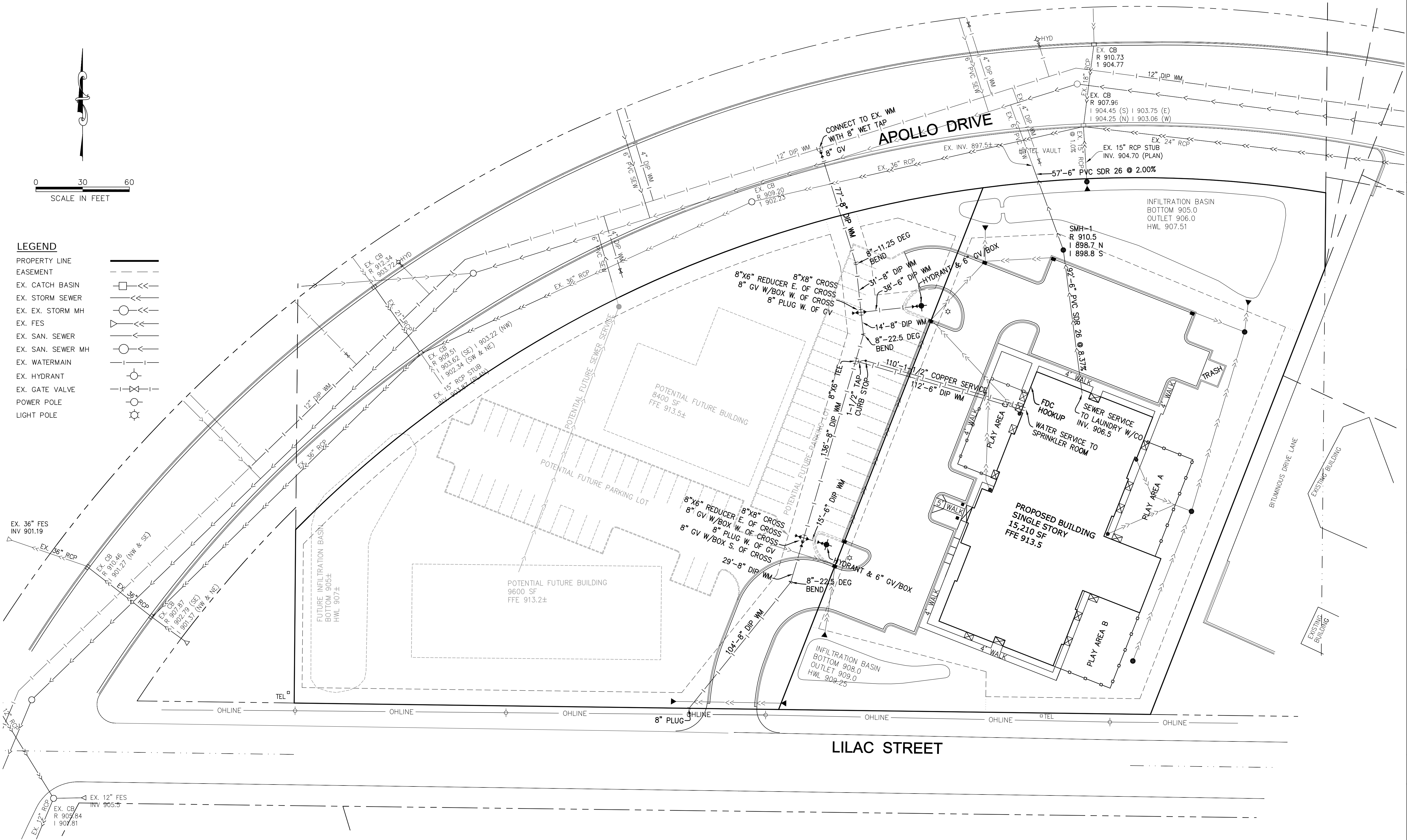
UTILITY NOTES

1. ALL WATERMAIN IMPROVEMENTS SHALL BE CONSTRUCTED IN ACCORDANCE WITH THE LATEST EDITION OF CEAM'S STANDARD UTILITY SPECIFICATIONS AND CITY OF LINO LAKES STANDARD SPECIFICATIONS.
2. ALL EXISTING SITE UTILITIES SHALL BE PROTECTED DURING CONSTRUCTION AND SHALL BE ACCESSIBLE.
3. APPLICANT SHALL COORDINATE ALL WATER SHUT-OFFS, CHARGING, PRESSURE TESTING, DISINFECTION AND INSPECTIONS WITH THE CITY.
4. CONTRACTOR SHALL CALL GOPHER ONE CALL PRIOR TO EXCAVATION



LEGEND

PROPERTY LINE	—
EASEMENT	- - -
EX. CATCH BASIN	□
EX. STORM SEWER	—
EX. EX. STORM MH	○
EX. FES	△
EX. SAN. SEWER	—
EX. SAN. SEWER MH	○
EX. WATERMAIN	—
EX. HYDRANT	○
EX. GATE VALVE	—
POWER POLE	○
LIGHT POLE	○





LAND SURVEYING & ENGINEERING

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Chaska, MN 55318
612-418-6828

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Curt Kallio
Curtiss J. Kallio, Lic. No. 26909

5/18/2023 Date

BY	REVISION	DATE	CITY COMMENTS	REVISION	DATE
CK		5/18/2023			

PREPARED FOR:
Jeremy Spaude
612-501-1493

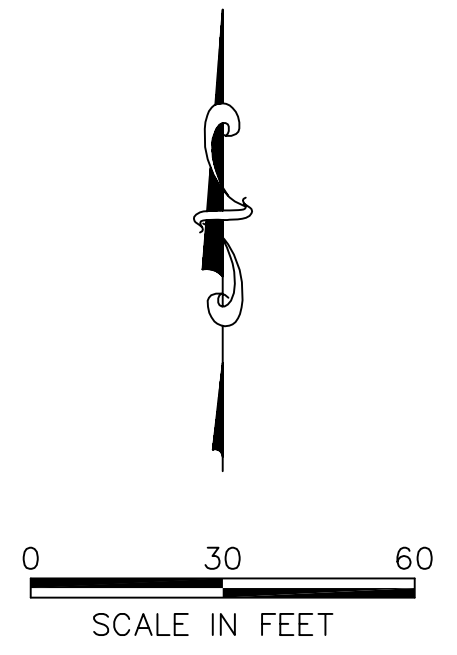
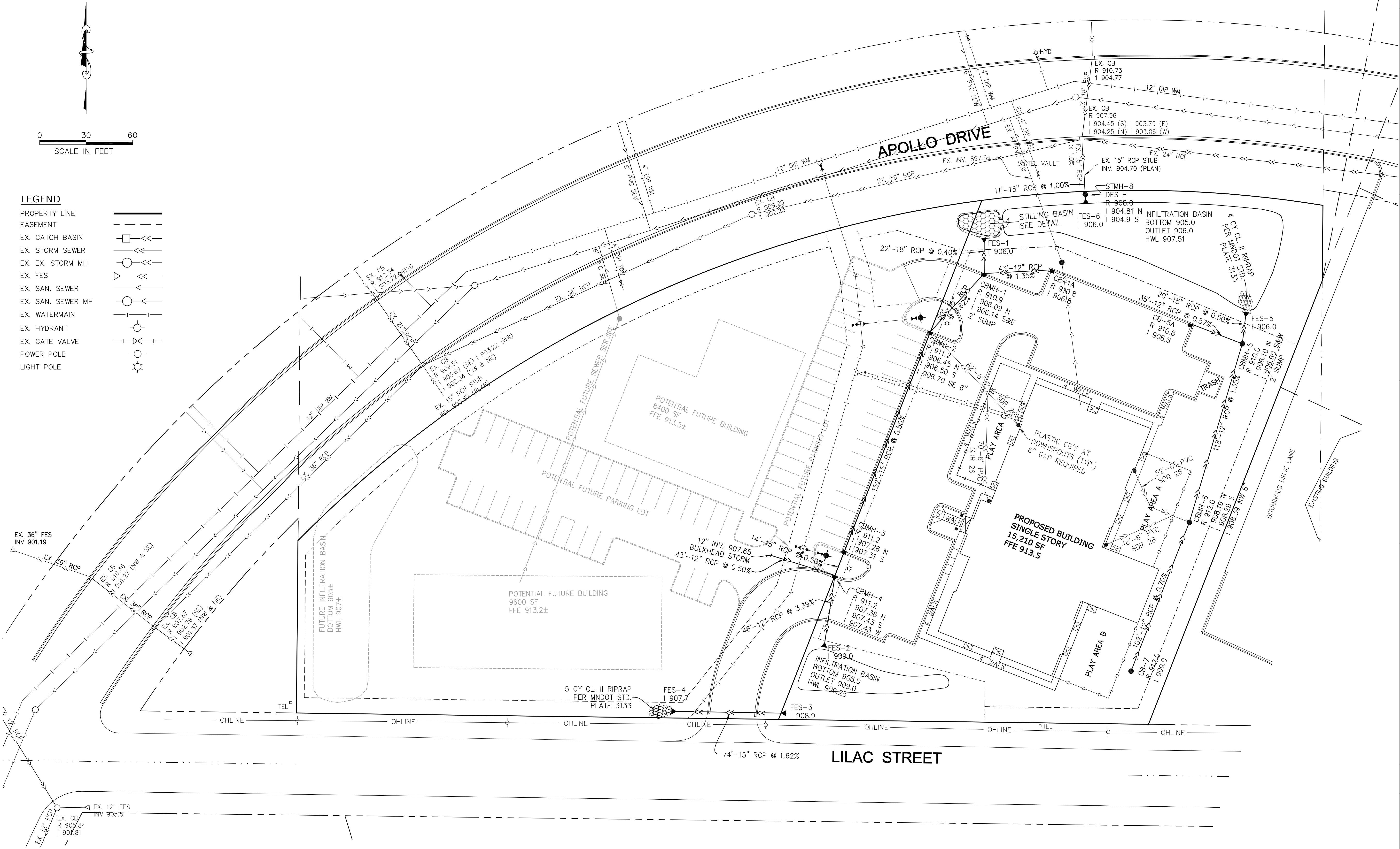
SHEET TITLE & PROJECT:
Storm Sewer Plan

Lil Explorers Childcare Center
Lino Lakes, MN

PROJECT NO:
202302

SHEET

C7



LEGEND

PROPERTY LINE	---
EASEMENT	- - - -
EX. CATCH BASIN	□
EX. STORM SEWER	—>
EX. EX. STORM MH	○
EX. FES	△
EX. SAN. SEWER	—>
EX. SAN. SEWER MH	○
EX. WATERMAIN	—>
EX. HYDRANT	⊙
EX. GATE VALVE	⊕
POWER POLE	⊗
LIGHT POLE	⊙

Plant Schedule

KEY	QTY.	DESCRIPTION	TYPE	REMARKS
Trees				
BAF	3	Balsam Fir <i>Abies balsamea</i>	6' BB	*Foundation Landscape Requirements
DKT	1	Dwarf Korean Lilac Tree <i>Syringa meyeri 'Palibin'</i>	#15 cont.	*Foundation Landscape Requirements
HAC	2	Common Hackberry <i>Celtis occidentalis</i>	2.5" BB	*Canopy Coverage Requirements
MYS	7	Meyer Spruce <i>Picea meyeri</i>	6' BB	*Open Areas Landscaping
NOP	3	Norway Pine <i>Pinus resinosa</i>	6' BB	*Foundation Landscape Requirements
SGM	4	Sienna Glen Maple <i>Acer x freemanii 'Sienna Glen'</i>	2.5" BB	*Canopy Coverage Requirements
SKH	4	Skyline Honeylocust <i>Gleditsia triacanthos var. inermis 'SkyCole'</i>	2.5" BB	*Canopy Coverage Requirements
SSC	1	Spring Snow Crabapple <i>Malus 'Spring Snow'</i>	2" BB	*Foundation Landscape Requirements
SWO	4	Swamp White Oak <i>Quercus bicolor</i>	2.5" BB	*Canopy Coverage Requirements
WHP	6	White Pine <i>Pinus strobus</i>	6' BB	*Foundation Landscape Requirements (qty 3) *Open Areas Landscaping (qty 3)

Shrubs

ALC	18	Alpine Currant <i>Ribes alpinum</i>	#5 cont.	*Landscape Screening
CAD	26	Cardinal Dogwood <i>Cornus sericea 'Cardinal'</i>	#5 cont.	*Open Areas Landscaping
CAV	5	Compact American Viburnum <i>Viburnum trilobum 'Bailey Compact'</i>	#5 cont.	*Foundation Landscape Requirements
GMS	4	Goldmound Spirea <i>Spiraea x 'Goldmound'</i>	#5 cont.	*Foundation Landscape Requirements
LGA	26	Little Giant Arborvitae <i>Thuja occidentalis 'Little Giant'</i>	#5 cont.	*Foundation Landscape Requirements
LQF	22	Little Quick Fire Hydrangea <i>Hydrangea paniculata 'SMHPLOF'</i>	#5 cont.	*Foundation Landscape Requirements
SGJ	18	Sea Green Juniper <i>Juniperus chinensis 'Sea Green'</i>	#5 cont.	*Landscape Screening

Perennials

KFG	2	Karl Foerster Grass <i>Calamagrostis x acutiflora 'Karl Foerster'</i>	#1 cont.	*Foundation Landscape Requirements
MNS	19	May Night Salvia <i>Salvia nemorosa 'May Night'</i>	#1 cont.	*Foundation Landscape Requirements
STH	10	Stella De Oro Daylily <i>Hemerocallis 'Stella de Oro'</i>	#1 cont.	*Foundation Landscape Requirements

NOTES:

- All plant beds to receive 4" Depth Shredded Hardwood Mulch over Pre-Emergent Herbicide.
- All trees located in turf grass to receive 4" dia. Mulch Ring at base of tree.
- Commercial Grade Poly Edger to be used where mulch abuts turf.
- Landscape contractor responsible for locating all underground utilities prior to digging.
- All Sod areas to receive 100% coverage from Automatic Irrigation System.
- All Shrub Bed areas to receive 100% coverage from Automatic Irrigation System.

Landscape Requirement Calculations:

Canopy Coverage
 Required Canopy Coverage: 23000 SF Vehicular Hardscape x 40 percent = **9200 SF of Canopy Coverage Required**
 Proposed Canopy Coverage:
 Qty 3 - 2.5" Overstory Deciduous Trees within Parking Lot Islands: 3 x 950 SF = 2850 SF
 Qty 11 - 2.5" Overstory Deciduous Trees within 7' of Vehicular Hardscape Edge: 11 x 600 = 6600 SF
Total Proposed Canopy Coverage: 9450 SF

Foundation Landscaping

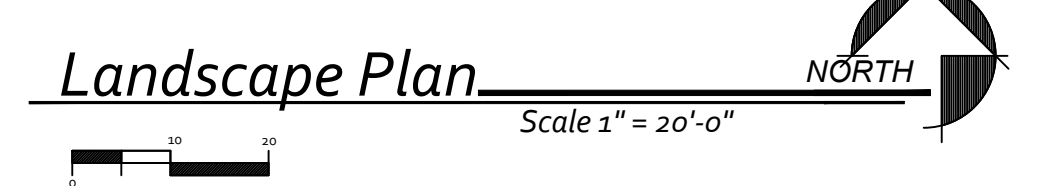
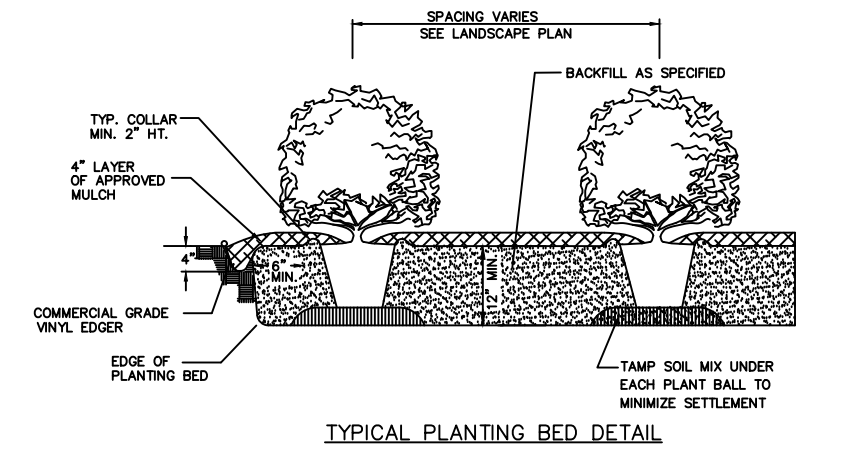
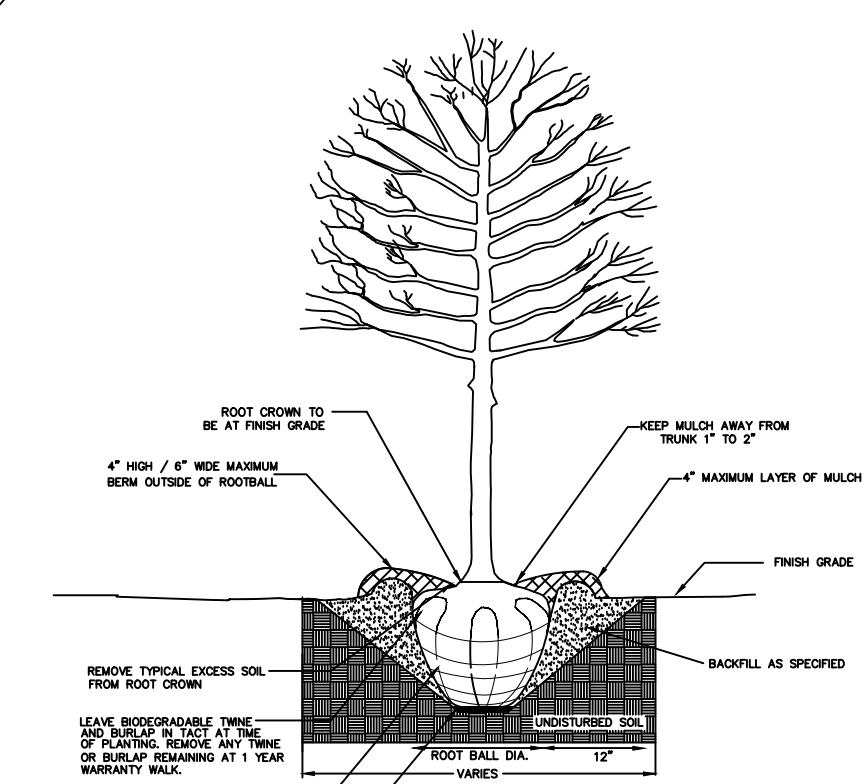
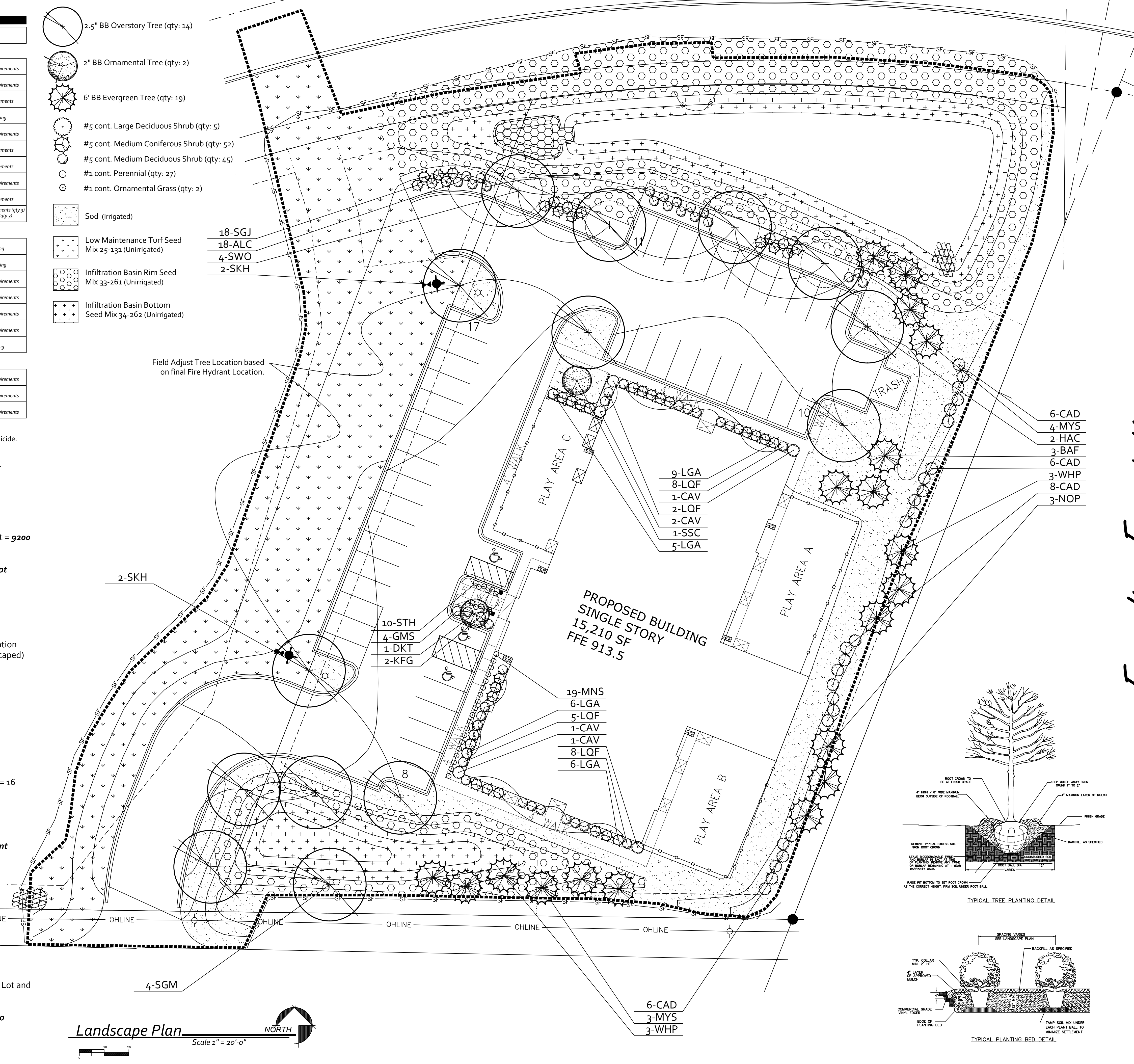
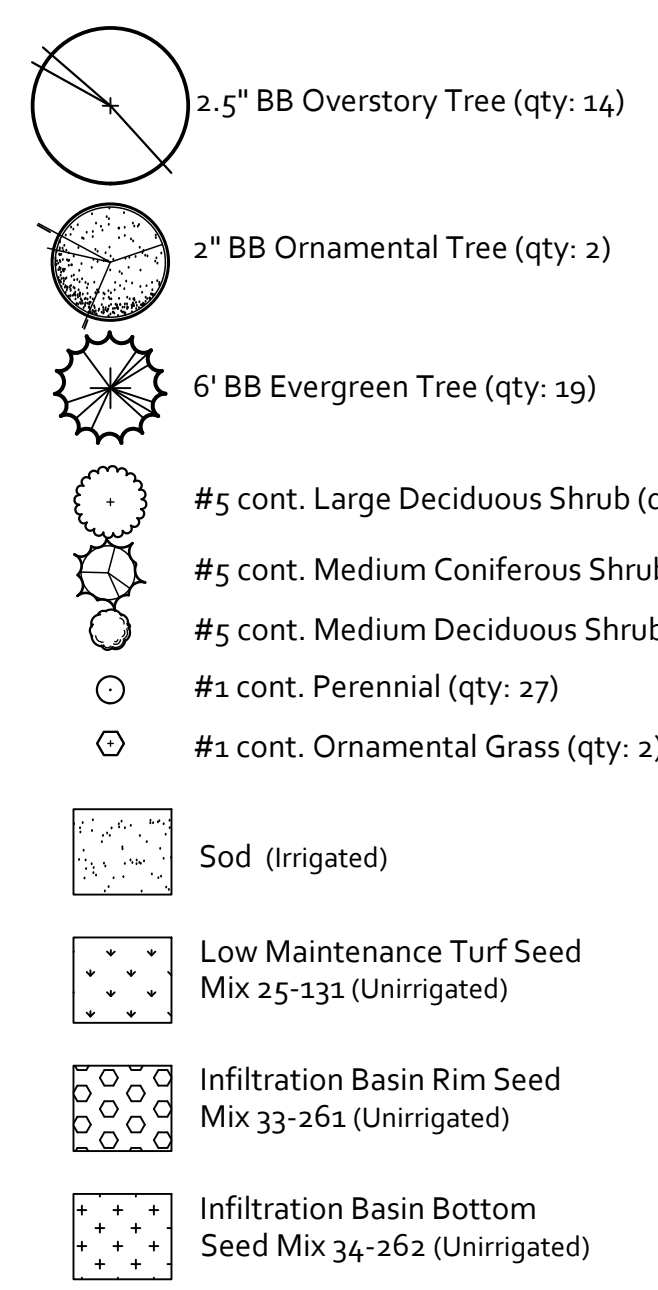
Required Foundation Landscape Standards: 570 LF of Building Foundation
 Total (205 LF is next to Play Areas and unable to be landscaped)
 365 LF of Building Foundation Capable of being landscaped.
 $365 / 100 = 3.65$
(3.65 x 2 Large Trees = 8 Trees)
(365 x 6 Large Shrubs = 22 Large Shrubs)
 Proposed Foundation Landscape:
 Qty 9 - 6' Evergreen Trees
 Qty 5 - #5 Large Deciduous Shrubs
 Qty 52 - #5 Medium Deciduous Shrubs (52 / 1.5 = 35 Equivalent Large Shrubs)

Open Areas Landscaping

Required Open Areas Landscaping: 40,000 SF of Open Area / 2500 SF = 16
(16 x 1 Large Tree = 16 Large Trees)
(16 x 2 Large Shrubs = 32 Large Shrubs)
 Proposed Open Area Landscape:
 Qty 10 - 6' Evergreen Trees
 Qty 5 - Existing Trees to be Saved
 Tag #29 (5" Siberian Elm) = 1 Large Tree Equivalent
 Tag #56 (23" Boxelder) = 2 Large Tree Equivalent
 Tag #101 (8" Siberian Elm) = 2 Large Tree Equivalent
 Tag #103 (10" Siberian Elm) = 2 Large Tree Equivalent
 Tag #135 (15" Pine) = 2 Large Tree Equivalent
 Qty 26 - #5 Large Deciduous Shrubs
Total Provided: 19 Large Trees & 26 Large Shrubs
(Additional Trees over requirement to be used to make up the difference in Shrub Requirement)

Landscape Screening

Required Screening: 30" Minimum Height Screening between Parking Lot and Public Right of Way
 Proposed Screening:
 Qty 36 - #5 Deciduous and Evergreen Shrubs adjacent to North Parking Area (Leaving 10' radius around trees)



MIDWEST LANDSCAPES
 Est. 1970
 6221 Oakwood Avenue NE
 Otsego, MN 55330
 763-241-1320
 www.midwestlandscapes.com

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Exceeding Expectations...

LANDSCAPE PLAN
Lil' Explorers
 Lino Lakes, MN

Project Title/Location:

Prepared For:
Jeremy Spaude
 21830 S. Diamond Lake Dr.
 Rogers, MN 55374

Designer Contact Info:

Scott Marotz
 763-241-1320
 smarotz@midwestlandscapes.com

Designed By:	SKM	Sheet Number:	
Checked By:	SKM	L1	1 OF 1
Date:	5-22-2023		

**CITY OF LINO LAKES
RESOLUTION NO. 23-53**

APPROVING MILESTONES ADDITION PRELIMINARY PLAT

WHEREAS, the City received a land use application for Milestones Addition preliminary plat hereafter referred to as Development; and

WHEREAS, City staff completed review of the Development based on the following submittals:

- Project Narrative prepared by the Applicant received April 10, 2023
- Lil' Explorers Childcare Center Architectural Plans prepared by Michael J Thomas Architect dated April 10, 2023
- Milestones Addition Preliminary Plat & Civil Plan Set prepared by SISU Land Surveying & Engineering dated May 18, 2023
- Landscape Plan prepared by Midwest Landscapes dated May 22, 2023
- Stormwater Management Plan and Calculations prepared by SISU Land Surveying & Engineering dated May 18, 2023
- Drainage Maps prepared by SISU Land Surveying & Engineering dated May 18, 2023; and

WHEREAS, a public hearing was held before the Planning & Zoning Board on May 10, 2023 and the Board recommended approval of the preliminary plat with a 7-0 vote.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lino Lakes:

FINDINGS OF FACT

Per City Code Section 1001.013, Premature Subdivision:

(1) *General*. Any concept plan, preliminary plat or final plat deemed premature pursuant to the following criteria shall be denied by the City Council.

(2) *Conditions for establishing a premature subdivision*. A subdivision may be deemed premature should any of the following conditions not be met.

(a) *Consistency with the Comprehensive Plan*. Including any of the following:

1. Land use plan;
2. Transportation plan;
3. Utility (sewer and water) plans;
4. Local water management plan;
5. Capital improvement plan; and
6. Growth management policies, including MUSA allocation criteria.

Milestones Addition is consistent with the goals and policies of the comprehensive plan in regards to resource management, land use, housing, transportation and utilities. The

development is also consistent with the local water management plan, capital improvement plans and growth management policies.

(b) *Consistency with infill policies.* A proposed urban subdivision shall meet the city's infill policies:

1. The urban subdivision must be located within the Metropolitan Urban Service Area (MUSA) or the staged growth area as established by the city's Comprehensive Plan;
2. The cost of utilities and street extensions must be covered by one or more of the following:
 - a. An immediate assessment to the proposed subdivision;
 - b. One hundred percent of the street and utility costs are privately financed by the developer;
 - c. The cost of regional and/or oversized trunk utility lines can be financed with available city trunk funds; and
 - d. The cost and timing of the expenditure of city funds are consistent with the city's capital improvement plan.
3. The cost, operation and maintenance of the utility system are consistent with the normal costs as projected by the water and sewer rate study; and
4. The developer payments will offset additional costs of utility installation or future operation and maintenance.

Milestones Addition is consistent with infill policies. The development is within the current Utility Staging Area 1A (2018-2025). The cost of utility extension is being privately financed by the developer. The cost, operation and maintenance of the utility system are consistent with the normal costs projected by the water and sanitary system plans. No future utility costs are proposed.

(c) *Roads or highways to serve the subdivision.* A proposed subdivision shall meet the following requirements for level of service (LOS), as defined by the Highway Capacity Manual:

1. If the existing level of service (LOS) outside of the proposed subdivision is A or B, traffic generated by a proposed subdivision will not degrade the level of service more than one grade;
2. If the existing LOS outside of the proposed subdivision is C, traffic generated by a proposed subdivision will not degrade the level of service below C;
3. If the existing LOS outside of the proposed subdivision is D, traffic generated by a proposed subdivision will not degrade the level of service below D;
4. The existing LOS must be D or better for all streets and intersections providing access to the subdivision. If the existing level of service is E or F, the subdivision developer must provide, as part of the proposed project, improvements needed to ensure a level of service D or better;
5. Existing roads and intersections providing access to the subdivision must have the structural capacity to accommodate projected traffic from the proposed subdivision or the developer will pay to correct any structural deficiencies;
6. The traffic generated from a proposed subdivision shall not require city street improvements that are inconsistent with the Lino Lakes capital improvement plan. However, the city may, at its discretion, consider developer-financed improvements to correct any street deficiencies;
7. The LOS requirements in divisions (2)(c)1. to 4. above do not apply to the I-35W/Lake Drive or I-35E/Main St. interchanges. At city discretion, interchange impacts must be

evaluated in conjunction with Anoka County and the Minnesota Department of Transportation, and a plan must be prepared to determine improvements needed to resolve deficiencies. This plan must determine traffic generated by the subdivision project, how this traffic contributes to the total traffic, and the time frame of the improvements. The plan also must examine financing options, including project contribution and cost sharing among other jurisdictions and other properties that contribute to traffic at the interchange; and

8. The city does not relinquish any rights of local determination.

The applicant shall provide a Level of Service analysis of the Apollo Drive (CSAH 12) and Lilac Street intersection. The proposed Level of Service is not anticipated to degrade the existing Level of Service. Existing roads and intersections providing access to the subdivision shall have the structural capacity to accommodate projected traffic from the proposed subdivision or the applicant/developer shall pay to correct any structural deficiencies. No street improvements are proposed that are inconsistent with the City's capital improvement plan. The city does not relinquish any rights of local determination.

(d) *Water supply.* A proposed subdivision shall be deemed to have an adequate water supply when:

1. The city water system has adequate wells, storage or pipe capacity to serve the subdivision;
2. The water utility extension is consistent with the Lino Lakes water plan and offers the opportunity for water main looping to serve the urban subdivision;
3. The extension of water mains will provide adequate water pressure for personal use and fire protection; and
4. The rural subdivision can demonstrate that each of the proposed lots can be provided with a potable water supply.

Milestones Addition will have an adequate water supply. The commercial day care facility will be municipally served by a 12" watermain located along Apollo Drive. The water supply system has capacity for the proposed development.

(e) *Waste disposal systems.* A proposed subdivision shall be served with adequate waste disposal systems when:

1. The urban sewered subdivision is located inside the city's MUSA or is consistent with the MUSA allocation criteria;
2. The city has sufficient MUSA and pipe capacity to serve the subdivision if developed to its maximum density;
3. The subdivision will result in a sewer extension consistent with Lino Lakes sewer plan and capital improvement plan;
4. A rural subdivision can demonstrate that each lot can be served by an adequate sanitary sewer disposal system; and
5. A rural subdivision with a proposed communal sanitary sewer or water system has an effective long range management and maintenance program with proper financing.

Milestones Addition will be served with an adequate waste disposal system. The development will be municipally served by a 21" sanitary sewer main along Apollo Drive. The subject site is located in Utility Staging Area 1A (2018-2025) and Sanitary District 2 (Sub-District 2B). Flow from this area is collected southward to MCES Meter M211 and Gravity Interceptor 8361 along North Road which passes southwest through Circle Pines.

BE IT FURTHER RESOLVED the Milestones Addition preliminary plat is not a premature subdivision; and

BE IT FURTHER RESOLVED the Milestones Addition preliminary plat is approved subject to the following conditions:

1. A Land Use Application and submittals are required for final plat after City Council approval of preliminary plat.
2. The applicant shall provide a Level of Service analysis of the Apollo Drive (CSAH 12) and Lilac Street intersection. Existing roads and intersections providing access to the subdivision shall have the structural capacity to accommodate projected traffic from the proposed subdivision or the applicant/developer shall pay to correct any structural deficiencies; and

BE IT FURTHER RESOLVED the following comments shall be addressed at the time of final plat submittal:

1. All comments from the City Engineer memo dated June 1, 2023 shall be addressed.
2. All comments from the Environmental Coordinator memo dated June 1, 2023 shall be addressed.
3. Sheet 1, Preliminary Plat:
 - a. The arrow identifying the drainage and utility easement along the shared lot line shall point to the dashed easement line.

Adopted by the City Council of the City of Lino Lakes this 12th day of June 2023.

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY OF LINO LAKES
RESOLUTION NO. 23-54**

**APPROVING LIL' EXPLORERS CHILDCARE CENTER
CONDITIONAL USE PERMIT FOR COMMERCIAL DAY CARE FACILITY**

WHEREAS, the City received a land use application for Lil' Explorers Childcare Center commercial day care facility conditional use permit hereafter referred to as Development; and

WHEREAS, the property is zoned GB, General Business and allows for a commercial day care facility with a conditional use permit; and

WHEREAS, the legal description of the property will be Lot 1, Block 1, Milestones Addition after recording of the final plat; and

WHEREAS, City staff completed review of the Development based on the following submittals:

- Project Narrative prepared by the Applicant received April 10, 2023
- Lil' Explorers Childcare Center Architectural Plans prepared by Michael J Thomas Architect dated April 10, 2023
- Milestones Addition Preliminary Plat & Civil Plan Set prepared by SISU Land Surveying & Engineering dated May 18, 2023
- Landscape Plan prepared by Midwest Landscapes dated May 22, 2023
- Stormwater Management Plan and Calculations prepared by SISU Land Surveying & Engineering dated May 18, 2023
- Drainage Maps prepared by SISU Land Surveying & Engineering dated May 18, 2023; and

WHEREAS, a public hearing was held before the Planning & Zoning Board on May 10, 2023 and the Board recommended approval of the conditional use permit with a 7-0 vote.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lino Lakes:

FINDINGS OF FACT

Per City Code Section 1007.016(3):

(e) The Planning and Zoning Board shall hold the public hearing and consider possible adverse effects of the proposed conditional use. Its judgement shall be based upon, but not limited to, the following factors:

1. The proposed development application has been found to be consistent with the design standards listed in City Code Section 1007.020(4).

See below.

2. Will not involve uses, activities, processes, materials, equipment and conditions of operation that will be detrimental to any persons, property, or the general welfare because of excessive production of traffic, noise, smoke, fumes, glare, or odors.

The proposed commercial day care facility will not involve activities detrimental to any person, property, or the general welfare.

3. Will not result in the destruction, loss, or damage of a natural, scenic or historic feature of major importance.

The proposed commercial day care facility will not result in the destruction of a natural, scenic, or historic feature of major importance.

Per City Code Section 1007.020:

(4) *Performance Standards.* Plans which fail to meet the following criteria shall not be approved.

(a) The proposed development application must be consistent with the policies and recommendations of the Lino Lakes Comprehensive Plan.

The proposed commercial day care facility is consistent with commercial land use.

(b) The proposed development application is compatible with present and future land uses of the area.

The proposed commercial day care facility is compatible with present and future land uses of the area.

(c) The proposed development application conforms to performance standards herein and other applicable City Codes.

The proposed commercial day care facility conforms to City Code performance standards with minor revisions as noted in this staff report.

(d) Traffic generated by a proposed development application is within the capabilities of the City when:

1. If the existing level of service (LOS) outside of the proposed development is A or B, traffic generated by a proposed development will not degrade the level of service more than one grade.

2. If the existing LOS outside of the proposed development is C, traffic generated by a proposed development will not degrade the level of service below C.

3. If the existing LOS outside of the proposed development is D, traffic generated by a proposed development will not degrade the level of service below D.

4. The existing LOS must be D or better for all streets and intersections providing access to the proposed development. If the existing level of service is E or F, the developer must provide, as part of the proposed project, improvements needed to ensure a level of service D or better.

5. Existing roads and intersections providing access to the proposed development must have the structural capacity to accommodate projected traffic from the proposed development or the developer will pay to correct any structural deficiencies.

6. The traffic generated from a proposed development shall not require City street improvements that are inconsistent with the Lino Lakes Capital Improvement Plan. However, the City may, at its discretion, consider developer-financed improvements to correct any street deficiencies.

7. The LOS requirements in paragraphs 1. to 4. above do not apply to the I-35W/Lake Drive or I-35E/Main St. interchanges. At City discretion, interchange impacts must be evaluated in conjunction with Anoka County and the Minnesota Dept. of Transportation, and a plan must be prepared to determine improvements needed to resolve deficiencies. This plan must determine traffic generated by the proposed development project, how this traffic contributes to the total traffic, and the time frame of the improvements. The plan also must examine financing options, including project contribution and cost sharing among other jurisdictions and other properties that contribute to traffic at the interchange.

The applicant shall provide a Level of Service analysis of the Apollo Drive (CSAH 12) and Lilac Street intersection. The proposed Level of Service is not anticipated to degrade the existing Level of Service. Existing roads and intersections providing access to the development shall have the structural capacity to accommodate projected traffic from the proposed subdivision or the applicant/developer shall pay to correct any structural deficiencies. No street improvements are proposed that are inconsistent with the City's capital improvement plan. The city does not relinquish any rights of local determination.

(e) The proposed development shall be served with adequate and safe water supply.

The proposed commercial day care facility will have an adequate water supply. The facility will be municipally served by a 12" watermain located along Apollo Drive. The water supply system has capacity for the proposed development.

(f) The proposed development shall be served with an adequate or safe sanitary sewer system.

The proposed commercial day care facility will be served with an adequate waste disposal system. The facility will be municipally served by a 21" sanitary sewer main along Apollo Drive.

(g) The proposed development shall not result in the premature expenditures of City funds on capital improvements necessary to accommodate the proposed development.

The proposed commercial day care facility does not require City funds.

(h) Fire prevention and fighting equipment acceptable to the Board of Fire Underwriters and City Council shall be readily available when any activity involving the handling or storage of flammable or explosive materials is carried on.

The proposed commercial day care facility does not involve any activity involving the handling or storage of flammable or explosive materials.

BE IT FURTHER RESOLVED in addition to the above administrative requirements of a conditional use permit, the following specific performance standards of City Code Section 1007.112(8) must also be met:

(c) Commercial day care facilities provided that:

1. All requirements of the Minnesota Department of Health and Human Services, as may be amended, are satisfactorily met and the structure and operation are licensed accordingly.

The commercial day care facility shall be responsible for obtaining all required State and County licenses.

2. Screening is provided in compliance with City Code Section 1007.043(17).

Screening requirements have been met with minor revisions required.

3. Adequate off-street parking is provided in a location separated from any outdoor play area(s).

Adequate off-street parking is separated from any outdoor play areas.

4. Adequate off-street loading spaces in compliance with City Code Section 1007.045.

The commercial day care facility does not propose any off-street loading spaces.

BE IT FURTHER RESOLVED the Lil' Explorers Childcare Center conditional use permit for a commercial daycare facility is approved subject to the following conditions:

1. Separate sign permit applications are required for all permanent and temporary signage.
2. A Shared Driveway and Parking Access Agreement and exhibit shall be recorded after Milestones Addition final plat approval detailing private maintenance responsibilities include the driveways, landscaped parking lot medians, island landscaping, lighting, and other related appurtenances.
3. The conditional use permit resolution shall be recorded after approval of the Milestones Addition final plat.
4. A Site Improvement Performance Agreement or Development Agreement related to the Lil' Explorers Childcare Center shall be executed.
5. A Declaration for Maintenance of Stormwater Facilities related to private storm sewer shall be recorded.

6. The applicant shall provide a Level of Service analysis of the Apollo Drive (CSAH 12) and Lilac Street intersection. Existing roads and intersections providing access to the development shall have the structural capacity to accommodate projected traffic from the proposed development or the applicant/developer shall pay to correct any structural deficiencies.

BE IT FURTHER RESOLVED the following requirements shall be addressed prior to issuance of a building permit:

1. All comments from the City Engineer memo dated June 1, 2023 shall be addressed.
2. All comments from the Environmental Coordinator memo dated June 1, 2023 shall be addressed.
3. Shared Driveway and Parking Access Agreement:
 - a. The Agreement shall reference the Grantor and undersigned consistent with title commitment.
4. Sheet A0.0, Title Page:
 - a. The Sheet Index and thumbnail labels for each sheet shall be included.
5. Recorded copies of the following documents shall be submitted to the City:
 - a. Shared Driveway and Parking Access Agreement and Exhibit
 - b. Conditional Use Permit Resolution
 - c. Development Agreement or Site Improvement Performance Agreement
 - d. Declaration for Maintenance of Stormwater Facilities

Adopted by the City Council of the City of Lino Lakes this 12th day of June 2023.

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk

**CITY COUNCIL
AGENDA ITEM 6B**

STAFF ORIGINATOR: Michael Grochala, Community Development Director

MEETING DATE: June 12, 2023

TOPIC: Consider 2nd Reading of Ordinance No. 02-23, Amending Chapter 405 Related to Bulk Deicing Material Storage

VOTE REQUIRED: 3/5

INTRODUCTION

Staff is requesting City Council approval to amend City Code Chapter 405 to establish minimum requirements for the storage of deicing material.

BACKGROUND

Section 18.6 of the City’s General Permit for Municipal Separate Storm Sewer System (MS4) requires that the City adopt a regulatory mechanism (Ordinance) that requires proper salt storage at commercial, institutional, and non-NPDES Permitted industrial facilities. At a minimum the ordinance must require the following:

- a. Designated salt storage areas must be covered or indoors;
- b. Designated salt storage areas must be located on an impervious surface; and
- c. Implementation of practices to reduce exposure when transferring material in designated salt storage areas (e.g., sweeping, diversions, and/containment).

Deicers used to reduce ice and snow on roads, parking lots, and sidewalks often include salt, which contains chloride. Chloride is easily transmitted into lakes, streams, and groundwater. This has the potential to impact drinking water supplies, as well as the health of freshwater fish and other aquatic life. Once in the water, there is no easy way to remove it.

The draft ordinance establishes minimum requirements for the safe storage of deicer materials. The requirements are applicable to all commercial, institutional and industrial properties in the City. Typically, these are uses that have large parking areas and routinely use deicers as part of their snow removal procedures. The threshold of 5 tons equates to approximately one dump truck load of material. Staff is not aware of any facilities, other than public works, that has this amount of deicer stored. Staff contacted one local construction company that had previously provided winter snow removal services. They indicated they no longer provide those services and do not stockpile salt on the property.

The City Council approved the 1st Reading of Ordinance No. 02-23 on May 22, 2023

RECOMMENDATION

Staff is recommending approval of the 2nd Reading of Ordinance No. 02-23.

ATTACHMENTS

1. Ordinance No. 02-23

1 st Reading:	Publication:
2 nd Reading:	Effective:

CITY OF LINO LAKES
ORDINANCE NO. 02 - 23

**AN ORDINANCE AMENDING SECTION 405 OF THE LINO LAKES CITY CODE,
RELATING TO NUISANCES, BY ADDING REQUIREMENTS CONCERNING BULK
DEICING MATERIAL STORAGE**

The City Council of Lino Lakes Ordains:

Section 1. Section 405.02 of the Lino Lakes City Code is amended by adding the following definitions:

Anti-icing means the application of liquid deicer prior to the onset of a snow event.

Bulk Storage means the storage of any deicing material (liquid or solid used for deicing during winter conditions that is more than five tons in solid form (or 1,000 gallons in liquid form).

Deicer means any substance used to melt snow and ice or used for its anti-icing effects (i.e. salt, treated salt, etc.).

Section 2. Renumbering. Sections 405.05 through 405.09 are hereby renumbered as follows:

- 405.~~05~~ 06 NPDES Permits Compliance
- 405.~~06~~ 07 Prohibited Discharge, Action Required
- 405.~~07~~ 08 Entry Upon Private Property
- 405.~~08~~ 09 Suspension of Storm Sewer System Access
- 405.~~09~~ 10 Enforcement

Section 3. Section 405.05 is inserted to read as follows:

405.05 DEICER STORAGE REQUIREMENTS. The following section applies to all indoor and outdoor bulk deicer storage facilities (temporary and permanent) including salt piles, salt bag storage, salt/sand piles and other storage of deicing materials on commercial, institutional, and non-NPDES permitted industrial properties within the City.

- (1) Indoor operations for the storage of deicing materials must be provided wherever possible in order to prevent such materials from being affected by rain, snow and melt water.
- (2) All salt, salt/sand mix and other deicing materials stored outdoors must be covered at all times.

- (a) When not using a permanent roof, a waterproof impermeable, flexible cover must be placed over all storage piles (to protect against precipitation and surface water runoff).
- (b) The cover must prevent runoff and leachate from being generated by the outdoor storage piles.
- (c) The cover must be secured to prevent removal by wind or other storm events. Piles must be formed in a conical shape and covered as necessary to prevent leaching.

(3) Facility Siting.

- (a) Outdoor storage of deicing materials must be located on an impervious surface.
- (b) Each facility must be located outside of floodplains and 75 feet from lakes, rivers, streams, ditches, wetlands and any other areas likely to absorb runoff.
- (c) The property must be sloped away from the facility's deicer storage area.
- (d) Practices must be implemented in order to reduce exposure (e.g., sweeping, diversions, and/or containment) when transferring deicing material.

Section 4. This ordinance shall be in effect 30 days after publication.

Adopted by the Lino Lakes City Council this 12th day of June, 2023.

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

The following voted against same:

Rob Rafferty, Mayor

ATTEST:

Jolleen Chaika, City Clerk