

**CITY COUNCIL WORK SESSION AGENDA
CITY OF LINO LAKES**

**Monday, May 3, 2021
Council Chambers
6:00 P.M.**

1. Anoka County Assessor – Preview for Board of Appeals and Equalization
2. Utility Rate Study Presentation, Baker Tilly
3. Boulevard Tree Injections for EAB, Andy Nelson
4. 23 Century Trail Second Driveway Variance Request, Katie Larsen
5. Utility Billing Statement Processing, Hannah Lynch
6. 1st Quarter 2021 Financial Report, Hannah Lynch
7. 2022 Budget Kick-Off, Hannah Lynch
8. Public Safety Update, John Swenson
9. Daytime Fire Response, John Swenson
10. Council Updates on Boards/Commissions, City Council
11. Adjourn

WORK SESSION STAFF REPORT
Work Session Item No. 1

Date: May 3, 2021
To: City Council
From: Julie Bartell, City Clerk
Re: 2021 Board of Appeal and Equalization

Background

Each year the city council acts as the Board of Appeal and Equalization for Lino Lakes. The purpose of the Board is to hear from property owners in the city who have questions or concerns about the appraised value of their property for the coming year. The Board has the authority to determine whether taxable property in Lino Lakes has been properly valued and classified by the Anoka County Assessor.

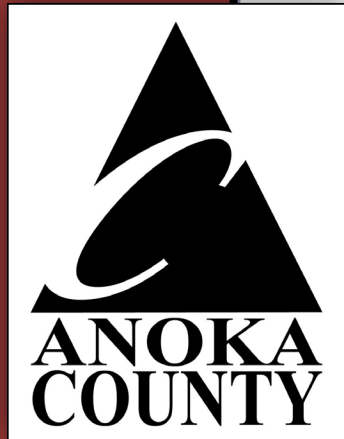
State statute requires that at least one member of the board complete a training course. Council Members Ruhland and Lyden as well as Mayor Rafferty have completed the training.

This year's Board meeting is scheduled for May 10, 2021 at 6:00 p.m. It will be the first item on that evening's work session agenda.

Anoka County Assessor Alex Guggenberger will be attending the work session to give a brief preview for next month's board meeting and a review of valuations.

Attachments

2021 Assessor's Report for the Board of Appeal and Equalization



2021

***ASSESSOR'S
REPORT***

*BOARD OF APPEAL AND
EQUALIZATION*

2021 Local Board of Appeal and Equalization

Agenda

May 10, 2021

1. Call the Board of Review to Order
2. Roll Call
3. Read Official Notice of the Board of Review
4. Board Chair outlines the ground rules for the meeting. The specific ground rules may vary for each local board but should include:
 - Purpose of the meeting;
 - Remind property owners that only appeals for the current year valuation or classification may be made. The 2021 board is to review the assessment as of January 2, 2021, which will be used to compute the property taxes payable in 2022. Prior years' assessments or taxes (including taxes payable in 2020) are not within the jurisdiction of the board;
 - The order of the appellants - by appointment first, followed by walk-ins on a first-come basis. The board will also receive written appeals from property owners. The secretary will record the required information (name, mailing address, telephone number, and address of property, etc.)
 - The expectations of the appellant when presenting their appeal (i.e. the appeal must be substantiated by facts; where the appellant should stand or sit; the appellant should be prepared to answer questions posed by the board, etc.);
 - Time limits imposed (if any);
 - The procedure the board will follow for making decisions (Will the board hear all appeals before making any decisions? Will the board send a letter to appellants to inform them of the decision? Etc.) The Board may correct any erroneous valuation and add any omission of properties or increase of value after due process. The total decrease of valuations may not exceed one percent of the total valuation of the taxing district;
5. The Board Chair should give the assessor the opportunity to present a brief overview of the property tax process and a recap of the current assessment.
6. Appellants should then present their appeals to the board. If the assessor has had a chance to review the property prior to the meeting, the assessor can present facts and information either supporting the valuation and or classification, or recommend that the board make a change. If the assessor has not had a chance to review the property prior to the meeting, the board may ask the assessor to review the property and present his/her findings to the board at a reconvene meeting.
7. **Recess or Close the Meeting.** (If needed, the meeting will be reconvened at a date to be determined. The Board of Appeal and Equalization of any city must complete its work and adjourn within twenty days from the time of convening as specified in the notice of the clerk, unless a longer period is approved by the Commissioner of Revenue. No action taken subsequent to such date shall be valid.)

Understanding Your Assessment and Appeal Options

Assessment Process Timeline

In Minnesota it is the duty of the Assessor to value and classify property. This is done annually as of the assessment date of **January 2nd**. Each year's assessment is based on arms-length transactions (sales that meet the criteria of an open market transaction, see [market value definition below](#)) that occurred the **previous October thru September**. When the assessment is completed the local taxing jurisdictions begin their budgeting process for the following year. They use the total assessment to determine their tax base and develop their tax rates (formerly referred to as mill rates). All aspects of the assessment, including but not limited to the assessment date, sales period for each assessment and property tax classification are dictated by state statute and under the oversight of the Minnesota Department of Revenue.

Market Value Defined

As in private appraisal, Market Value is defined as:

The most probable price that a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by any undue stimulus. Implicit in this definition are the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- *buyer and seller are typically motivated;*
- *both parties are well informed or well advised, and acting in what they consider their own best interests;*
- *a reasonable time is allowed for exposure in the open market;*
- *payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto;*
- *the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale (a foreclosure sale or a short sale [a sale to avoid foreclosure] is not considered an arms-length transaction).*

Mass Appraisal Defined

Property values for Minnesota real estate tax purposes are determined via mass appraisal. Mass appraisal is the practice of determining individual values based on statistical analysis of a group of sales for a large area. The values are determined as of a specific date and are based on arms-length transactions that occurred during a specified sales period.

Sales Statistics Defined

We have the ability by using statistical analysis to test the accuracy of the assessment. We use these statistics to ensure equity between properties at the neighborhood, municipal and county levels. The Minnesota Department of Revenue also uses these same techniques to test for equity between counties. The primary statistics used are:

Median Ratio: This is a measure of central tendency that is the midpoint of a group of sales ratios when arrayed from low to high. The median is a useful statistic as it is not affected by extreme ratios.

Aggregate Ratio: This is the total market value of all sale properties divided by the total sale prices. It, along with the mean ratio, gives an idea of our assessment level. Within the city, we constantly try to achieve an aggregate and mean ratio of 94% to 95% to give us a margin to account for a fluctuating market and still maintain ratios within state mandated guidelines. Also referred to as the **Weighted Mean**.

Mean Ratio: The mean is the average ratio. We use this ratio not only to watch our assessment level, but also to analyze property values by development, type of dwelling and value range. These studies enable us to track market trends in neighborhoods, popular housing types and classes of property.

Coefficient of Dispersion (COD): The COD measures the accuracy of the assessment. It is possible to have a median ratio of 93% with 300 sales, two ratios at 93%, 149 at 80% and 149 at 103%. Although this is an excellent median ratio, there is obviously a great inequality in the assessment. The COD indicates the spread of the ratios from the mean or median ratio.

The goal of a good assessment is a COD of 10 to 20. A COD under 10 is considered excellent and anything over 20 will mean an assessment review by the Department of Revenue.

Price Related Differential (PRD): This statistic measures the equality between the assessments of high and low valued property. A PRD over 100 indicates a regressive assessment, or the lower valued properties are assessed at a greater degree than the higher. A PRD of less than 100 indicates a progressive assessment or the opposite. A perfect PRD of 100 means that both higher and lower valued properties are assessed exactly equal.

Appeals Procedure

Each spring Anoka County sends out a property tax bill (based on the prior year assessment) along with the Notice of Valuation and Classification. Three factors that affect the tax bill are:

1. The amount your local governments (town, city, county, etc.) spend to provide services to your community;
2. The **estimated market value** of your property;
3. The **classification** of your property (how it is used).

The assessor determines the final two factors. You may appeal the value or classification of your property as described on the next page.

Informal Appeal

- Property owners are encouraged to call the appraiser or assessor whenever they have questions or concerns about their market value, classification of the property, or the assessment process.
- Almost all questions can be answered during this informal appeal process.
- When taxpayers call questioning their market value, every effort is made to make an appointment to inspect properties that were not previously inspected.
- If the data on the property is correct, the appraiser can show the property owner other sales in the market that support the estimated market value.
- If errors are found during the inspection, or other factors indicate a value reduction is warranted, the appraiser can easily make the changes at this time.

Local Board of Appeal and Equalization

- The Local Board of Appeal and Equalization is typically made up of city council members or township board members. In certain cases, a special board is appointed and typically consists of real estate professionals.
- The Board meets during late April and early May.
- Taxpayers can make their appeal in person or by letter.
- If an interior inspection is denied no adjustment can be made to value per MN Statute.
- The assessor is present to answer any questions and present evidence supporting their value.

County Board of Appeal and Equalization

- In order to appeal to the County Board of Appeal and Equalization, a property owner must first appeal to the Local Board of Appeal and Equalization.
- The County Board of Appeal and Equalization follows the Local Board of Appeal and Equalization in the assessment appeals process.
- Again, if an interior inspection is denied no adjustment can be made to value per MN Statute.
- Their role is to ensure equalization among individual assessment districts and classes of property.
- Decisions of the County Board of Appeal and Equalization can be appealed to the Minnesota Tax Court.

Minnesota Tax Court

The Tax Court has statewide jurisdiction. Except for an appeal to the Supreme Court, the Tax Court shall be the sole, exclusive and final authority for the hearing and determination of all questions of law and fact arising under the tax laws of the state. There are two divisions of tax court: the small claims division and the regular division.

The **Small Claims Division of the Tax Court** only hears appeals involving one of the following situations:

- The assessor's estimated market value of the property is <\$300,000
- The entire parcel is classified as a residential homestead and the parcel contains no more than one dwelling unit.
- The entire property is classified as an agricultural homestead.
- Appeals involving the denial of a current year application for homestead classification of the property.

The proceedings of the small claims division are less formal and property owners often represent themselves. There is no official record of the proceedings. ***Decisions made by the small claims division are final and cannot be appealed further. Small claims decisions do not set precedent.***

The **Regular Division of the Tax Court** will hear all appeals, including those with the jurisdiction of the small claims division. ***Decisions made here can be appealed to a higher court.***

The principal office for the Tax Court is in St. Paul. However, the Tax Court is a circuit court and can hold hearings at any other place within the state so that taxpayers may appear with as little inconvenience and expense to the taxpayer as possible. Appeals of property located in Anoka County are heard at the Anoka County Courthouse. Three judges make up the Tax Court. Each may hear and decide cases independently. However, a case may be tried before the entire court under certain circumstances.

The petitioner must file in tax court on or before April 30 of the year in which the tax is payable.

Lino Lakes Assessment Overview

Lino Lakes Assessment Staff

| Name | Position | License Level | Responsibility |
|-------------------|-----------------------|------------------------|------------------------------|
| Shawn Halligan | Residential Appraiser | CMA – Income Qualified | Residential 1-3 Units |
| Jim Hughes | Senior Appraiser | CMA – Income Qualified | Commercial/Industrial/Exempt |
| Alex Guggenberger | County Assessor | SAMA | Countywide Oversight |
| John Fena | Appraiser Trainee | CMA – In Process | Residential 1-3 Units |

City of Lino Lakes Property Breakdown

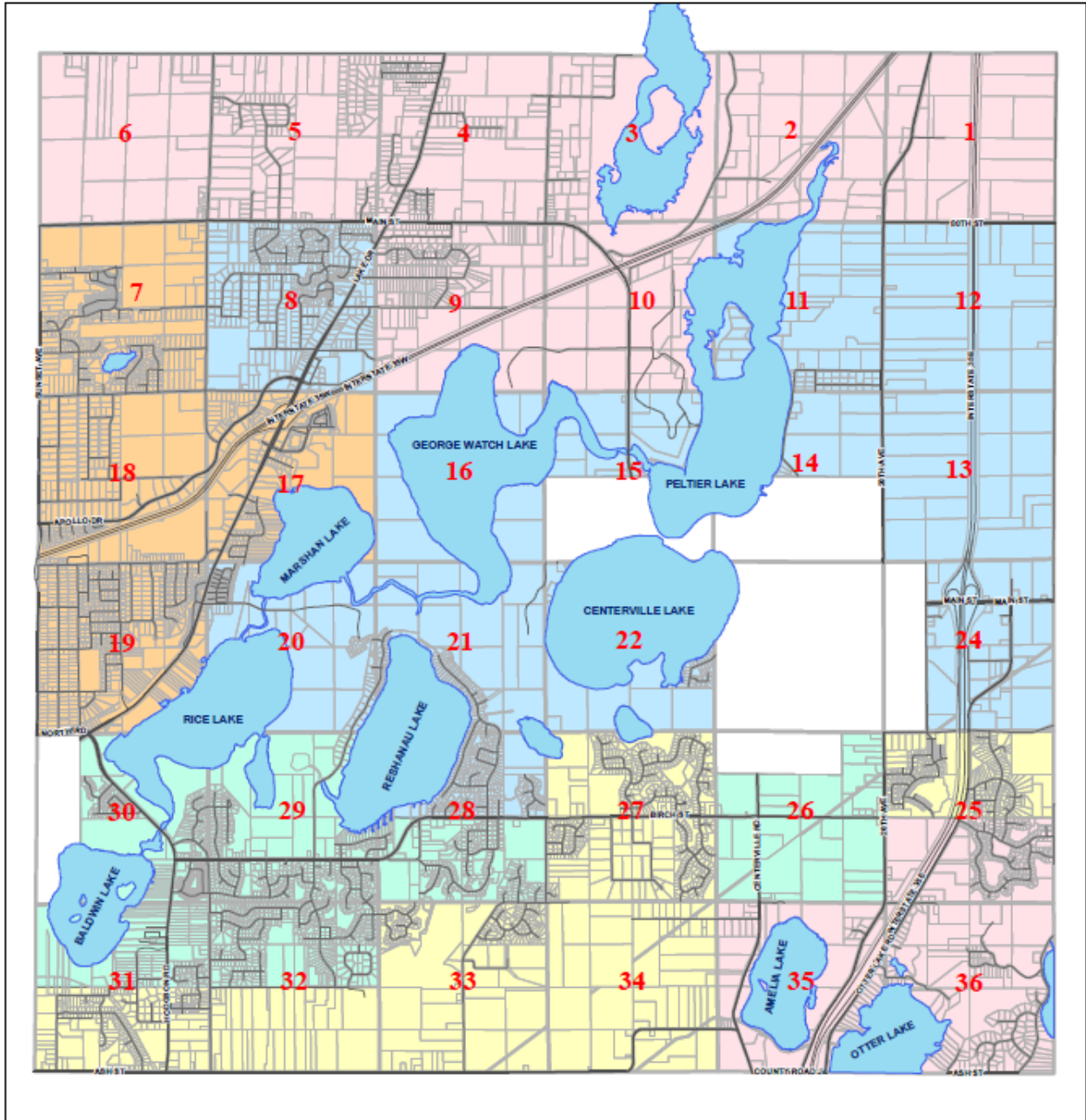
| Property Type | Number of Parcels |
|---|-------------------|
| Vacant Residential | 630 |
| Improved Residential | 7,004 |
| Apartment (Vacant & Improved) | 5 |
| Commercial/Industrial (Vacant & Improved) | 198 |
| Public Utility | 8 |
| Mobile Homes | 94 |
| Total | 7,939 |

2021 Assessment

As part of this mass appraisal process, all properties are re-valued annually based on the information on record. Properties are physically inspected and property records reviewed once every 5 years (as statutorily required). This is an ongoing process whereby 20% (referred to as quintile) of a city is inspected each year so that in a cycle of 5 years all properties have been inspected at least once. In addition to this quintile review, properties are also inspected when there is a building permit issued or at the request of the property owner. The sale of a property does not initiate a reassessment. The map on the next page depicts the residential quintile plan for the next 5 years. Quintile Maps are also available on our Public Website. For further information go to: anokacounty.us/3574/Property-Assessment

Lino Lakes

5 Year Quintile Map



Legend

| | | |
|----------|------|------|
| Sections | 2019 | 2021 |
| 2018 | 2020 | 2022 |

Anoka County
ANOKA COUNTY
ANOKA COUNTY, MINNESOTA
ANOKA COUNTY ENGINEERING & SURVEYING
This is a compilation of records which appear in the
Public Record and Information System. It is not a
guarantee of accuracy. It is provided for informational
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accuracy or completeness of the information.

Q:\Project\Assessor\5YearQuintileMaps\2018

As stated earlier, Minnesota state law governs the assessment date, which is January 2nd of each year, as well as the sales periods associated with each assessment date.

The 2020 assessment which was used for tax calculations this year (2021) was based on transactions that closed between October 1, 2018 and September 30, 2019. Property owners were notified of their 2020 value on their **Notice of Valuation and Classification** (also referred to as a **valuation notice**). The notices were mailed out in April of 2020 in the same envelope as the tax statement. The appeals process took place at the municipal level during the month of April of 2020 and at the county level in June of 2020. At this point, if a property owner wishes to appeal their 2020 assessment (for taxes payable 2021) their only option is to file a tax court petition. This must be done no later than April 30, 2021.

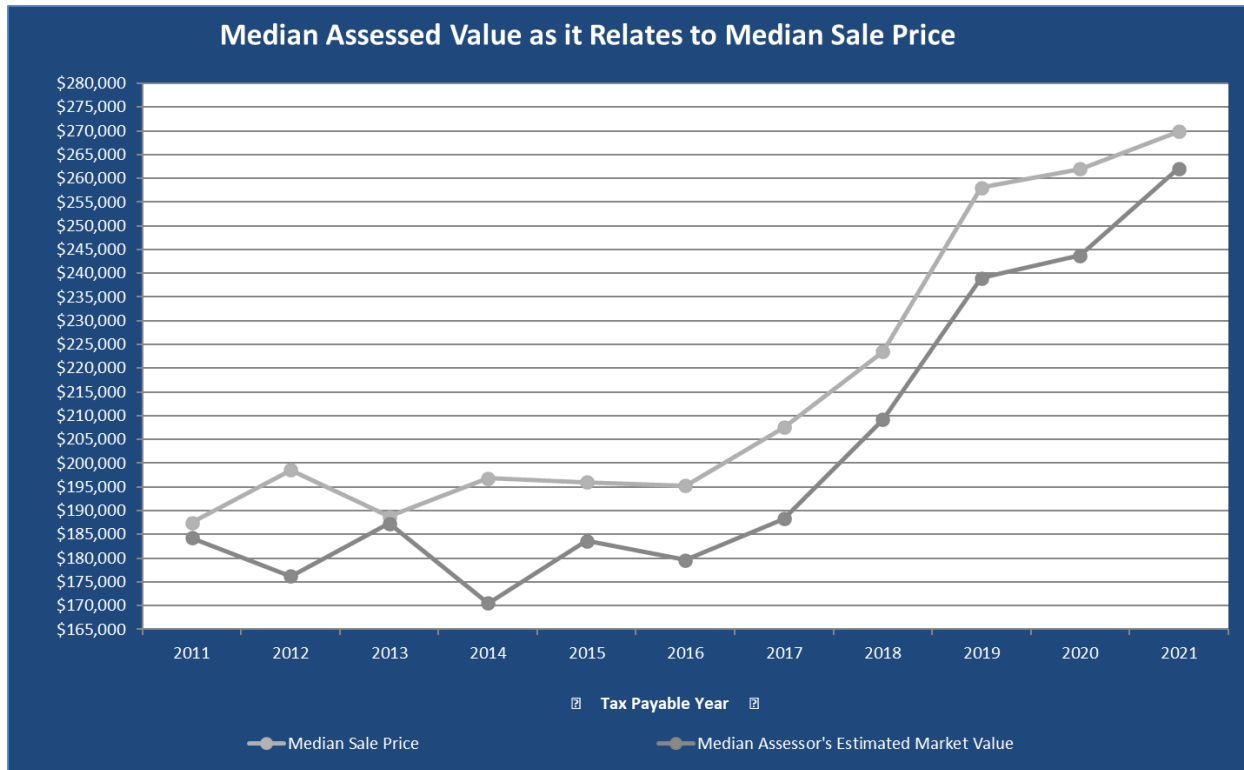
The 2021 assessment was completed in February and the valuation notices were mailed the week of March 29th. The 2021 assessed value will be used for tax calculation purposes next year. The sales period associated with this assessment is October 1, 2019 thru September 30, 2020. As with past assessments, the local appeals process will begin in April and finish up in June. The options and requirements to appeal this assessment are listed on the back of the valuation notice. If a property owner has an issue with their 2021 assessment, the first thing they should do is contact their local assessor. The phone numbers are listed on their valuation notice.

Please note that only arms-length sales that closed between October 1, 2019 and September 30, 2020 have been used to determine valuations for the 2021 assessment, for taxes payable in 2022.

The following chart may be helpful in following the timeline of your assessment:

| SALES PERIOD | ASSESSMENT DATE | TAX YEAR |
|---|-----------------|----------|
| October 1, 2017 to September 30, 2018 | January 2, 2019 | 2020 |
| October 1, 2018 to September 30, 2019 | January 2, 2020 | 2021 |
| October 1, 2019 to September 30, 2020 | January 2, 2021 | 2022 |

We are aware that due to the time frames we are required to work within it sometimes appears as though the assessor’s estimated market value does not represent the market. It seems lower than it should be during times of inflation and higher than it should be in times of deflation. The following chart illustrates the relationship between assessed values and actual sale prices; and how the assessor’s market values have been following the changes as they occur in the open market.



Note: The Median Assessor’s Estimated Market Value represents the homes that are in the sales study.

One important thing to remember is the assessment process is completed **before** the budgeting process begins. Assessors do not adjust values in order to increase revenue. There is little correlation between changes in assessments due to market changes and how the resulting real estate tax changes. When we adjust assessments due to market conditions, all properties are adjusted. The only time that an adjustment in an assessor’s estimated market value will have an impact on the increase or decrease in tax is if the change in value is due to value added for new construction or value removed due to demolition/destruction of an improvement.

2021 Sales Statistics – Residential

The table below uses various sales metrics to compare how the residential market in Lino Lakes performed compared to the rest of the county. The sales study figures were gathered using Northstar MLS data.

| Metric | Lino Lakes | Countywide |
|--|--------------------|-------------------|
| Average Sale Price & % Change (YOY) | \$360,700(+8.57%) | \$314,800(+9.00%) |
| Median Sale Price % Change (YOY) | \$353,700(+14.10%) | \$287,000(+8.30%) |
| Median Days on Market (DOM) | 15 | 14 |
| # of Sales & % Change (YOY) | 408(+14.28%) | 6500(+9.92%) |
| # of Arm’s Length Sales & % Change (YOY) | 401(+14.90%) | 6435(+11.08%) |
| # of Non-Arm’s Length Sales & % Change (YOY) | 7(-12.50%) | 65(-45.84%) |

2021 Sales Ratio Statistics

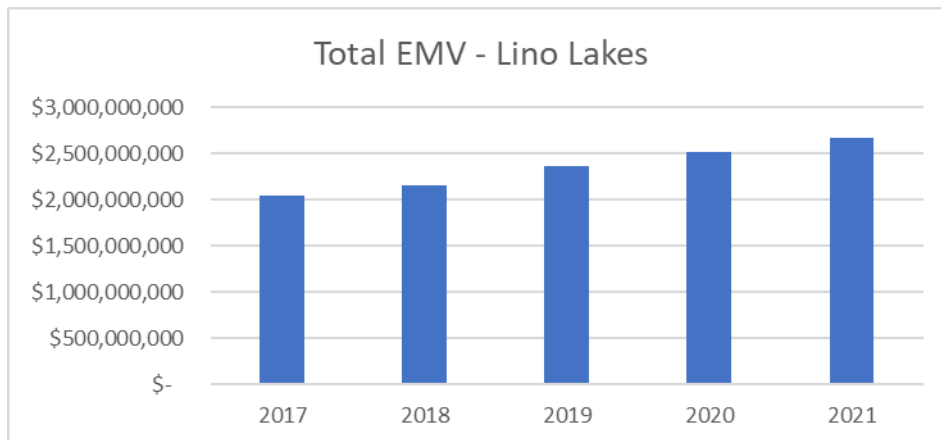
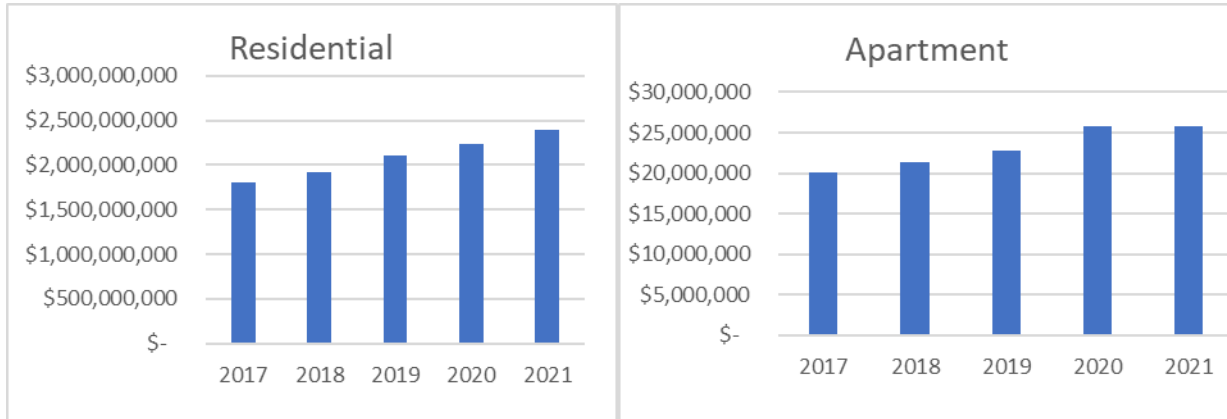
The tables below display the final adjusted sales ratios for Residential, Apartments, Commercial, and Industrial properties. All the numbers are within State of MN requirements and indicate a high-quality assessment with good equalization.

| Final Sales Ratio's | | | |
|---|------------------|----------|-------|
| C O M B I N E D R E S I D E N T I A L | | 12 Month | COD |
| | Andover | 94.35% | 6.18 |
| | Anoka | 94.35% | 6.71 |
| | Bethel | 90.89% | 9.60 |
| | Blaine | 94.45% | 6.88 |
| | Centerville | 94.41% | 6.76 |
| | Circle Pines | 93.85% | 7.71 |
| | Columbia Heights | 93.27% | 9.12 |
| | Columbus | 92.51% | 13.42 |
| | Coon Rapids | 94.38% | 5.37 |
| | East Bethel | 94.45% | 8.47 |
| | Fridley | 94.50% | 6.08 |
| | Ham Lake | 94.79% | 6.20 |
| | Hilltop | 93.30% | 3.12 |
| | Lexington | 94.20% | 7.49 |
| | Lino Lakes | 94.20% | 7.45 |
| | Linwood | 94.35% | 9.59 |
| | Nowthen | 93.13% | 8.18 |
| | Oak Grove | 92.77% | 14.86 |
| | Ramsey | 94.37% | 7.12 |
| Spring Lake Park | 94.54% | 6.23 | |
| St. Francis | 94.48% | 5.64 | |
| Countywide | 94.31% | 6.96 | |

| Final Sales Ratio's | | | |
|---------------------|------------|----------|-------|
| A P T | | 12 Month | COD |
| | Countywide | 93.58% | 8.07 |
| Columbia Heights | 96.00% | 7.00 | |
| C O M | | 12 Month | COD |
| | Countywide | 90.93% | 15.59 |
| Blaine | 90.42% | 16.16 | |
| I N D | | 12 Month | COD |
| | Countywide | 92.88% | 11.95 |
| Blaine | 92.31% | 6.71 | |

Market Value History

The graphs below indicate how aggregate values have changed over the last 5 years for each of the four largest property types.



2021 Market Value Statistics & New Construction

The tables below indicate the percentage change (YOY) for each of the four largest property types as well as the total market value. The increase due to New Construction (NC) is also included in the table below.

| Property Type | 2021 EMV | % Increase | % Increase Due to NC |
|---------------|-----------------|------------|----------------------|
| Residential | \$2,397,010,100 | 6.92% | 2.03% |
| Apartment | \$25,812,900 | -0.10% | |
| Commercial | \$104,057,900 | -2.37% | |
| Industrial | \$81,069,400 | -1.60% | |
| Total EMV | \$2,663,174,200 | 6.05% | 1.83% |

WORK SESSION STAFF REPORT
Work Session Item No. 2

Date: May 3, 2021
To: City Council
From: Hannah Lynch, Finance Director
Re: Utility Rate Study Presentation

Background

On February 22, 2021, the City Council approved Baker Tilly to complete a Utility Rate Study. The study includes the Water Operating, Sewer Operating, and Area and Unit Charge funds. Over the last two months Baker Tilly has worked with City staff to evaluate past performance of the funds and to recommend rates to cover operations & maintenance, debt service, and capital improvements. Rate recommendations were given for the next five years while the fund financial projections are shown over the next ten years. Actual performance of each fund will be evaluated on an annual basis during the budget process.

Patty Kettles, Director at Baker Tilly, will present the study.

Requested Council Direction

Consider the rate recommendations for fiscal years 2022 thru 2026.

Attachments

Water and Sewer Rate Study
Rate Study PowerPoint Presentation



Lino Lakes, Minnesota
Water and Sewer Rate Study
April 28, 2021



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bakertilly.com

April 28, 2021

Ms. Sarah Cotton, City Administrator
Ms. Hannah Lynch, Finance Director
City of Lino Lakes
600 Town Center Parkway
Lino Lakes, MN 55014

Re: Water and Sewer Rate Study

Dear Ms. Cotton & Ms. Lynch:

Baker Tilly Incorporated was hired to perform a rate study for the City's Water and Sewer Utilities. This Study includes a review of the past performance of the Utilities, determines the adequacy of revenues in each Utility, and provides rate recommendations which reflect recent cost experience as well as recommended cash reserve levels.

We appreciate the opportunity to conduct this study for the City of Lino Lakes.

Respectfully submitted,

Patty Kettles

Patty Kettles, Director
Consultant

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1. Introduction

Baker Tilly was hired to review and analyze the City of Lino Lakes's Water and Sewer Funds to determine the appropriate rate structures and other revenue sources needed for operations and the financing of capital improvements. The rate structure and other revenue in each Fund must provide sufficient revenue to cover anticipated operating and maintenance expenses, debt service including principal and interest, capital improvements and replacements, and to maintain adequate cash reserves. The total revenue collected should reflect not only recent cost experience but should recognize anticipated future costs during the period for which rates are being established.

This report includes a review of the City's Water Fund, Sewer Fund and Area and Unit Charge Fund, including their historical operating revenues and expenses, 2020 estimated revenues and expenses, and the 2021 budget for each fund. Based on this review, a determination of the rates and charges necessary to provide revenues sufficient to cover the projected cost of operation, maintain the capital infrastructure, and to provide adequate cash reserves were developed. The analysis also reviews the potential impacts of a proposed new water treatment plant.

2. Background

Lino Lakes, located in Anoka County, approximately 20 miles north of St. Paul, provides approximately 5,050 residential, commercial, industrial and institutional customers with water and sewer services. The City encompasses an area of approximately 33 square miles with a current population estimate of approximately 22,119.

Currently, the City obtains its water supply from six raw water wells. Water storage for consistent pressure and fire protection occurs in three elevated storage towers.

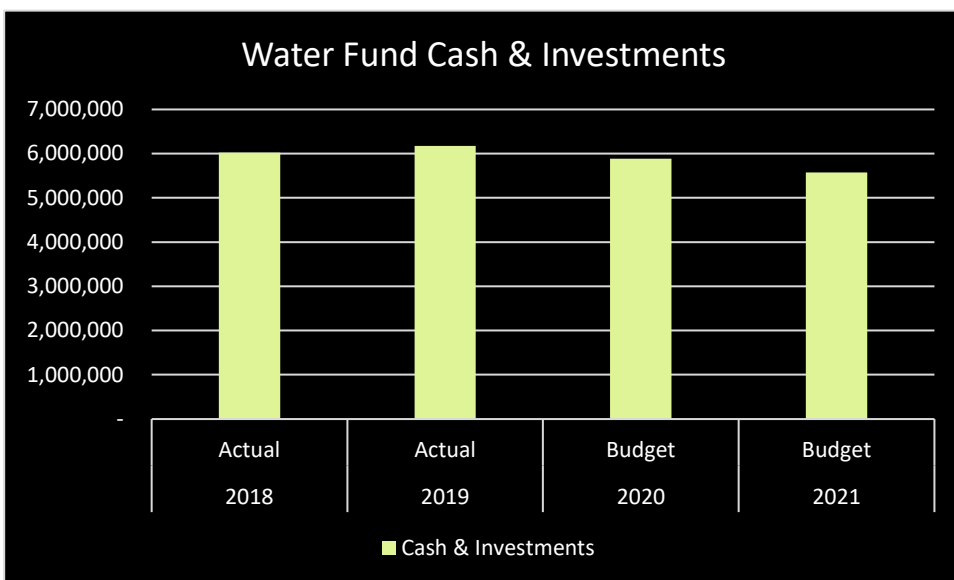
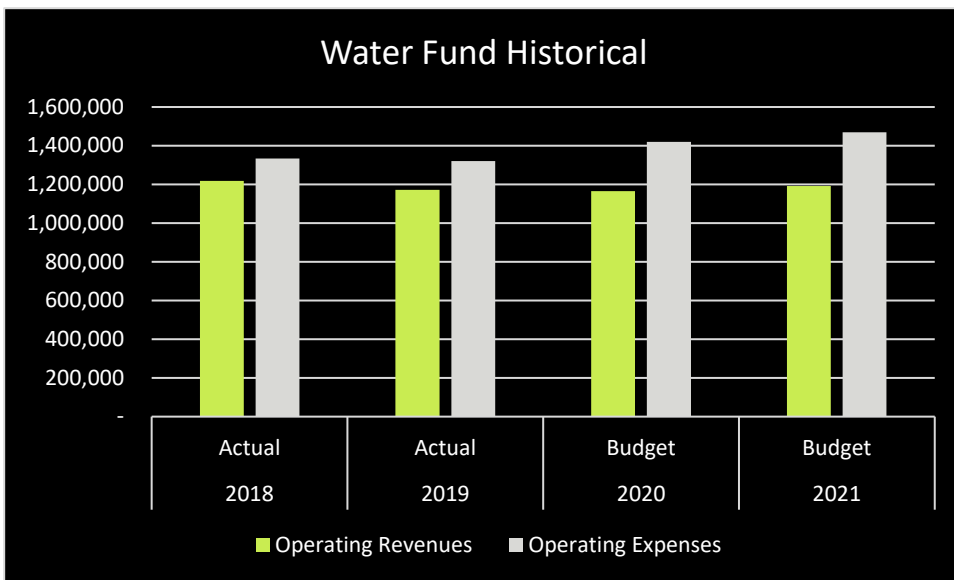
Wastewater treatment is provided by the Metropolitan Council Environmental Services. Collection is accomplished through a series of trunk lines that empty into one of fifteen lift stations operated by the City.

Water Fund

Historical Information

A review of the City's most recent financial reports for the Water Fund shows operating expenses exceeded operating revenues in each year, 2018 through budgeted 2021. The Water Fund ending cash and investment balance, which was approximately \$6.0 million in 2018, is projected to decrease to approximately \$5.6 million at the end of 2021.

Operating revenues and expenses and annual cash positions are shown in the charts below.



2. Background

The operating statement for the past several years and the 2021 budget is shown below.

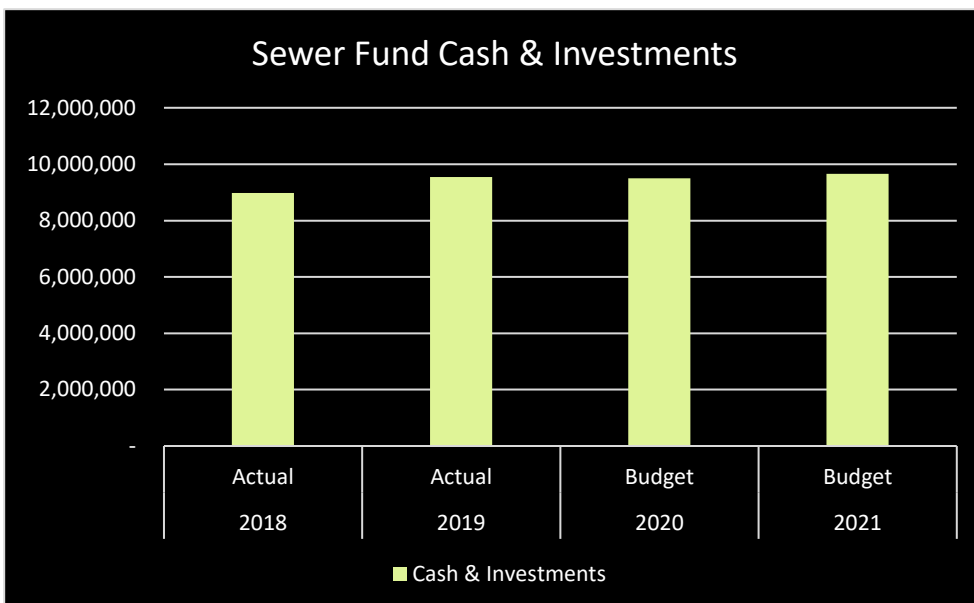
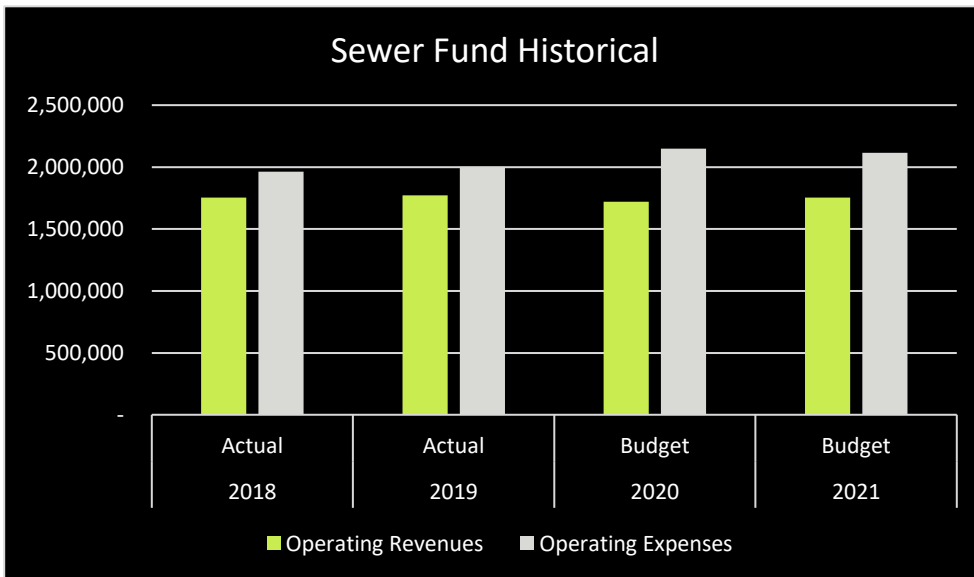
| | 2018 | 2019 | 2020 | 2021 |
|--|------------------|------------------|------------------|------------------|
| Operating Revenues | Actual | Actual | Budget | Budget |
| Charges for Services | 1,122,136 | 1,100,675 | 1,072,000 | 1,102,000 |
| Hook-up Charges | 40,030 | 31,510 | 36,500 | 36,500 |
| Water Meter Sales | 50,518 | 37,442 | 50,000 | 50,000 |
| Other Revenue | 4,905 | 2,953 | 7,500 | 2,500 |
| Total Operating Revenue | 1,217,589 | 1,172,580 | 1,166,000 | 1,191,000 |
| Operating Expenses | | | | |
| Personal Services | 270,608 | 297,355 | 322,273 | 312,737 |
| Materials and Supplies | 205,025 | 174,870 | 219,500 | 240,000 |
| Contractual Services | 140,187 | 128,800 | 146,552 | 172,347 |
| Utilities | 105,453 | 97,224 | 110,000 | 110,000 |
| Other | 13,911 | 18,968 | 21,460 | 28,834 |
| Depreciation | 597,871 | 603,559 | 616,893 | 704,888 |
| Total Operating Expenses | 1,333,055 | 1,320,776 | 1,436,678 | 1,568,806 |
| Operating Income (Loss) | (115,466) | (148,196) | (270,678) | (377,806) |
| Non Operating Revenues (Expenses) | | | | |
| Investment Earnings | 82,783 | 210,056 | 40,000 | 50,000 |
| Other | | (2,035) | | |
| Total Non Operating Revenues (Expenses) | 82,783 | 208,021 | 40,000 | 50,000 |
| Net Income (Loss) Before Transfers | (32,683) | 59,825 | (230,678) | (327,806) |
| Operating Transfers | | | | |
| Transfers In | | | | |
| Transfers (Out) | - | (226,722) | | |
| Total Operating Transfers | - | (226,722) | - | - |
| Net Income (Loss) | (32,683) | (166,897) | (230,678) | (327,806) |
| Beginning Cash & Investments | 5,477,346 | 6,022,044 | 6,171,792 | 5,882,719 |
| Net Income | (32,683) | (166,897) | (230,678) | (327,806) |
| Depreciation | 597,871 | 603,559 | 616,893 | 704,888 |
| Acquisition and Construction of Assets | (11,479) | (350,042) | (675,288) | (682,000) |
| Proceeds from New Long-Term Debt | | | | - |
| Payments on Long-Term Debt | | | - | - |
| Adjustment to Accruals | (9,011) | 63,128 | | - |
| Ending Cash Balance | 6,022,044 | 6,171,792 | 5,882,719 | 5,577,801 |

Sewer Fund

Historical Information

As was the case in the Water Fund, the Sewer Fund also shows operating expenses exceeded operating revenues in each year, 2018 through budgeted 2021. This is due primarily to depreciation expenses. Cash is projected to increase from approximately \$9.0 million in 2018 to \$9.6 million at the end of 2021.

Historical revenues and expenses and ending cash and investment balances are shown in the charts below.



2. Background

The operating statement for the past several years and the 2021 budget is shown below.

| | 2018 | 2019 | 2020 | 2021 |
|--|------------------|------------------|------------------|------------------|
| Operating Revenues | Actual | Actual | Budget | Budget |
| Charges for Services | 1,721,958 | 1,745,709 | 1,691,000 | 1,726,000 |
| Hook-up Charges | 31,754 | 25,434 | 29,000 | 29,000 |
| Other Revenue | | | | |
| Total Operating Revenue | 1,753,712 | 1,771,143 | 1,720,000 | 1,755,000 |
| Operating Expenses | | | | |
| Personal Services | 275,907 | 305,645 | 328,884 | 319,608 |
| Materials and Supplies | 35,821 | 30,492 | 59,500 | 80,099 |
| Contractual Services | 132,250 | 122,540 | 150,552 | 151,347 |
| MCES Sewer Charges | 949,776 | 977,612 | 1,035,391 | 988,488 |
| Utilities | 45,775 | 44,927 | 46,800 | 46,800 |
| Other | 29,086 | 25,679 | 29,460 | 30,356 |
| Depreciation | 495,856 | 495,816 | 512,771 | 547,563 |
| Total Operating Expenses | 1,964,471 | 2,002,711 | 2,163,358 | 2,164,261 |
| Operating Income (Loss) | (210,759) | (231,568) | (443,358) | (409,261) |
| Non Operating Revenues (Expenses) | | | | |
| Investment Earnings | 130,651 | 313,498 | 70,000 | 80,000 |
| Other | | | | |
| Total Non Operating Revenues (Expenses) | 130,651 | 313,498 | 70,000 | 80,000 |
| Net Income (Loss) Before Transfers | (80,108) | 81,930 | (373,358) | (329,261) |
| Operating Transfers | | | | |
| Transfers In | | | | |
| Transfers (Out) | (242,145) | | | |
| Total Operating Transfers | (242,145) | - | - | - |
| Net Income (Loss) | (322,253) | 81,930 | (373,358) | (329,261) |
| Beginning Cash & Investments | 8,444,352 | 8,977,444 | 9,549,968 | 9,500,543 |
| Net Income | (322,253) | 81,930 | (373,358) | (329,261) |
| Depreciation | 495,856 | 495,816 | 512,771 | 547,563 |
| Acquisition and Construction of Assets | (2,530) | | (188,838) | (58,000) |
| Proceeds from New Long-Term Debt | 355,839 | | | - |
| Payments on Long-Term Debt | | | - | - |
| Adjustment to Accruals | 6,180 | (5,222) | | - |
| Ending Cash Balance | 8,977,444 | 9,549,968 | 9,500,543 | 9,660,845 |

Area and Unit Charge Fund

The Area and Unit Charge fund is a capital project fund where trunk and connection charges are deposited, as well as special assessments related to water and sewer development. The current \$10/REU water fee also is deposited into this fund. The beginning cash position in 2021 was approximately \$9.3 million. This capital fund is where a majority of the water and sewer capital improvements are financed from, including any outstanding debt related to these utilities.

Our recommendation is that the REU fee be deposited into the Water Operating Fund and then transferred to the Area and Unit Charge Fund. The revenue stream from this fee will help improve operating income in the Water Operating fund.

Current Quarterly Rates

Water Rates

| Residential Rates | Rate per 1,000 Gallons |
|--|-------------------------------|
| Flat Fee of \$10 per Residential Equivalent Unit (REU) | \$10.00 |
| 0 - 20,000 gallons | \$1.87 |
| 20,001 – 40,000 gallons | \$2.08 |
| 40,001 – 80,000 gallons | \$2.60 |
| 80,001 – 120,000 gallons | \$3.12 |
| Over 120,000 gallons | \$3.64 |

| Non-Residential Rates | Rate per 1,000 Gallons |
|--|-------------------------------|
| Flat Fee of \$10 per Residential Equivalent Unit (REU) | \$10.00 |
| 0 - 20,000 gallons | \$1.87 |
| 20,001 – 40,000 gallons | \$2.08 |
| Over 40,000 gallons | \$2.35 |

| Non-Residential Irrigation Rates | Rate per 1,000 Gallons |
|---|-------------------------------|
| 0 - 20,000 gallons | \$1.87 |
| 20,001 – 40,000 gallons | \$2.08 |
| Over 40,000 gallons | \$2.35 |

Water Hook-up/Connection Fee

| Meter Size (Inches) | Amount |
|----------------------------|---------------|
| All | \$250 |

Water Trunk Charge and Availability Charge

| | Amount |
|-------|--------------------|
| Trunk | \$2,341 / Unit |
| WAC | \$1,473 / SAC Unit |

Sewer Rates

| | Rate/REU | Rate per 1,000 Gallons |
|----------------------|----------|------------------------|
| Up to 10,000 gallons | \$55.70 | |
| Over 10,000 gallons | | \$1.07 |
| Sewer Customer Only | \$65.70 | |

Sewer Hook-up/Connection Fee

| Meter Size (Inches) | Amount |
|---------------------|--------|
| All | \$200 |

Sewer Trunk Charge and Availability Charge

| | Amount |
|-------|--------------------|
| Trunk | \$1,630 / Unit |
| SAC | \$1,525 / SAC Unit |

Equity of Current Rates

One measure of reviewing the equity of your current rate structure is to review the total water consumption of each rate-paying class compared to the total revenues collected from each class. As noted in the table below, residential water consumption in 2020 was 81% of total system use and revenues collected were 77%. Non-residential consumption was 14% of total system use and revenues collected were 17%. Irrigation use and revenues collected were both 6% of the total system. We typically advise that any difference in the 3-7% range is acceptable and indicates equity in rates. Therefore, the 4% difference for each residential and non-residential is minimal and a good indication of equity in your current rate structure.

| | Residential | Non-Residential | Irrigation | Totals |
|-------------------------|-----------------|-----------------|--------------|-----------------|
| Total Consumption (gal) | 440,164,000 | 74,340,000 | 32,273,000 | 546,777,000 |
| Revenues | | | | |
| Flat | \$ 200,138.22 | \$ 67,614.08 | \$ 920.00 | \$ 268,672.30 |
| Metered | \$ 909,643.54 | \$ 181,053.92 | \$ 84,684.36 | \$ 1,175,381.82 |
| Total Revenues | \$ 1,109,781.76 | \$ 248,668.00 | \$ 85,604.36 | \$ 1,444,054.12 |
| % of total consumption | 81% | 14% | 6% | |
| % of total revenues | 77% | 17% | 6% | |
| Difference | 4% | -4% | 0% | |

Cash Reserves

Baker Tilly's clients often ask about the amount of cash that should be available in their Utility funds. Utility funds need sufficient cash to pay current expenses, together with principal and interest on outstanding bonds. This would typically require each Utility fund to have a minimum of three months of anticipated operating expenses and one year's total debt service in cash at the end of each year. However, this does not provide any level of cash reserves for unforeseen expenses, emergencies, or to cover any shortfalls in the budget. The amount of cash reserves that each fund should have is dependent on several factors, including:

- Reserves that are legally required
- Variability of the annual revenue stream
- Variability in annual expenses
- Variability in rainfall
- Age and condition of fixed assets
- Anticipated future capital needs
 - Capital improvement plan
 - Asset renewal and replacement
 - Regulatory compliance
- Replacement reserve
- Tolerance for risk
- Number of relatively large customers

Unfortunately, there are no prescribed formulas, and the amount of reserves varies considerably between utilities. We recommend the reserve policy for the studied funds be established at 25% of operating expenses and one year of renewal and replacement.

Assumptions

The City provided Baker Tilly with a variety of material including:

- Water and Sewer 2020 and 2021 budgets
- 2-3 new utility FTEs during the planning period
- Projected depreciation for each utility
- Verification of outstanding loan amortization schedules
- Current utility rates
- Current capital improvement plan for each utility
- Detailed water consumption data by quarter for 2019 and 2020
- Asset information for each utility
- Water Treatment Plant Feasibility Study, dated June 29, 2020
- Sample bills
- Utility Connection Fees Justification Report, dated September 11, 2017
- 165 new connections to each system/year

Capital Improvement Plans

The City of Lino Lakes capital improvement plan to develop, replace and purchase items over the planning period totals between approximately \$10.1-\$31.1 million for the Water Utility, depending upon if the new Water Treatment Plant project moves forward and approximately \$10.3 million for the Sewer Utility. Listed below are the projected capital improvements for each fund:

| Year | Project | Dept. | Totals |
|------|--|-------|-------------------|
| 2021 | Sanitary Sewer Lining Project | Sewer | 58,000 |
| 2021 | Woodridge Lane/Hodgson LS 15 and Watermain Loop | Sewer | 1,280,000 |
| 2022 | East Shadow Sanitary Replacement | Sewer | 220,000 |
| 2022 | Ford F250 (With New Hire) | Sewer | 33,500 |
| 2022 | Ford F450 Utilities Truck | Sewer | 2,750 |
| 2022 | Toro Timecutter | Sewer | 2,750 |
| 2023 | Otter Lake Road Extension PH 2 Trunk Sewer NE Area SD 5A | Sewer | 667,500 |
| 2023 | Sanitary Sewer Lining Project | Sewer | 75,000 |
| 2023 | Upgrade LS No. 10 (Century Farm North; SD 2I) | Sewer | 73,500 |
| 2024 | Caterpillar 3116 Towable Generator | Sewer | 30,000 |
| 2024 | Ferris Mower | Sewer | 30,000 |
| 2024 | Ford F250 4x4 Reg Cab SS SRW | Sewer | 31,000 |
| 2024 | Lift Station & Force Main 3H (West of 20th Avenue) | Sewer | 184,000 |
| 2024 | Sanitary Sewer Lining Project | Sewer | 75,000 |
| 2024 | Vac/Jetter Combo Truck | Sewer | 550,000 |
| 2025 | Ford F250 SuperCab | Sewer | 31,500 |
| 2025 | Gravity Sewer 2I (North of Century Farms) | Sewer | 525,000 |
| 2025 | Maple Street LS and Forcemain SD 2K | Sewer | 300,000 |
| 2025 | Sanitary Sewer Lining Project | Sewer | 75,000 |
| 2026 | Ford F250 (With New Hire) | Sewer | 34,500 |
| 2026 | Generator | Sewer | 30,000 |
| 2026 | Sanitary Sewer Lining Project | Sewer | 75,000 |
| 2027 | Sanitary Sewer Lining Project | Sewer | 75,000 |
| 2027 | Street Reconstruction Program | Sewer | 350,000 |
| 2027 | West Side Relief Sewer SD 2E, 2F, 2I, 2J | Sewer | 3,360,000 |
| 2028 | Ford F250 CrewCab | Sewer | 32,000 |
| 2028 | Generator | Sewer | 30,000 |
| 2028 | Generator | Sewer | 40,000 |
| 2028 | Generator | Sewer | 30,000 |
| 2028 | Sanitary Sewer Lining Project | Sewer | 75,000 |
| 2029 | Generator | Sewer | 35,000 |
| 2029 | Generator | Sewer | 25,000 |
| 2029 | GMC Sierra 2500 Crew Cab | Sewer | 33,000 |
| 2029 | Sanitary Sewer Lining Project | Sewer | 75,000 |
| 2030 | Ford F250 | Sewer | 65,000 |
| 2030 | Generator | Sewer | 35,000 |
| 2030 | Sanitary Sewer Lining Project | Sewer | 75,000 |
| 2030 | Street Reconstruction Program | Sewer | 350,000 |
| 2031 | Ford F250 | Sewer | 32,500 |
| 2031 | Replace Lift Station 4 and Force Main 2F - Sunrise Park | Sewer | 840,000 |
| 2031 | Sanitary Sewer Lining Project | Sewer | 75,000 |
| 2031 | Upgrade Lift Station L53 & Force Main 1A | Sewer | 210,000 |
| 2022 | Upgrade LS No. 8 | Sewer | 73,500 |
| | TOTALS | | 10,300,000 |

2. Background

| Year | Project | Dept. | Totals |
|------|--|-------|-------------------|
| 2021 | Technology Upgrades | Water | 50,000 |
| 2021 | Street Rehabilitation Program | Water | 107,000 |
| 2021 | Birch Street Recon - Ware to Deerwood LN | Water | 525,000 |
| 2022 | Ford F450 Utilities Truck | Water | 2,750 |
| 2022 | Toro Timecutter | Water | 2,750 |
| 2022 | Ford F250 (With New Hire) | Water | 33,500 |
| 2022 | Technology Upgrades | Water | 50,000 |
| 2022 | Street Rehabilitation Program | Water | 120,000 |
| 2022 | WTP Trunk Water Upgrade (PH2) Blackduck | Water | 180,000 |
| 2022 | East Shadow Sanitary Replacement | Water | 240,000 |
| 2022 | Water Tower No. 2 Refurbishment | Water | 1,300,000 |
| 2022 | Well No. 7 with Pumphouse | Water | 1,100,000 |
| 2023 | Technology Upgrades | Water | 50,000 |
| 2023 | Street Rehabilitation Program | Water | 120,000 |
| 2023 | Lake Drive Trunk Wtr (Park Ct. to Forsham Lake Dr) | Water | 170,000 |
| 2023 | Trunk SWR Century Farm North SD 2I | Water | 250,000 |
| 2023 | Water Treatment Plant No. 1, includes raw wm well 1,3, 5 and 6 | Water | 21,000,000 |
| 2024 | Caterpillar 3116 Towable Generator | Water | 30,000 |
| 2024 | Ferris Mower | Water | 30,000 |
| 2024 | Ford F250 4x4 Reg Cab SS SRW | Water | 31,000 |
| 2024 | Technology Upgrades | Water | 50,000 |
| 2024 | New Vehicle for WTP employee | Water | 60,000 |
| 2024 | Street Rehabilitation Program | Water | 130,000 |
| 2024 | Well No. 3 Pumphouse Revisions | Water | 350,000 |
| 2024 | Lake Drive Trunk Wtr PH 3- (2nd Ave- Ivy Ct) | Water | 627,000 |
| 2025 | Ford F250 SuperCab | Water | 31,500 |
| 2025 | Technology Upgrades | Water | 50,000 |
| 2025 | Street Rehabilitation Program | Water | 130,000 |
| 2026 | Ford F250 (With New Hire) | Water | 34,500 |
| 2026 | Technology Upgrades | Water | 50,000 |
| 2026 | Street Rehabilitation Program | Water | 130,000 |
| 2026 | Well Pumphouse No. 4 Upgrade | Water | 300,000 |
| 2026 | Well No. 7 Raw Waterlin to WTF | Water | 300,000 |
| 2027 | Technology Upgrades | Water | 50,000 |
| 2027 | Street Rehabilitation Program | Water | 130,000 |
| 2027 | Street Reconstruction Program | Water | 350,000 |
| 2028 | Ford F250 CrewCab | Water | 32,000 |
| 2028 | Technology Upgrades | Water | 50,000 |
| 2028 | Well 5 Roof and Mechanical | Water | 100,000 |
| 2028 | Street Rehabilitation Program | Water | 130,000 |
| 2029 | GMC Sierra 2500 Crew Cab | Water | 33,000 |
| 2029 | Technology Upgrades | Water | 50,000 |
| 2029 | Street Rehabilitation Program | Water | 130,000 |
| 2030 | Technology Upgrades | Water | 50,000 |
| 2030 | Ford F250 | Water | 65,000 |
| 2030 | Street Rehabilitation Program | Water | 130,000 |
| 2030 | Street Reconstruction Program | Water | 350,000 |
| 2030 | WTF Trunk Water Upgrade PH3 Blackduck | Water | 1,646,347 |
| 2031 | Ford F250 | Water | 32,500 |
| 2031 | Technology Upgrades | Water | 50,000 |
| 2031 | Street Rehabilitation Program | Water | 130,000 |
| | TOTALS | | 31,143,847 |

2. Background

The table below lists the projected funding sources for the projected capital expenditures provided by the City for each utility over the next ten years. The proposed water treatment plant is estimated at \$21.0 million in 2023 with sewer projects making up the remaining \$667,500. A review of the existing assets of each utility, their purchase date, purchase cost and probability of failure was also reviewed. In order to maintain the water and sewer systems, we estimate that approximately \$1,000,000 annually would be needed to be spent on water and sewer infrastructure for renewal and replacement.

| | Water Utility | Sanitary Sewer Utility | Area and Unit Charge Fund | Area and Unit Charge Bonds | Totals |
|--------------|------------------|------------------------|---------------------------|----------------------------|-------------------|
| 2021 | 682,000 | 58,000 | 1,280,000 | - | 2,020,000 |
| 2022 | 1,929,000 | 259,000 | 1,173,500 | - | 3,361,500 |
| 2023 | 170,000 | 148,500 | 420,000 | 21,667,500 | 22,406,000 |
| 2024 | 681,000 | 716,000 | 811,000 | - | 2,208,000 |
| 2025 | 211,500 | 106,500 | 825,000 | - | 1,143,000 |
| 2026 | 514,500 | 139,500 | 300,000 | - | 954,000 |
| 2027 | 530,000 | 425,000 | - | 3,360,000 | 4,315,000 |
| 2028 | 312,000 | 207,000 | - | - | 519,000 |
| 2029 | 213,000 | 168,000 | - | - | 381,000 |
| 2030 | 595,000 | 525,000 | - | 1,646,347 | 2,766,347 |
| 2031 | 212,500 | 947,500 | 210,000 | - | 1,370,000 |
| Total | 6,050,500 | 3,700,000 | 5,019,500 | 26,673,847 | 41,443,847 |

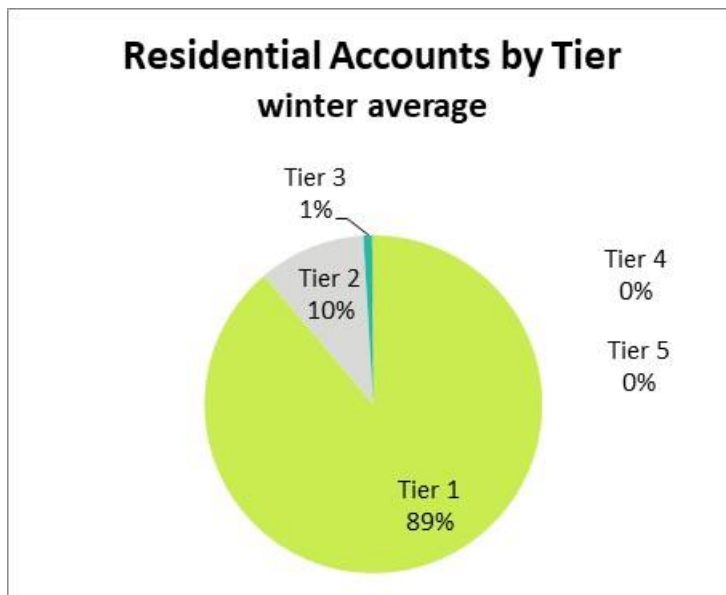
3. Water Utility

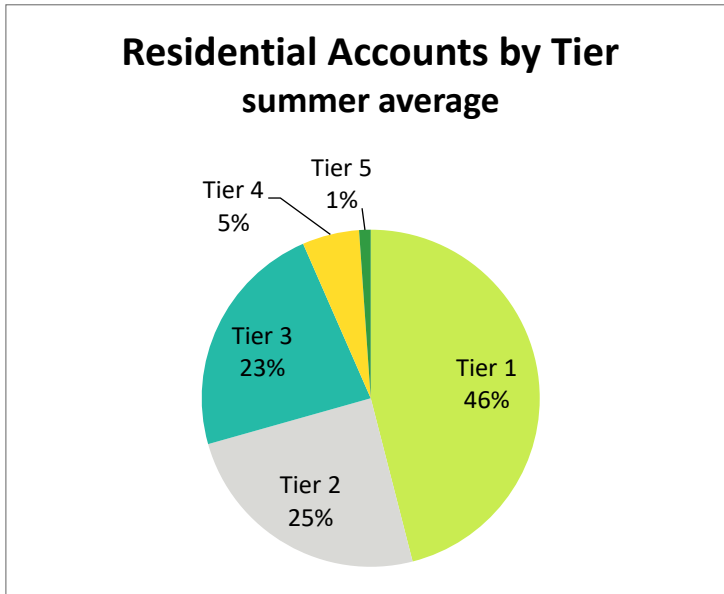
Water Usage

The historical water use patterns of customers were analyzed to gain an understanding of the consumption pattern over the course of a calendar year. This is important to understand and differentiate between essential and non-essential water use. Essential water use is typically defined as water used for things like drinking, food preparation, bathing, washing clothes and dishes, and flushing toilets. Essential water use can be best determined by winter water use because non-essential water uses such as watering lawns and washing cars are not taking place. The analysis found the following:

- 99% of residential users used 40,000 gallons or less during the winter months, falling into the first two tiers of use.
- Only approximately 1% of users, used more than 40,000 gallons, falling into the top three tiers.

Therefore, our assumption was that water consumption over 40,000 gallons in the summer quarters is due primarily to residential irrigation.





Financial projections with no rate increases

To demonstrate the financial performance of the Water Utility at current rates, a financial projection with no rate increases was developed. There is however, increases in the fixed charge per REU (related to new WTP), but all fixed charges collected are projected to be transferred to the Area and Unit Charge Fund for repayment of debt service related to the new Plant. This financial projection shows the Water Fund would have a cash position in 2031 of approximately \$1.4 million, down from \$5.8 million. Recommended reserve levels would cease to be met by the end of the planning period with no rate increases.

Scenario 1

The income statement shown on the following page shows the financial projections with no rate increases in volume charges. The projected increases in charges for services revenues are due to projected new customers. The figures highlighted red in 2022 and 2026 indicate an increase in personnel costs resulting from additional staff split 50/50 between the water and sewer operating funds. The figures in red in 2024 reflect additional staffing and operating costs due to the proposed water treatment plant. The projections include the projected capital improvements over the planning period.

3. Water Utility

| Projected Water Rate Adjustment | Projected Change 2022-2031 | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
|--|-------------------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
| Operating Revenues | | | | | | | | | | | | |
| Charges for Services (volume) | | 1,102,000 | 1,237,827 | 1,263,668 | 1,289,509 | 1,315,350 | 1,341,192 | 1,367,033 | 1,392,874 | 1,418,716 | 1,444,557 | 1,470,398 |
| Hook-up Charges | | 36,500 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 |
| Charges for Services (fixed/REU) | | 281,080 | 287,680 | 441,420 | 601,760 | 768,700 | 785,200 | 801,700 | 818,200 | 834,700 | 851,200 | 867,700 |
| Water Meter Sales | | 50,000 | 78,260 | 79,825 | 81,421 | 83,050 | 84,711 | 86,405 | 88,133 | 89,896 | 91,693 | 93,527 |
| Other Revenue | 5.00% | 2,500 | 2,625 | 2,756 | 2,894 | 3,039 | 3,191 | 3,350 | 3,518 | 3,694 | 3,878 | 4,072 |
| Total Operating Revenue | | 1,472,080 | 1,647,641 | 1,828,919 | 2,016,834 | 2,211,389 | 2,255,543 | 2,299,738 | 2,343,975 | 2,388,255 | 2,432,579 | 2,476,948 |
| Operating Expenses | | | | | | | | | | | | |
| Personal Services | 5.00% | 312,737 | 371,797 | 390,387 | 495,206 | 519,966 | 594,837 | 624,579 | 655,808 | 688,598 | 723,028 | 759,180 |
| Materials and Supplies | 5.00% | 240,000 | 252,000 | 264,600 | 277,830 | 291,722 | 306,308 | 321,623 | 337,704 | 354,589 | 372,319 | 390,935 |
| Contractual Services | 5.00% | 172,347 | 180,964 | 190,013 | 209,513 | 219,989 | 230,988 | 242,538 | 254,665 | 267,398 | 280,768 | 294,806 |
| Utilities | 1.50% | 110,000 | 111,650 | 113,325 | 162,725 | 165,165 | 167,643 | 170,158 | 172,710 | 175,301 | 177,930 | 180,599 |
| Other | 6.00% | 28,834 | 30,564 | 32,398 | 94,078 | 99,722 | 105,706 | 112,048 | 118,771 | 125,897 | 133,451 | 141,458 |
| Existing Depreciation | | 704,888 | 765,965 | 778,965 | 778,965 | 778,965 | 778,965 | 778,965 | 778,965 | 778,965 | 775,801 | 772,066 |
| New Depreciation | | - | 17,640 | 100,409 | 536,209 | 582,627 | 593,727 | 625,161 | 639,761 | 654,249 | 665,516 | 720,265 |
| Total Operating Expenses | | 1,568,806 | 1,730,580 | 1,870,097 | 2,554,526 | 2,658,157 | 2,778,174 | 2,875,071 | 2,958,383 | 3,044,998 | 3,128,813 | 3,259,309 |
| Operating Income (Loss) | | (96,726) | (82,939) | (41,178) | (537,692) | (446,768) | (522,631) | (575,333) | (614,408) | (656,743) | (696,234) | (782,361) |
| Non Operating Revenues (Expenses) | | | | | | | | | | | | |
| Investment Earnings | 1.00% | 50,000 | 55,778 | 41,176 | 43,855 | 39,241 | 38,980 | 34,873 | 30,193 | 27,236 | 24,796 | 18,033 |
| Other | | - | | | | | | | | | | |
| Total Non Operating Revenues (Expenses) | | 50,000 | 55,778 | 41,176 | 43,855 | 39,241 | 38,980 | 34,873 | 30,193 | 27,236 | 24,796 | 18,033 |
| Net Income (Loss) Before Transfers | | (46,726) | (27,161) | (2) | (493,837) | (407,527) | (483,652) | (540,460) | (584,216) | (629,508) | (671,438) | (764,329) |
| Operating Transfers | | | | | | | | | | | | |
| Transfers In | | - | | | | | | | | | | |
| Transfers (Out) | | (281,080) | (287,680) | (441,420) | (601,760) | (768,700) | (785,200) | (801,700) | (818,200) | (834,700) | (851,200) | (867,700) |
| Total Operating Transfers | | (281,080) | (287,680) | (441,420) | (601,760) | (768,700) | (785,200) | (801,700) | (818,200) | (834,700) | (851,200) | (867,700) |
| Net Income (Loss) | | (327,806) | (314,841) | (441,422) | (1,095,597) | (1,176,227) | (1,268,852) | (1,342,160) | (1,402,416) | (1,464,208) | (1,522,638) | (1,632,029) |
| Beginning Cash & Investments | | 5,882,719 | 5,577,801 | 4,117,565 | 4,385,518 | 3,924,096 | 3,897,961 | 3,487,302 | 3,019,268 | 2,723,578 | 2,479,585 | 1,803,263 |
| Net Income | | (327,806) | (314,841) | (441,422) | (1,095,597) | (1,176,227) | (1,268,852) | (1,342,160) | (1,402,416) | (1,464,208) | (1,522,638) | (1,632,029) |
| Depreciation | | 704,888 | 783,605 | 879,375 | 1,315,175 | 1,361,592 | 1,372,692 | 1,404,126 | 1,418,726 | 1,433,215 | 1,441,317 | 1,492,331 |
| Acquisition and Construction of Assets | | (682,000) | (1,929,000) | (170,000) | (681,000) | (211,500) | (514,500) | (530,000) | (312,000) | (213,000) | (595,000) | (212,500) |
| Ending Cash Balance | | 5,577,801 | 4,117,565 | 4,385,518 | 3,924,096 | 3,897,961 | 3,487,302 | 3,019,268 | 2,723,578 | 2,479,585 | 1,803,263 | 1,451,066 |
| Minimum Cash Balance | | | | | | | | | | | | |
| For ongoing operations | | 392,201 | 432,645 | 467,524 | 638,632 | 664,539 | 694,544 | 718,768 | 739,596 | 761,250 | 782,203 | 814,827 |
| For renewal and replacement | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Minimum Cash Balance Required | | 1,392,201 | 1,432,645 | 1,467,524 | 1,638,632 | 1,664,539 | 1,694,544 | 1,718,768 | 1,739,596 | 1,761,250 | 1,782,203 | 1,814,827 |
| Amount Over (Under) Minimum | | 4,185,600 | 2,684,920 | 2,917,993 | 2,285,464 | 2,233,422 | 1,792,758 | 1,300,500 | 983,982 | 718,335 | 21,060 | (363,761) |

Financial projections with rate increases

A financial projection was developed with rate increases in volume charges that provide for the Water Utility Operating Fund to have sufficient revenues to pay for operating and maintenance expenses, to fund its planned improvements, and to maintain adequate levels of cash reserves. Scenario 2 also assumes a new water treatment plant.

Scenario 2

The financial projection for the Water Operating Fund with recommended rate increases is shown on the following page. The recommended rate increases are projected to minimize operating losses and to continue funding adequate cash reserve levels with ending cash projected to decline slightly from approximately \$5.5 million at the end of 2021 to approximately \$5.0 million in 2031. The projections include the City's planned capital improvement projects within the next 10 years and projected growth in the number of customers.

3. Water Utility

| Projected Water Rate Adjustment | Projected Change 2022-2031 | 2021 | 4.00% 2022 | 4.00% 2023 | 4.00% 2024 | 4.00% 2025 | 4.00% 2026 | 4.00% 2027 | 4.00% 2028 | 4.00% 2029 | 4.00% 2030 | 4.00% 2031 |
|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Operating Revenues | | | | | | | | | | | | |
| Charges for Services (volume) | | 1,102,000 | 1,287,340 | 1,366,783 | 1,450,523 | 1,538,774 | 1,631,765 | 1,729,733 | 1,832,928 | 1,941,610 | 2,056,055 | 2,176,548 |
| Hook-up Charges | | 36,500 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 |
| Charges for Services (fixed/REU) | | 281,080 | 287,680 | 441,420 | 601,760 | 768,700 | 785,200 | 801,700 | 818,200 | 834,700 | 851,200 | 867,700 |
| Water Meter Sales | | 50,000 | 78,260 | 79,825 | 81,421 | 83,050 | 84,711 | 86,405 | 88,133 | 89,896 | 91,693 | 93,527 |
| Other Revenue | 5.00% | 2,500 | 2,625 | 2,756 | 2,894 | 3,039 | 3,191 | 3,350 | 3,518 | 3,694 | 3,878 | 4,072 |
| Total Operating Revenue | | 1,472,080 | 1,697,154 | 1,932,034 | 2,177,848 | 2,434,812 | 2,546,116 | 2,662,438 | 2,784,028 | 2,911,149 | 3,044,077 | 3,183,098 |
| Operating Expenses | | | | | | | | | | | | |
| Personal Services | 5.00% | 312,737 | 371,797 | 390,387 | 495,206 | 519,966 | 594,837 | 624,579 | 655,808 | 688,598 | 723,028 | 759,180 |
| Materials and Supplies | 5.00% | 240,000 | 252,000 | 264,600 | 277,830 | 291,722 | 306,308 | 321,623 | 337,704 | 354,589 | 372,319 | 390,935 |
| Contractual Services | 5.00% | 172,347 | 180,964 | 190,013 | 209,513 | 219,989 | 230,988 | 242,538 | 254,665 | 267,398 | 280,768 | 294,806 |
| Utilities | 1.50% | 110,000 | 111,650 | 113,325 | 162,725 | 165,165 | 167,643 | 170,158 | 172,710 | 175,301 | 177,930 | 180,599 |
| Other | 6.00% | 28,834 | 30,564 | 32,398 | 94,078 | 99,722 | 105,706 | 112,048 | 118,771 | 125,897 | 133,451 | 141,458 |
| Existing Depreciation | | 704,888 | 765,965 | 778,965 | 778,965 | 778,965 | 778,965 | 778,965 | 778,965 | 778,965 | 775,801 | 772,066 |
| New Depreciation | | - | 17,640 | 100,409 | 536,209 | 582,627 | 593,727 | 625,161 | 639,761 | 654,249 | 665,516 | 720,265 |
| Total Operating Expenses | | 1,568,806 | 1,730,580 | 1,870,097 | 2,554,526 | 2,658,157 | 2,778,174 | 2,875,071 | 2,958,383 | 3,044,998 | 3,128,813 | 3,259,309 |
| Operating Income (Loss) | | (96,726) | (33,426) | 61,938 | (376,679) | (223,345) | (232,058) | (212,633) | (174,355) | (133,849) | (84,736) | (76,211) |
| Non Operating Revenues (Expenses) | | | | | | | | | | | | |
| Investment Earnings | 1.00% | 50,000 | 55,778 | 41,671 | 45,386 | 42,398 | 44,402 | 43,255 | 42,286 | 43,851 | 46,806 | 46,378 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Non Operating Revenues (Expenses) | | 50,000 | 55,778 | 41,671 | 45,386 | 42,398 | 44,402 | 43,255 | 42,286 | 43,851 | 46,806 | 46,378 |
| Net Income (Loss) Before Transfers | | (46,726) | 22,352 | 103,608 | (331,292) | (180,947) | (187,656) | (169,378) | (132,069) | (89,998) | (37,931) | (29,833) |
| Operating Transfers | | | | | | | | | | | | |
| Transfers In | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers (Out) | | (281,080) | (287,680) | (441,420) | (601,760) | (768,700) | (785,200) | (801,700) | (818,200) | (834,700) | (851,200) | (867,700) |
| Total Operating Transfers | | (281,080) | (287,680) | (441,420) | (601,760) | (768,700) | (785,200) | (801,700) | (818,200) | (834,700) | (851,200) | (867,700) |
| Net Income (Loss) | | (327,806) | (265,328) | (337,812) | (933,052) | (949,647) | (972,856) | (971,078) | (950,269) | (924,698) | (889,131) | (897,533) |
| Beginning Cash & Investments | | 5,882,719 | 5,577,801 | 4,167,078 | 4,538,641 | 4,239,764 | 4,440,209 | 4,325,546 | 4,228,594 | 4,385,050 | 4,680,567 | 4,637,753 |
| Net Income | | (327,806) | (265,328) | (337,812) | (933,052) | (949,647) | (972,856) | (971,078) | (950,269) | (924,698) | (889,131) | (897,533) |
| Depreciation | | 704,888 | 783,605 | 879,375 | 1,315,175 | 1,361,592 | 1,372,692 | 1,404,126 | 1,418,726 | 1,433,215 | 1,441,317 | 1,492,331 |
| Acquisition and Construction of Assets | | (682,000) | (1,929,000) | (170,000) | (681,000) | (211,500) | (514,500) | (530,000) | (312,000) | (213,000) | (595,000) | (212,500) |
| Ending Cash Balance | | 5,577,801 | 4,167,078 | 4,538,641 | 4,239,764 | 4,440,209 | 4,325,546 | 4,228,594 | 4,385,050 | 4,680,567 | 4,637,753 | 5,020,051 |
| Minimum Cash Balance | | | | | | | | | | | | |
| For ongoing operations | | 392,201 | 432,645 | 467,524 | 638,632 | 664,539 | 694,544 | 718,768 | 739,596 | 761,250 | 782,203 | 814,827 |
| For renewal and replacement | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Minimum Cash Balance Required | | 1,392,201 | 1,432,645 | 1,467,524 | 1,638,632 | 1,664,539 | 1,694,544 | 1,718,768 | 1,739,596 | 1,761,250 | 1,782,203 | 1,814,827 |
| Amount Over (Under) Minimum | | 4,185,600 | 2,734,433 | 3,071,117 | 2,601,132 | 2,775,670 | 2,631,002 | 2,509,826 | 2,645,454 | 2,919,317 | 2,855,550 | 3,205,223 |

Scenario 3

The financial projection for the Water Fund without a new water treatment plant but with the other planned capital improvements is shown on the following page. As with Scenario 2, the recommended rate increases include the impact of projected new customers and are projected to minimize operating losses and to continue funding adequate cash reserve levels. Ending cash projected to decline slightly from approximately \$5.5 million at the end of 2021 to approximately \$5.0 million in 2031. In this scenario, it is assumed that the City would add one new full-time-equivalent employee (F.T.E.) in 2022 (splitting the cost 50/50 between water and sewer) and one in 2026. However, there would not be an additional F.T.E. assumed in 2024.

3. Water Utility

| Projected Water Rate Adjustment | Projected Change | | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2022-2031 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
| Operating Revenues | | | | | | | | | | | | |
| Charges for Services (volume) | | 1,102,000 | 1,268,772 | 1,327,641 | 1,388,660 | 1,451,901 | 1,517,435 | 1,585,339 | 1,655,690 | 1,728,567 | 1,804,054 | 1,882,234 |
| Hook-up Charges | | 36,500 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 | 41,250 |
| Charges for Services (fixed/REU) | | 281,080 | 287,680 | 294,280 | 300,880 | 307,480 | 314,080 | 320,680 | 327,280 | 333,880 | 340,480 | 347,080 |
| Water Meter Sales | | 50,000 | 78,260 | 79,825 | 81,421 | 83,050 | 84,711 | 86,405 | 88,133 | 89,896 | 91,693 | 93,527 |
| Other Revenue | 5.00% | 2,500 | 2,625 | 2,756 | 2,894 | 3,039 | 3,191 | 3,350 | 3,518 | 3,694 | 3,878 | 4,072 |
| Total Operating Revenue | | 1,472,080 | 1,678,587 | 1,745,752 | 1,815,106 | 1,886,719 | 1,960,667 | 2,037,024 | 2,115,870 | 2,197,286 | 2,281,355 | 2,368,163 |
| Operating Expenses | | | | | | | | | | | | |
| Personal Services | 5.00% | 312,737 | 371,797 | 390,387 | 409,906 | 430,401 | 500,794 | 525,834 | 552,125 | 579,732 | 608,718 | 639,154 |
| Materials and Supplies | 5.00% | 240,000 | 252,000 | 264,600 | 277,830 | 291,722 | 306,308 | 321,623 | 337,704 | 354,589 | 372,319 | 390,935 |
| Contractual Services | 5.00% | 172,347 | 180,964 | 190,013 | 199,513 | 209,489 | 219,963 | 230,961 | 242,510 | 254,635 | 267,367 | 280,735 |
| Utilities | 1.50% | 110,000 | 111,650 | 113,325 | 115,025 | 116,750 | 118,501 | 120,279 | 122,083 | 123,914 | 125,773 | 127,659 |
| Other | 6.00% | 28,834 | 30,564 | 32,398 | 34,342 | 36,402 | 38,586 | 40,902 | 43,356 | 45,957 | 48,714 | 51,637 |
| Existing Depreciation | | 704,888 | 765,965 | 778,965 | 778,965 | 778,965 | 778,965 | 778,965 | 778,965 | 778,965 | 775,801 | 772,066 |
| New Depreciation | | - | 17,640 | 100,409 | 116,209 | 162,627 | 173,727 | 205,161 | 219,761 | 234,249 | 245,516 | 300,265 |
| Total Operating Expenses | | 1,568,806 | 1,730,580 | 1,870,097 | 1,931,790 | 2,026,356 | 2,136,845 | 2,223,724 | 2,296,503 | 2,372,042 | 2,444,208 | 2,562,452 |
| Operating Income (Loss) | | (96,726) | (51,994) | (124,344) | (116,685) | (139,637) | (176,178) | (186,700) | (180,633) | (174,755) | (162,853) | (194,288) |
| Non Operating Revenues (Expenses) | | | | | | | | | | | | |
| Investment Earnings | 1.00% | 50,000 | 55,778 | 41,485 | 44,807 | 43,222 | 46,484 | 46,428 | 46,360 | 48,611 | 52,013 | 51,763 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Non Operating Revenues (Expenses) | | 50,000 | 55,778 | 41,485 | 44,807 | 43,222 | 46,484 | 46,428 | 46,360 | 48,611 | 52,013 | 51,763 |
| Net Income (Loss) Before Transfers | | (46,726) | 3,784 | (82,859) | (71,877) | (96,416) | (129,695) | (140,272) | (134,273) | (126,144) | (110,839) | (142,525) |
| Operating Transfers | | | | | | | | | | | | |
| Transfers In | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers (Out) | | (281,080) | (287,680) | (294,280) | (300,880) | (307,480) | (314,080) | (320,680) | (327,280) | (333,880) | (340,480) | (347,080) |
| Total Operating Transfers | | (281,080) | (287,680) | (294,280) | (300,880) | (307,480) | (314,080) | (320,680) | (327,280) | (333,880) | (340,480) | (347,080) |
| Net Income (Loss) | | (327,806) | (283,896) | (377,139) | (372,757) | (403,896) | (443,775) | (460,952) | (461,553) | (460,024) | (451,319) | (489,605) |
| Beginning Cash & Investments | | 5,882,719 | 5,577,801 | 4,148,511 | 4,480,746 | 4,322,163 | 4,648,360 | 4,642,778 | 4,635,952 | 4,861,124 | 5,201,315 | 5,176,312 |
| Net Income | | (327,806) | (283,896) | (377,139) | (372,757) | (403,896) | (443,775) | (460,952) | (461,553) | (460,024) | (451,319) | (489,605) |
| Depreciation | | 704,888 | 783,605 | 879,375 | 895,175 | 941,592 | 952,692 | 984,126 | 998,726 | 1,013,215 | 1,021,317 | 1,072,331 |
| Acquisition and Construction of Assets | | (682,000) | (1,929,000) | (170,000) | (681,000) | (211,500) | (514,500) | (530,000) | (312,000) | (213,000) | (595,000) | (212,500) |
| Ending Cash Balance | | 5,577,801 | 4,148,511 | 4,480,746 | 4,322,163 | 4,648,360 | 4,642,778 | 4,635,952 | 4,861,124 | 5,201,315 | 5,176,312 | 5,546,538 |
| Minimum Cash Balance | | | | | | | | | | | | |
| For ongoing operations | | 392,201 | 432,645 | 467,524 | 482,948 | 506,589 | 534,211 | 555,931 | 574,126 | 593,010 | 611,052 | 640,613 |
| For renewal and replacement | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Minimum Cash Balance Required | | 1,392,201 | 1,432,645 | 1,467,524 | 1,482,948 | 1,506,589 | 1,534,211 | 1,555,931 | 1,574,126 | 1,593,010 | 1,611,052 | 1,640,613 |
| Amount Over (Under) Minimum | | 4,185,600 | 2,715,866 | 3,013,222 | 2,839,216 | 3,141,771 | 3,108,567 | 3,080,021 | 3,286,999 | 3,608,305 | 3,565,261 | 3,905,925 |

3. Water Utility

Current and recommended water rates with and without the proposed water treatment plant for the next 5 years are shown below.

Water rates – with a new Water Treatment Plant

| | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|-----------------------------------|------------------|----------|----------|----------|----------|----------|----------|
| Residential | 0 - 20,000 | \$ 1.87 | \$ 1.94 | \$ 2.02 | \$ 2.10 | \$ 2.19 | \$ 2.28 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.16 | \$ 2.25 | \$ 2.34 | \$ 2.43 | \$ 2.53 |
| | 40,001 - 80,000 | \$ 2.60 | \$ 2.70 | \$ 2.81 | \$ 2.92 | \$ 3.04 | \$ 3.16 |
| | 80,001 - 120,000 | \$ 3.12 | \$ 3.24 | \$ 3.37 | \$ 3.51 | \$ 3.65 | \$ 3.80 |
| | 120,001 and up | \$ 3.64 | \$ 3.79 | \$ 3.94 | \$ 4.09 | \$ 4.26 | \$ 4.43 |
| | | | | | | | |
| | Fixed/REU | \$ 10.00 | \$ 10.00 | \$ 15.00 | \$ 20.00 | \$ 25.00 | \$ 25.00 |
| | | | | | | | |
| Non-Residential | 0 - 20,000 | \$ 1.87 | \$ 1.94 | \$ 2.02 | \$ 2.10 | \$ 2.19 | \$ 2.28 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.16 | \$ 2.25 | \$ 2.34 | \$ 2.43 | \$ 2.53 |
| | 40,000 over | \$ 2.35 | \$ 2.44 | \$ 2.54 | \$ 2.64 | \$ 2.75 | \$ 2.86 |
| | | | | | | | |
| Non-Residential Irrigation | 0 - 40,000 | \$ 2.60 | \$ 2.70 | \$ 2.81 | \$ 2.92 | \$ 3.04 | \$ 3.16 |
| | 40,001 - 80,000 | \$ 3.12 | \$ 3.24 | \$ 3.37 | \$ 3.51 | \$ 3.65 | \$ 3.80 |
| | 80,001 and up | \$ 3.65 | \$ 3.80 | \$ 3.95 | \$ 4.11 | \$ 4.27 | \$ 4.44 |

Water rates – without a new Water Treatment Plant

| | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|-----------------------------------|------------------|----------|----------|----------|----------|----------|----------|
| Residential | 0 - 20,000 | \$ 1.87 | \$ 1.92 | \$ 1.96 | \$ 2.01 | \$ 2.06 | \$ 2.12 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.13 | \$ 2.19 | \$ 2.24 | \$ 2.30 | \$ 2.35 |
| | 40,001 - 80,000 | \$ 2.60 | \$ 2.67 | \$ 2.73 | \$ 2.80 | \$ 2.87 | \$ 2.94 |
| | 80,001 - 120,000 | \$ 3.12 | \$ 3.20 | \$ 3.28 | \$ 3.36 | \$ 3.44 | \$ 3.53 |
| | 120,001 and up | \$ 3.64 | \$ 3.73 | \$ 3.82 | \$ 3.92 | \$ 4.02 | \$ 4.12 |
| | | | | | | | |
| | Fixed/REU | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 |
| | | | | | | | |
| Non-Residential | 0 - 20,000 | \$ 1.87 | \$ 1.92 | \$ 1.96 | \$ 2.01 | \$ 2.06 | \$ 2.12 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.13 | \$ 2.19 | \$ 2.24 | \$ 2.30 | \$ 2.35 |
| | 40,000 over | \$ 2.35 | \$ 2.41 | \$ 2.47 | \$ 2.53 | \$ 2.59 | \$ 2.66 |
| | | | | | | | |
| Non-Residential Irrigation | 0 - 40,000 | \$ 2.60 | \$ 2.67 | \$ 2.73 | \$ 2.80 | \$ 2.87 | \$ 2.94 |
| | 40,001 - 80,000 | \$ 3.12 | \$ 3.20 | \$ 3.28 | \$ 3.36 | \$ 3.44 | \$ 3.53 |
| | 80,001 and up | \$ 3.65 | \$ 3.74 | \$ 3.83 | \$ 3.93 | \$ 4.03 | \$ 4.13 |

4. Sewer Utility

Financial projections with no rate increases

The financial projections with no rate increases shows the Sewer Fund would not have a negative cash position within the next 10 years and would meet recommended reserves. However, there would be net losses in every year and cash is projected to decline from \$9.6 million to \$6.0 million.

Scenario 1

The income statement shown on the following page shows the fund projections with no rate increases. The increases in charges for services revenues is from projected new customers. Capital improvements each year are included in the projections.

4.Sewer Utility

| Projected Sewer Rate Adjustment | Projected Change | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2022-2031 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
| Revenues | | | | | | | | | | | | |
| Charges for Services | 2.12% | 1,726,000 | 1,762,586 | 1,799,947 | 1,838,100 | 1,877,061 | 1,916,849 | 1,957,480 | 1,998,972 | 2,041,344 | 2,084,614 | 2,128,801 |
| Hook-up Charges | 0.00% | 29,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 |
| Other Revenue | 2.00% | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue | | 1,755,000 | 1,795,586 | 1,832,947 | 1,871,100 | 1,910,061 | 1,949,849 | 1,990,480 | 2,031,972 | 2,074,344 | 2,117,614 | 2,161,801 |
| Operating Expenses | | | | | | | | | | | | |
| Personal Services | 5.00% | 319,608 | 379,011 | 397,962 | 417,860 | 438,753 | 509,563 | 535,041 | 561,793 | 589,883 | 619,377 | 650,346 |
| Materials and Supplies | 6.00% | 80,099 | 84,905 | 89,999 | 95,399 | 101,123 | 107,191 | 113,622 | 120,439 | 127,666 | 135,326 | 143,445 |
| Contractual Services | 4.50% | 151,347 | 158,158 | 165,275 | 172,712 | 180,484 | 188,606 | 197,093 | 205,962 | 215,231 | 224,916 | 235,037 |
| MCES Sewer Charges | 3.00% | 988,488 | 1,018,143 | 1,048,687 | 1,080,148 | 1,112,552 | 1,145,929 | 1,180,306 | 1,215,716 | 1,252,187 | 1,289,753 | 1,328,445 |
| Utilities | 1.00% | 46,800 | 47,268 | 47,741 | 48,218 | 48,700 | 49,187 | 49,679 | 50,176 | 50,678 | 51,184 | 51,696 |
| Other | 1.50% | 30,356 | 30,811 | 31,274 | 31,743 | 32,219 | 32,702 | 33,193 | 33,690 | 34,196 | 34,709 | 35,229 |
| Existing Depreciation | | 547,563 | 547,563 | 560,563 | 560,563 | 560,563 | 557,283 | 556,570 | 556,041 | 556,041 | 552,877 | 551,460 |
| New Depreciation | | | 26,760 | 35,463 | 40,638 | 46,782 | 108,282 | 115,116 | 123,616 | 133,671 | 141,838 | 159,310 |
| Total Operating Expenses | | 2,164,261 | 2,292,619 | 2,376,963 | 2,447,281 | 2,561,177 | 2,698,742 | 2,780,620 | 2,867,434 | 2,959,552 | 3,049,979 | 3,154,969 |
| Operating Income (Loss) | | (409,261) | (497,034) | (544,017) | (576,181) | (651,115) | (748,893) | (790,140) | (835,461) | (885,208) | (932,365) | (993,168) |
| Non Operating Revenues (Expenses) | | | | | | | | | | | | |
| Investment Earnings | 1.00% | 80,000 | 96,608 | 95,757 | 95,750 | 89,798 | 89,593 | 88,261 | 83,709 | 80,918 | 78,092 | 71,246 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Non Operating Revenues (Expenses) | | 80,000 | 96,608 | 95,757 | 95,750 | 89,798 | 89,593 | 88,261 | 83,709 | 80,918 | 78,092 | 71,246 |
| Net Income (Loss) Before Transfers | | (329,261) | (400,425) | (448,259) | (480,431) | (561,318) | (659,300) | (701,880) | (751,753) | (804,290) | (854,273) | (921,922) |
| Operating Transfers | | | | | | | | | | | | |
| Transfers In | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers (Out) | | - | - | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers | | - | - | - | - | - | - | - | - | - | - | - |
| Net Income (Loss) | | (329,261) | (400,425) | (448,259) | (480,431) | (561,318) | (659,300) | (701,880) | (751,753) | (804,290) | (854,273) | (921,922) |
| Beginning Cash & Investments | | 9,500,543 | 9,660,845 | 9,575,743 | 9,575,010 | 8,979,781 | 8,959,308 | 8,826,073 | 8,370,879 | 8,091,784 | 7,809,205 | 7,124,647 |
| Net Income | | (329,261) | (400,425) | (448,259) | (480,431) | (561,318) | (659,300) | (701,880) | (751,753) | (804,290) | (854,273) | (921,922) |
| Depreciation | | 547,563 | 574,323 | 596,026 | 601,201 | 647,346 | 665,565 | 671,686 | 679,657 | 689,712 | 694,714 | 710,770 |
| Acquisition and Construction of Assets | | (58,000) | (259,000) | (148,500) | (716,000) | (106,500) | (139,500) | (425,000) | (207,000) | (168,000) | (525,000) | (947,500) |
| Ending Cash Balance | | 9,660,845 | 9,575,743 | 9,575,010 | 8,979,781 | 8,959,308 | 8,826,073 | 8,370,879 | 8,091,784 | 7,809,205 | 7,124,647 | 5,965,995 |
| Minimum Cash Balance | | | | | | | | | | | | |
| For ongoing operations | | | 573,155 | 594,241 | 611,820 | 640,294 | 674,686 | 695,155 | 716,858 | 739,888 | 762,495 | 788,742 |
| For renewal and replacement | | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Minimum Cash Balance Required | | | 1,573,155 | 1,594,241 | 1,611,820 | 1,640,294 | 1,674,686 | 1,695,155 | 1,716,858 | 1,739,888 | 1,762,495 | 1,788,742 |
| Amount Over (Under) Minimum | | | 8,002,588 | 7,980,769 | 7,367,960 | 7,319,014 | 7,151,388 | 6,675,724 | 6,374,925 | 6,069,317 | 5,362,152 | 4,177,252 |

Financial projections with rate increases

A financial projection with recommended rate increases was developed for the Sewer Fund. Similar to the Water Operating Fund, the rate increases are recommended because the fund is showing operating losses each year at the current rates due primarily to the depreciation expenses. The recommended increases are projected to result in stable operating losses. These stable operating losses are acceptable because of the strong cash position of this fund. Ending cash balance would decrease from approximately \$9.6 million projected at the end of 2021 to approximately \$9.0 million 2031.

Scenario 2

The financial projection for the Sewer Fund with recommended rate increases is shown on the following page. The increases in revenues from charges for service include the growth in the number of customers projected each year. The projections incorporate the City's planned capital improvements; however, they are fairly minimal, averaging approximately \$335,000/year over the planning period.

4.Sewer Utility

| Projected Sewer Rate Adjustment | Projected Change | | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2022-2031 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
| Revenues | | | | | | | | | | | | |
| Charges for Services | 2.12% | 1,726,000 | 1,806,650 | 1,891,069 | 1,979,432 | 2,071,925 | 2,168,739 | 2,270,077 | 2,376,150 | 2,487,179 | 2,603,397 | 2,725,045 |
| Hook-up Charges | 0.00% | 29,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 |
| Other Revenue | 2.00% | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue | | 1,755,000 | 1,839,650 | 1,924,069 | 2,012,432 | 2,104,925 | 2,201,739 | 2,303,077 | 2,409,150 | 2,520,179 | 2,636,397 | 2,758,045 |
| Operating Expenses | | | | | | | | | | | | |
| Personal Services | 5.00% | 319,608 | 379,011 | 397,962 | 417,860 | 438,753 | 509,563 | 535,041 | 561,793 | 589,883 | 619,377 | 650,346 |
| Materials and Supplies | 6.00% | 80,099 | 84,905 | 89,999 | 95,399 | 101,123 | 107,191 | 113,622 | 120,439 | 127,666 | 135,326 | 143,445 |
| Contractual Services | 4.50% | 151,347 | 158,158 | 165,275 | 172,712 | 180,484 | 188,606 | 197,093 | 205,962 | 215,231 | 224,916 | 235,037 |
| MCES Sewer Charges | 3.00% | 988,488 | 1,018,143 | 1,048,687 | 1,080,148 | 1,112,552 | 1,145,929 | 1,180,306 | 1,215,716 | 1,252,187 | 1,289,753 | 1,328,445 |
| Utilities | 1.00% | 46,800 | 47,268 | 47,741 | 48,218 | 48,700 | 49,187 | 49,679 | 50,176 | 50,678 | 51,184 | 51,696 |
| Other | 1.50% | 30,356 | 30,811 | 31,274 | 31,743 | 32,219 | 32,702 | 33,193 | 33,690 | 34,196 | 34,709 | 35,229 |
| Existing Depreciation | | 547,563 | 547,563 | 560,563 | 560,563 | 560,563 | 557,283 | 556,570 | 556,041 | 556,041 | 552,877 | 551,460 |
| New Depreciation | | | 26,760 | 35,463 | 40,638 | 86,782 | 108,282 | 115,116 | 123,616 | 133,671 | 141,838 | 159,310 |
| Total Operating Expenses | | 2,164,261 | 2,292,619 | 2,376,963 | 2,447,281 | 2,561,177 | 2,698,742 | 2,780,620 | 2,867,434 | 2,959,552 | 3,049,979 | 3,154,969 |
| Operating Income (Loss) | | (409,261) | (452,969) | (452,894) | (434,848) | (456,252) | (497,004) | (477,544) | (458,284) | (439,373) | (413,582) | (396,924) |
| Non Operating Revenues (Expenses) | | | | | | | | | | | | |
| Investment Earnings | 1.00% | 80,000 | 96,608 | 96,198 | 97,106 | 92,581 | 94,353 | 95,587 | 94,234 | 95,320 | 97,097 | 95,629 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Non Operating Revenues (Expenses) | | 80,000 | 96,608 | 96,198 | 97,106 | 92,581 | 94,353 | 95,587 | 94,234 | 95,320 | 97,097 | 95,629 |
| Net Income (Loss) Before Transfers | | (329,261) | (356,361) | (356,696) | (337,742) | (363,671) | (402,651) | (381,957) | (364,050) | (344,053) | (316,485) | (301,295) |
| Operating Transfers | | | | | | | | | | | | |
| Transfers In | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers (Out) | | - | - | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers | | - | - | - | - | - | - | - | - | - | - | - |
| Net Income (Loss) | | (329,261) | (356,361) | (356,696) | (337,742) | (363,671) | (402,651) | (381,957) | (364,050) | (344,053) | (316,485) | (301,295) |
| Beginning Cash & Investments | | 9,500,543 | 9,660,845 | 9,619,808 | 9,710,638 | 9,258,097 | 9,435,271 | 9,558,685 | 9,423,414 | 9,532,021 | 9,709,681 | 9,562,910 |
| Net Income | | (329,261) | (356,361) | (356,696) | (337,742) | (363,671) | (402,651) | (381,957) | (364,050) | (344,053) | (316,485) | (301,295) |
| Depreciation | | 547,563 | 574,323 | 596,026 | 601,201 | 647,346 | 665,565 | 671,686 | 679,657 | 689,712 | 694,714 | 710,770 |
| Acquisition and Construction of Assets | | (58,000) | (259,000) | (148,500) | (716,000) | (106,500) | (139,500) | (425,000) | (207,000) | (168,000) | (525,000) | (947,500) |
| Ending Cash Balance | | 9,660,845 | 9,619,808 | 9,710,638 | 9,258,097 | 9,435,271 | 9,558,685 | 9,423,414 | 9,532,021 | 9,709,681 | 9,562,910 | 9,024,885 |
| Minimum Cash Balance | | | | | | | | | | | | |
| For ongoing operations | | | 573,155 | 594,241 | 611,820 | 640,294 | 674,686 | 695,155 | 716,858 | 739,888 | 762,495 | 788,742 |
| For renewal and replacement | | | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Minimum Cash Balance Required | | | 1,573,155 | 1,594,241 | 1,611,820 | 1,640,294 | 1,674,686 | 1,695,155 | 1,716,858 | 1,739,888 | 1,762,495 | 1,788,742 |
| Amount Over (Under) Minimum | | | 8,046,653 | 8,116,397 | 7,646,277 | 7,794,977 | 7,884,000 | 7,728,259 | 7,815,163 | 7,969,793 | 7,800,416 | 7,236,143 |

4. Sewer Utility

Current and recommended quarterly sewer rates for the next 5 years are shown below.
Sewer rates are based on winter water consumption.

| | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|----------------------------|------------|----------|----------|----------|----------|----------|----------|
| Sewer Utility Rates | 0 - 10,000 | \$ 55.70 | \$ 57.09 | \$ 58.52 | \$ 59.98 | \$ 61.48 | \$ 63.02 |
| | > 10,000 | \$ 1.07 | \$ 1.10 | \$ 1.12 | \$ 1.15 | \$ 1.18 | \$ 1.21 |

Customers served by sewer only should also have 2.5% annual rate increases.

5. Area & Unit Charge Fund

Financial projections with proposed new water treatment plant

As mentioned previously, the Area and Unit Charge fund is a capital project fund where trunk and connection charges are deposited, as well as special assessments related to water and sewer development. This capital fund is where a majority of the water and sewer capital improvements are financed from, including any outstanding debt related to the utilities. The flat fee charges based on REUs that had historically been deposited directly into this fund are projected to be deposited into the Water Utility Fund and then transferred into this fund.

The following page shows the financial projections of the fund, assuming the water treatment plant is built, and recommended rates are adopted. Cash is projected to decline from approximately \$9.3 million to \$4.1 million in 2031. Cash in the operating funds may be available to assist this fund without warranting future rate increases.

5. Area & Unit Charge Fund

| Revenues | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|--|------------------|------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|
| Special Assessments - Existing | 857,827 | 482,115 | 336,575 | 199,618 | 106,287 | 67,271 | 70,264 | 72,471 | 75,100 | 77,706 | 76,346 |
| Special Assessments - New | - | 418,140 | 679,478 | 888,548 | 993,083 | 1,045,350 | 1,045,350 | 1,045,350 | 1,045,350 | 1,045,350 | 1,045,350 |
| Trunk Charges & WAC SAC - Pd up front | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 |
| Investment Earnings | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | |
| Total Revenue | 913,579 | 956,007 | 1,071,804 | 1,143,917 | 1,155,122 | 1,168,373 | 1,171,366 | 1,173,573 | 1,176,202 | 1,178,808 | 1,177,448 |
| Operating Expenses | | | | | | | | | | | |
| Capital Outlay | 1,280,000 | 1,173,500 | 22,087,500 | 811,000 | 825,000 | 300,000 | 3,360,000 | - | - | 1,646,347 | 210,000 |
| Total Operating Expenses | 1,280,000 | 1,173,500 | 22,087,500 | 811,000 | 825,000 | 300,000 | 3,360,000 | - | - | 1,646,347 | 210,000 |
| Revenue Over (Under) Expenditures | (366,421) | (217,493) | (21,015,696) | 332,917 | 330,122 | 868,373 | (2,188,634) | 1,173,573 | 1,176,202 | (467,539) | 967,448 |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| Transfer in | 281,080 | 287,680 | 441,420 | 601,760 | 768,700 | 785,200 | 801,700 | 818,200 | 834,700 | 851,200 | 867,700 |
| Transfer out | | | | | | | | | | | |
| Bond Proceeds | - | - | 21,667,500 | - | - | - | 3,360,000 | - | - | 1,646,347 | - |
| Debt Service - existing | (750,017) | (688,056) | (685,031) | (686,281) | (682,769) | (678,681) | (677,881) | (527,706) | (529,756) | (491,381) | (496,147) |
| Debt Service - new | - | - | - | (1,456,396) | (1,456,396) | (1,456,396) | (1,456,396) | (1,727,772) | (1,727,772) | (1,727,772) | (1,860,741) |
| Total Non Operating Revenues (Expenses) | (468,937) | (400,376) | 21,423,889 | (1,540,918) | (1,370,465) | (1,349,878) | 2,027,422 | (1,437,278) | (1,422,828) | 278,394 | (1,489,188) |
| Net Increase (Decrease) in fund balance | (835,359) | (617,870) | 408,193 | (1,208,000) | (1,040,343) | (481,505) | (161,212) | (263,705) | (246,626) | (189,145) | (521,740) |
| Beginning Cash & Investments | 9,324,188 | 8,488,829 | 7,870,960 | 8,279,153 | 7,071,152 | 6,030,809 | 5,549,305 | 5,388,093 | 5,124,388 | 4,877,762 | 4,688,617 |
| Net Income | (835,359) | (617,870) | 408,193 | (1,208,000) | (1,040,343) | (481,505) | (161,212) | (263,705) | (246,626) | (189,145) | (521,740) |
| Ending Cash Balance | 8,488,829 | 7,870,960 | 8,279,153 | 7,071,152 | 6,030,809 | 5,549,305 | 5,388,093 | 5,124,388 | 4,877,762 | 4,688,617 | 4,166,877 |

Financial projections with no new water treatment plant

The following page shows the financial projections of the Area and Unit fund, assuming the City does not build the new water treatment plant and recommended rates are adopted (2.5% annually). Cash is projected to increase from approximately \$9.3 million to \$11.6 million in 2031.

5. Area & Unit Charge Fund

| Revenues | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|-------------------|-------------------|-------------------|
| Special Assessments - Existing | 857,827 | 482,115 | 336,575 | 199,618 | 106,287 | 67,271 | 70,264 | 72,471 | 75,100 | 77,706 | 76,346 |
| Special Assessments - New | - | 418,140 | 679,478 | 888,548 | 993,083 | 1,045,350 | 1,045,350 | 1,045,350 | 1,045,350 | 1,045,350 | 1,045,350 |
| Trunk Charges & WAC SAC - Pd up front | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 | 55,752 |
| Investment Earnings | | | | | | | | | | | |
| Miscellaneous | | | | | | | | | | | |
| Total Revenue | 913,579 | 956,007 | 1,071,804 | 1,143,917 | 1,155,122 | 1,168,373 | 1,171,366 | 1,173,573 | 1,176,202 | 1,178,808 | 1,177,448 |
| Operating Expenses | | | | | | | | | | | |
| Capital Outlay | 1,280,000 | 1,173,500 | 1,087,500 | 811,000 | 825,000 | 300,000 | 3,360,000 | - | - | 1,646,347 | 210,000 |
| Total Operating Expenses | 1,280,000 | 1,173,500 | 1,087,500 | 811,000 | 825,000 | 300,000 | 3,360,000 | - | - | 1,646,347 | 210,000 |
| Revenue Over (Under) Expenditures | (366,421) | (217,493) | (15,696) | 332,917 | 330,122 | 868,373 | (2,188,634) | 1,173,573 | 1,176,202 | (467,539) | 967,448 |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| Transfer in | 281,080 | 287,680 | 294,280 | 300,880 | 307,480 | 314,080 | 320,680 | 327,280 | 333,880 | 340,480 | 347,080 |
| Transfer out | | | | | | | | | | | |
| Bond Proceeds | - | - | 667,500 | - | - | - | 3,360,000 | - | - | 1,646,347 | - |
| Debt Service - existing | (750,017) | (688,056) | (685,031) | (686,281) | (682,769) | (678,681) | (677,881) | (527,706) | (529,756) | (491,381) | (496,147) |
| Debt Service - new | - | - | - | (44,866) | (44,866) | (44,866) | (44,866) | (316,242) | (316,242) | (316,242) | (449,211) |
| Total Non Operating Revenues (Expenses) | (468,937) | (400,376) | 276,749 | (430,268) | (420,155) | (409,468) | 2,957,932 | (516,668) | (512,118) | 1,179,204 | (598,278) |
| Net Increase (Decrease) in fund balance | (835,359) | (617,870) | 261,053 | (97,350) | (90,033) | 458,905 | 769,298 | 656,905 | 664,084 | 711,665 | 369,170 |
| Beginning Cash & Investments | 9,324,188 | 8,488,829 | 7,870,960 | 8,132,013 | 8,034,662 | 7,944,629 | 8,403,534 | 9,172,832 | 9,829,737 | 10,493,821 | 11,205,486 |
| Net Income | (835,359) | (617,870) | 261,053 | (97,350) | (90,033) | 458,905 | 769,298 | 656,905 | 664,084 | 711,665 | 369,170 |
| Ending Cash Balance | 8,488,829 | 7,870,960 | 8,132,013 | 8,034,662 | 7,944,629 | 8,403,534 | 9,172,832 | 9,829,737 | 10,493,821 | 11,205,486 | 11,574,656 |

6. Sample Quarterly Bills

The sample bills below assume a new water treatment plant.

| WATER SAMPLE BILLS - WITH NEW WTP | | | | | | | |
|-----------------------------------|---|----------------|-------------|-------------|-------------|-------------|-------------|
| | | <u>Current</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | |
| Prison | A | 1695 | 1695 | 1695 | 1695 | 1695 | consumption |
| | | \$ 3,978.25 | \$ 4,136.98 | \$ 4,307.06 | \$ 4,483.74 | \$ 4,667.29 | |
| Centennial School District | B | 43 | 43 | 43 | 43 | 43 | consumption |
| | | \$ 626.05 | \$ 629.49 | \$ 903.07 | \$ 1,176.79 | \$ 1,450.67 | |
| Lino Lakes Elementary School | C | 60 | 60 | 60 | 60 | 60 | consumption |
| | | \$ 591.00 | \$ 596.24 | \$ 831.69 | \$ 1,067.36 | \$ 1,303.25 | |
| Single Family Residential - 1 | D | 44 | 44 | 44 | 44 | 44 | consumption |
| | | \$ 99.40 | \$ 102.98 | \$ 111.70 | \$ 120.56 | \$ 129.59 | |
| Single Family Residential - 2 | E | 93 | 93 | 93 | 93 | 93 | consumption |
| | | \$ 233.56 | \$ 242.50 | \$ 256.80 | \$ 271.47 | \$ 286.53 | |
| Progressive Engineering (IRRGTN) | F | 110 | 110 | 110 | 110 | 110 | consumption |
| | | \$ 338.30 | \$ 351.83 | \$ 365.91 | \$ 380.54 | \$ 395.76 | |
| Mountain Manufacturing | G | 24 | 24 | 24 | 24 | 24 | consumption |
| | | \$ 65.72 | \$ 67.55 | \$ 79.45 | \$ 91.43 | \$ 103.49 | |
| Contract Hardware (IRRIGTN) | H | 114 | 114 | 114 | 114 | 114 | consumption |
| | | \$ 352.90 | \$ 367.02 | \$ 381.70 | \$ 396.96 | \$ 412.84 | |
| Pomps Tire Service | I | 15 | 15 | 15 | 15 | 15 | consumption |
| | | \$ 88.05 | \$ 89.17 | \$ 120.34 | \$ 151.55 | \$ 182.81 | |
| Hampton Inn & Suites | J | 413 | 413 | 413 | 413 | 413 | consumption |
| | | \$ 1,535.55 | \$ 1,573.77 | \$ 1,903.52 | \$ 2,234.86 | \$ 2,567.86 | |
| SEWER SAMPLE BILLS | | | | | | | |
| | | <u>Current</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | |
| Centennial School District | B | winter average | | | | | consumption |
| | | \$ 3,213.24 | \$ 3,293.57 | \$ 3,375.91 | \$ 3,460.31 | \$ 3,546.82 | |
| Lino Lakes Elementary School | C | winter average | | | | | consumption |
| | | \$ 2,721.63 | \$ 2,789.67 | \$ 2,859.41 | \$ 2,930.90 | \$ 3,004.17 | |
| Single Family Residential - 1 | D | winter average | | | | | consumption |
| | | \$ 56.77 | \$ 58.19 | \$ 59.64 | \$ 61.14 | \$ 62.66 | |
| Single Family Residential - 2 | E | winter average | | | | | consumption |
| | | \$ 57.84 | \$ 59.29 | \$ 60.77 | \$ 62.29 | \$ 63.84 | |
| Mountain Manufacturing | G | winter average | | | | | consumption |
| | | \$ 126.38 | \$ 129.54 | \$ 132.78 | \$ 136.10 | \$ 139.50 | |
| Pomps Tire Service | I | winter average | | | | | consumption |
| | | \$ 340.62 | \$ 349.14 | \$ 357.86 | \$ 366.81 | \$ 375.98 | |
| Hampton Inn & Suites | J | winter average | | | | | consumption |
| | | \$ 3,969.97 | \$ 4,069.22 | \$ 4,170.95 | \$ 4,275.22 | \$ 4,382.10 | |

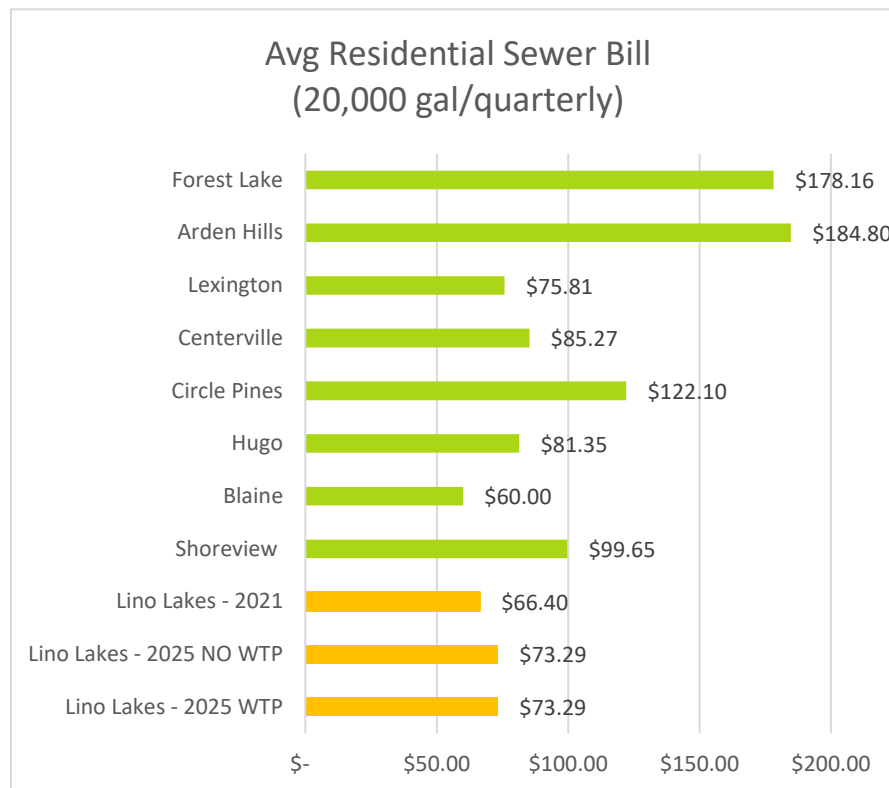
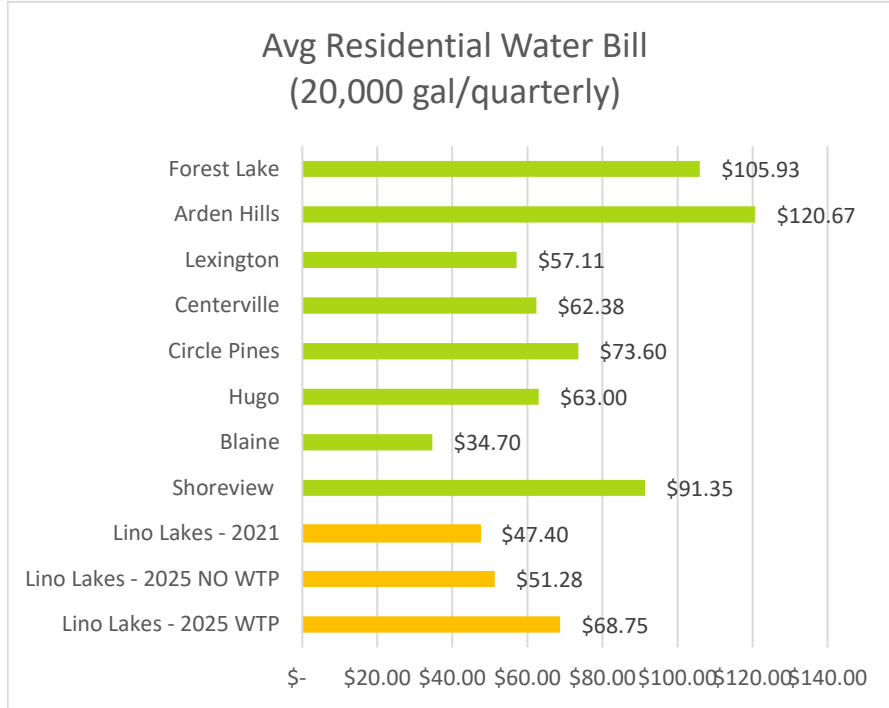
6. Sample Quarterly Bills

The following is a list of sample water bills without the water treatment plant. As above, the bills represent quarterly bills at current rates and proposed 2022 and 2025 quarterly bills assuming the same consumption levels.

Sewer rate recommendations and average bills will remain the same as shown above.

| WATER SAMPLE BILLS - NO NEW WTP | | | | | | | |
|--|---|----------------|-------------|-------------|-------------|-------------|-------------|
| | | Current | 2022 | 2023 | 2024 | 2025 | |
| Prison | A | 1695 | 1695 | 1695 | 1695 | 1695 | consumption |
| | | \$ 3,978.25 | \$ 4,077.46 | \$ 4,179.14 | \$ 4,283.37 | \$ 4,390.21 | |
| Centennial School District | B | 43 | 43 | 43 | 43 | 43 | consumption |
| | | \$ 626.05 | \$ 628.20 | \$ 630.41 | \$ 632.67 | \$ 634.98 | |
| Lino Lakes Elementary School | C | 60 | 60 | 60 | 60 | 60 | consumption |
| | | \$ 591.00 | \$ 594.28 | \$ 597.63 | \$ 601.07 | \$ 604.60 | |
| Single Family Residential - 1 | D | 44 | 44 | 44 | 44 | 44 | consumption |
| | | \$ 99.40 | \$ 101.64 | \$ 103.93 | \$ 106.27 | \$ 108.68 | |
| Single Family Residential - 2 | E | 93 | 93 | 93 | 93 | 93 | consumption |
| | | \$ 233.56 | \$ 239.15 | \$ 244.88 | \$ 250.75 | \$ 256.77 | |
| Progressive Engineering (IRRGTN) | F | 110 | 110 | 110 | 110 | 110 | consumption |
| | | \$ 338.30 | \$ 346.76 | \$ 355.43 | \$ 364.31 | \$ 373.42 | |
| Mountain Manufacturing | G | 24 | 24 | 24 | 24 | 24 | consumption |
| | | \$ 65.72 | \$ 66.86 | \$ 68.03 | \$ 69.24 | \$ 70.47 | |
| Contract Hardware (IRRGTN) | H | 114 | 114 | 114 | 114 | 114 | consumption |
| | | \$ 352.90 | \$ 361.72 | \$ 370.77 | \$ 380.03 | \$ 389.54 | |
| Pomps Tire Service | I | 15 | 15 | 15 | 15 | 15 | consumption |
| | | \$ 88.05 | \$ 88.75 | \$ 89.47 | \$ 90.21 | \$ 90.96 | |
| Hampton Inn & Suites | J | 413 | 413 | 413 | 413 | 413 | consumption |
| | | \$ 1,535.55 | \$ 1,559.44 | \$ 1,583.92 | \$ 1,609.02 | \$ 1,634.75 | |

7. Comparable Communities



8. Conclusions and Recommendations

This study was undertaken to review and analyze the City of Lino Lakes's Water and Sewer Funds to determine the appropriate rate structure and rate levels needed to pay for anticipated operating expenses, to provide for anticipated capital improvements, pay principal and interest on current and anticipated debt, and to provide adequate levels of cash reserves.

The following conclusions were determined as a result of this study and the financial projections prepared:

- We recommend the following increases to the City's Water Rates – with a new Water Treatment Plant:

| | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|-----------------------------------|------------------|----------|----------|----------|----------|----------|----------|
| Residential | 0 - 20,000 | \$ 1.87 | \$ 1.94 | \$ 2.02 | \$ 2.10 | \$ 2.19 | \$ 2.28 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.16 | \$ 2.25 | \$ 2.34 | \$ 2.43 | \$ 2.53 |
| | 40,001 - 80,000 | \$ 2.60 | \$ 2.70 | \$ 2.81 | \$ 2.92 | \$ 3.04 | \$ 3.16 |
| | 80,001 - 120,000 | \$ 3.12 | \$ 3.24 | \$ 3.37 | \$ 3.51 | \$ 3.65 | \$ 3.80 |
| | 120,001 and up | \$ 3.64 | \$ 3.79 | \$ 3.94 | \$ 4.09 | \$ 4.26 | \$ 4.43 |
| | Fixed/REU | \$ 10.00 | \$ 10.00 | \$ 15.00 | \$ 20.00 | \$ 25.00 | \$ 25.00 |
| Non-Residential | 0 - 20,000 | \$ 1.87 | \$ 1.94 | \$ 2.02 | \$ 2.10 | \$ 2.19 | \$ 2.28 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.16 | \$ 2.25 | \$ 2.34 | \$ 2.43 | \$ 2.53 |
| | 40,000 over | \$ 2.35 | \$ 2.44 | \$ 2.54 | \$ 2.64 | \$ 2.75 | \$ 2.86 |
| Non-Residential Irrigation | 0 - 40,000 | \$ 2.60 | \$ 2.70 | \$ 2.81 | \$ 2.92 | \$ 3.04 | \$ 3.16 |
| | 40,001 - 80,000 | \$ 3.12 | \$ 3.24 | \$ 3.37 | \$ 3.51 | \$ 3.65 | \$ 3.80 |
| | 80,001 and up | \$ 3.65 | \$ 3.80 | \$ 3.95 | \$ 4.11 | \$ 4.27 | \$ 4.44 |

8. Conclusions and Recommendations

We recommend the following increases to the City's Water Rates – without a new Water Treatment Plant:

| | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|-----------------------------------|------------------|----------|----------|----------|----------|----------|----------|
| Residential | 0 - 20,000 | \$ 1.87 | \$ 1.92 | \$ 1.96 | \$ 2.01 | \$ 2.06 | \$ 2.12 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.13 | \$ 2.19 | \$ 2.24 | \$ 2.30 | \$ 2.35 |
| | 40,001 - 80,000 | \$ 2.60 | \$ 2.67 | \$ 2.73 | \$ 2.80 | \$ 2.87 | \$ 2.94 |
| | 80,001 - 120,000 | \$ 3.12 | \$ 3.20 | \$ 3.28 | \$ 3.36 | \$ 3.44 | \$ 3.53 |
| | 120,001 and up | \$ 3.64 | \$ 3.73 | \$ 3.82 | \$ 3.92 | \$ 4.02 | \$ 4.12 |
| | Fixed/REU | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 |
| Non-Residential | 0 - 20,000 | \$ 1.87 | \$ 1.92 | \$ 1.96 | \$ 2.01 | \$ 2.06 | \$ 2.12 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.13 | \$ 2.19 | \$ 2.24 | \$ 2.30 | \$ 2.35 |
| | 40,000 over | \$ 2.35 | \$ 2.41 | \$ 2.47 | \$ 2.53 | \$ 2.59 | \$ 2.66 |
| Non-Residential Irrigation | 0 - 40,000 | \$ 2.60 | \$ 2.67 | \$ 2.73 | \$ 2.80 | \$ 2.87 | \$ 2.94 |
| | 40,001 - 80,000 | \$ 3.12 | \$ 3.20 | \$ 3.28 | \$ 3.36 | \$ 3.44 | \$ 3.53 |
| | 80,001 and up | \$ 3.65 | \$ 3.74 | \$ 3.83 | \$ 3.93 | \$ 4.03 | \$ 4.13 |

- We recommend the following increases to the City's Sewer Rates:

| | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|----------------------------|------------|----------|----------|----------|----------|----------|----------|
| Sewer Utility Rates | 0 - 10,000 | \$ 55.70 | \$ 57.09 | \$ 58.52 | \$ 59.98 | \$ 61.48 | \$ 63.02 |
| | > 10,000 | \$ 1.07 | \$ 1.10 | \$ 1.12 | \$ 1.15 | \$ 1.18 | \$ 1.21 |

Customers served by sewer only should also have 2.5% annual rate increases.

- The City should deposit the fixed water fee/REU into the Water Operating Fund and make annual transfers to the Area and Unit Charge Fund to finance capital outlay.
- Current WAC/SAC and water/sewer trunk charges were reviewed and adhere to the previous study methodology. No changes are needed at this time.
- The City should establish the user rates for all the Utility Funds for a three to five-year period. The rates should be reviewed on an annual basis concurrent with the development of the following year's budget.

These recommendations are based on information provided to us by city staff. The City will need to monitor the performance of each of the Funds and make any necessary adjustments based upon its actual performance and on the actual construction costs of the anticipated capital improvements.

City of Lino Lakes, MN Water & Sewer Rate Study

May 3, 2021

Presented by: Patty Kettles

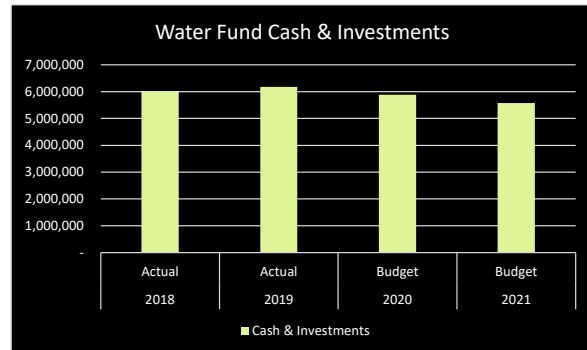
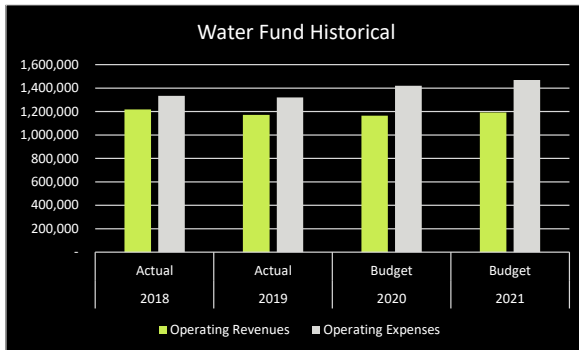


Purpose

- Analyze Water and Sewer Fund Operations & Rates
- Analyze Area & Unit Capital Fund & Rates
- Project rates necessary to fund
 - Operations & Maintenance
 - Debt Service
 - Capital (*including proposed water treatment plant*)
 - Reserves
- Review history of each fund and make forward projections

Water Fund History

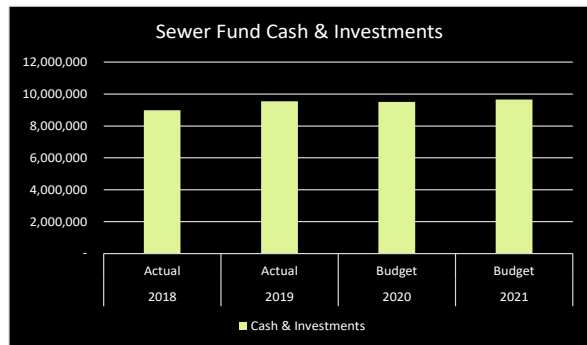
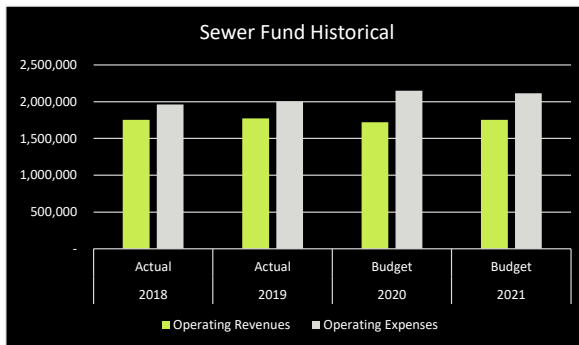
- Observations:
 - Water Fund cash declined slightly
 - Operating losses each year



3

Sewer Fund History

- Observations:
 - Sewer Fund Cash increased slightly
 - Operating losses each year



4

Assumptions

- 2020 & 2021 utility fund budgets
- CIPs for each fund
- # of water accounts; detailed water consumption data
- Growth in customers: 165/year
- 1-6% growth in operating expenses
- 2-3 new FTEs over the 10-year period
- City provided new special assessments projected to be collected
- City projected depreciation

Capital Outlay Assumptions

- Proposed Water Treatment Plant in 2023 is \$21.0M
- Debt is assumed 20 years at 3% for WTP, 15 years at 2.5% for other items

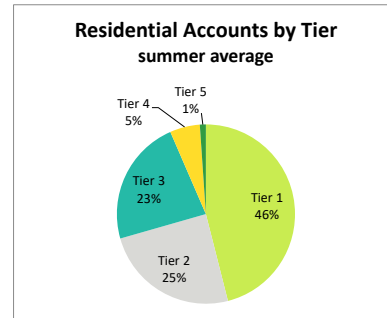
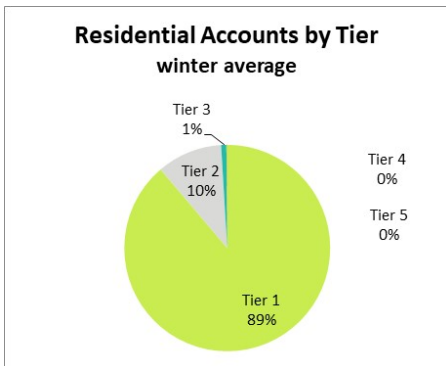
| | Water Utility | Sanitary Sewer Utility | Area and Unit Charge Fund | Area and Unit Charge Bonds | Totals |
|--------------|------------------|------------------------|---------------------------|----------------------------|-------------------|
| 2021 | 682,000 | 58,000 | 1,280,000 | - | 2,020,000 |
| 2022 | 1,929,000 | 259,000 | 1,173,500 | - | 3,361,500 |
| 2023 | 170,000 | 148,500 | 420,000 | 21,667,500 | 22,406,000 |
| 2024 | 681,000 | 716,000 | 811,000 | - | 2,208,000 |
| 2025 | 211,500 | 106,500 | 825,000 | - | 1,143,000 |
| 2026 | 514,500 | 139,500 | 300,000 | - | 954,000 |
| 2027 | 530,000 | 425,000 | - | 3,360,000 | 4,315,000 |
| 2028 | 312,000 | 207,000 | - | - | 519,000 |
| 2029 | 213,000 | 168,000 | - | - | 381,000 |
| 2030 | 595,000 | 525,000 | - | 1,646,347 | 2,766,347 |
| 2031 | 212,500 | 947,500 | 210,000 | - | 1,370,000 |
| Total | 6,050,500 | 3,700,000 | 5,019,500 | 26,673,847 | 41,443,847 |

Rate Equity

| | Residential | Non-Residential | Irrigation | Totals |
|-------------------------|------------------------|----------------------|---------------------|------------------------|
| Total Consumption (gal) | 440,164,000 | 74,340,000 | 32,273,000 | 546,777,000 |
| Revenues | | | | |
| Flat | \$ 200,138.22 | \$ 67,614.08 | \$ 920.00 | \$ 268,672.30 |
| Metered | \$ 909,643.54 | \$ 181,053.92 | \$ 84,684.36 | \$ 1,175,381.82 |
| Total Revenues | \$ 1,109,781.76 | \$ 248,668.00 | \$ 85,604.36 | \$ 1,444,054.12 |
| % of total consumption | 81% | 14% | 6% | |
| % of total revenues | 77% | 17% | 6% | |
| Difference | 4% | -4% | 0% | |

7

Water Use History



| Current Residential Rates | Rate per 1,000 Gallons |
|--|------------------------|
| Flat Fee of \$10 per Residential Equivalent Unit (REU) | \$10.00 |
| 0 - 20,000 gallons | \$1.87 |
| 20,001 - 40,000 gallons | \$2.08 |
| 40,001 - 80,000 gallons | \$2.60 |
| 80,001 - 120,000 gallons | \$3.12 |
| Over 120,000 gallons | \$3.64 |

8

Water Utility – No Rate increases

- Operating losses grow
- Cash declines from \$5.5 million in 2021 to projected \$1.4 million in 2031
- Reserves would not be met in 2031

9

Water Utility – Proposed rate increases (w/WTP)

- 4% annual increases in volume charge
- \$10/REU fee increases \$5/year 2023-2025 to \$25/REU
- Operating losses stable
- Water Operating Fund cash declines from \$5.5 million in 2021 to projected \$5.0 million in 2031
- A&U Fund cash declines from \$8.5 million to \$4.2 million (may want to supplement with operating funds)
- Reserves are met each year

10

Water Utility –Proposed rate increases (no/WTP)

- 2.5% annual increases in volume charge
- \$10/REU fee remains flat over the planning period
- Operating losses grow slightly
- Operating Fund cash is relatively flat at \$5.5 million in 2021 to projected \$5.5 million in 2031; declines to \$4.2M in one year where there is large capital outlay
- A&U Fund cash increases from \$8.5 million to \$11.6 million
- Reserves are met each year

11

Proposed Quarterly Water Rates

With a new WTP

| | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|-----------------------------------|------------------|----------|----------|----------|----------|----------|----------|
| Residential | 0 - 20,000 | \$ 1.87 | \$ 1.94 | \$ 2.02 | \$ 2.10 | \$ 2.19 | \$ 2.28 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.16 | \$ 2.25 | \$ 2.34 | \$ 2.43 | \$ 2.53 |
| | 40,001 - 80,000 | \$ 2.60 | \$ 2.70 | \$ 2.81 | \$ 2.92 | \$ 3.04 | \$ 3.16 |
| | 80,001 - 120,000 | \$ 3.12 | \$ 3.24 | \$ 3.37 | \$ 3.51 | \$ 3.65 | \$ 3.80 |
| | 120,001 and up | \$ 3.64 | \$ 3.79 | \$ 3.94 | \$ 4.09 | \$ 4.26 | \$ 4.43 |
| | Fixed/REU | \$ 10.00 | \$ 10.00 | \$ 15.00 | \$ 20.00 | \$ 25.00 | \$ 25.00 |
| Non-Residential | 0 - 20,000 | \$ 1.87 | \$ 1.94 | \$ 2.02 | \$ 2.10 | \$ 2.19 | \$ 2.28 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.16 | \$ 2.25 | \$ 2.34 | \$ 2.43 | \$ 2.53 |
| | 40,000 over | \$ 2.35 | \$ 2.44 | \$ 2.54 | \$ 2.64 | \$ 2.75 | \$ 2.86 |
| Non-Residential Irrigation | 0 - 40,000 | \$ 2.60 | \$ 2.70 | \$ 2.81 | \$ 2.92 | \$ 3.04 | \$ 3.16 |
| | 40,001 - 80,000 | \$ 3.12 | \$ 3.24 | \$ 3.37 | \$ 3.51 | \$ 3.65 | \$ 3.80 |
| | 80,001 and up | \$ 3.65 | \$ 3.80 | \$ 3.95 | \$ 4.11 | \$ 4.27 | \$ 4.44 |

Without a new WTP

| | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|-----------------------------------|------------------|----------|----------|----------|----------|----------|----------|
| Residential | 0 - 20,000 | \$ 1.87 | \$ 1.92 | \$ 1.96 | \$ 2.01 | \$ 2.06 | \$ 2.12 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.13 | \$ 2.19 | \$ 2.24 | \$ 2.30 | \$ 2.35 |
| | 40,001 - 80,000 | \$ 2.60 | \$ 2.67 | \$ 2.73 | \$ 2.80 | \$ 2.87 | \$ 2.94 |
| | 80,001 - 120,000 | \$ 3.12 | \$ 3.20 | \$ 3.28 | \$ 3.36 | \$ 3.44 | \$ 3.53 |
| | 120,001 and up | \$ 3.64 | \$ 3.73 | \$ 3.82 | \$ 3.92 | \$ 4.02 | \$ 4.12 |
| | Fixed/REU | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 |
| Non-Residential | 0 - 20,000 | \$ 1.87 | \$ 1.92 | \$ 1.96 | \$ 2.01 | \$ 2.06 | \$ 2.12 |
| | 20,001 - 40,000 | \$ 2.08 | \$ 2.13 | \$ 2.19 | \$ 2.24 | \$ 2.30 | \$ 2.35 |
| | 40,000 over | \$ 2.35 | \$ 2.41 | \$ 2.47 | \$ 2.53 | \$ 2.59 | \$ 2.66 |
| Non-Residential Irrigation | 0 - 40,000 | \$ 2.60 | \$ 2.67 | \$ 2.73 | \$ 2.80 | \$ 2.87 | \$ 2.94 |
| | 40,001 - 80,000 | \$ 3.12 | \$ 3.20 | \$ 3.28 | \$ 3.36 | \$ 3.44 | \$ 3.53 |
| | 80,001 and up | \$ 3.65 | \$ 3.74 | \$ 3.83 | \$ 3.93 | \$ 4.03 | \$ 4.13 |

12

Sewer Utility – No rate increases



Operating losses grow



Cash declines from \$9.6 million in 2021 to projected \$6.0 million in 2031



Reserves are met each year

13

Sewer Utility – Proposed rate increases

2.5% annual increases in volume charge

Operating losses stable

Cash declines from \$9.6 million in 2021 to projected \$9.0 million in 2031

Reserves are met each year

14

| | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|---------------------|------------|----------|----------|----------|----------|----------|----------|
| Sewer Utility Rates | 0 - 10,000 | \$ 55.70 | \$ 57.09 | \$ 58.52 | \$ 59.98 | \$ 61.48 | \$ 63.02 |
| | > 10,000 | \$ 1.07 | \$ 1.10 | \$ 1.12 | \$ 1.15 | \$ 1.18 | \$ 1.21 |

Sewer Utility Rate Recommendations
**2.5% annual increase in sewer only service rates also*

Sample quarterly bills for various users

| WATER SAMPLE BILLS - WITH NEW WTP | | | | | | | |
|-----------------------------------|---------|-------------|-------------|-------------|-------------|-------------|-------------|
| | Current | 2022 | 2023 | 2024 | 2025 | | |
| Prison | A | 1695 | 1695 | 1695 | 1695 | 1695 | consumption |
| | | \$ 3,978.25 | \$ 4,136.98 | \$ 4,307.06 | \$ 4,483.74 | \$ 4,667.29 | |
| Centennial School District | B | 43 | 43 | 43 | 43 | 43 | consumption |
| | | \$ 626.05 | \$ 629.49 | \$ 903.07 | \$ 1,176.79 | \$ 1,450.67 | |
| Lino Lakes Elementary School | C | 60 | 60 | 60 | 60 | 60 | consumption |
| | | \$ 591.00 | \$ 596.24 | \$ 831.69 | \$ 1,067.36 | \$ 1,303.25 | |
| Single Family Residential - 1 | D | 44 | 44 | 44 | 44 | 44 | consumption |
| | | \$ 99.40 | \$ 102.98 | \$ 111.70 | \$ 120.56 | \$ 129.59 | |
| Single Family Residential - 2 | E | 93 | 93 | 93 | 93 | 93 | consumption |
| | | \$ 233.56 | \$ 242.50 | \$ 256.80 | \$ 271.47 | \$ 286.53 | |
| Progressive Engineering (IRRGTN) | F | 110 | 110 | 110 | 110 | 110 | consumption |
| | | \$ 338.30 | \$ 351.83 | \$ 365.91 | \$ 380.54 | \$ 395.76 | |
| Mountain Manufacturing | G | 24 | 24 | 24 | 24 | 24 | consumption |
| | | \$ 65.72 | \$ 67.55 | \$ 79.45 | \$ 91.43 | \$ 103.49 | |
| Contract Hardware (IRRIGTN) | H | 114 | 114 | 114 | 114 | 114 | consumption |
| | | \$ 352.90 | \$ 367.02 | \$ 381.70 | \$ 396.96 | \$ 412.84 | |
| Pomps Tire Service | I | 15 | 15 | 15 | 15 | 15 | consumption |
| | | \$ 88.05 | \$ 89.17 | \$ 120.34 | \$ 151.55 | \$ 182.81 | |
| Hampton Inn & Suites | J | 413 | 413 | 413 | 413 | 413 | consumption |
| | | \$ 1,535.55 | \$ 1,573.77 | \$ 1,903.52 | \$ 2,234.86 | \$ 2,567.86 | |

Sample quarterly bills for various users

| WATER SAMPLE BILLS - NO NEWWTP | | | | | | | |
|----------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|
| | | Current | 2022 | 2023 | 2024 | 2025 | |
| Prison | A | 1695 | 1695 | 1695 | 1695 | 1695 | consumption |
| | | \$ 3,978.25 | \$ 4,077.46 | \$ 4,179.14 | \$ 4,283.37 | \$ 4,390.21 | |
| Centennial School District | B | 43 | 43 | 43 | 43 | 43 | consumption |
| | | \$ 626.05 | \$ 628.20 | \$ 630.41 | \$ 632.67 | \$ 634.98 | |
| Lino Lakes Elementary School | C | 60 | 60 | 60 | 60 | 60 | consumption |
| | | \$ 591.00 | \$ 594.28 | \$ 597.63 | \$ 601.07 | \$ 604.60 | |
| Single Family Residential - 1 | D | 44 | 44 | 44 | 44 | 44 | consumption |
| | | \$ 99.40 | \$ 101.64 | \$ 103.93 | \$ 106.27 | \$ 108.68 | |
| Single Family Residential - 2 | E | 93 | 93 | 93 | 93 | 93 | consumption |
| | | \$ 233.56 | \$ 239.15 | \$ 244.88 | \$ 250.75 | \$ 256.77 | |
| Progressive Engineering (IRRGTN) | F | 110 | 110 | 110 | 110 | 110 | consumption |
| | | \$ 338.30 | \$ 346.76 | \$ 355.43 | \$ 364.31 | \$ 373.42 | |
| Mountain Manufacturing | G | 24 | 24 | 24 | 24 | 24 | consumption |
| | | \$ 65.72 | \$ 66.86 | \$ 68.03 | \$ 69.24 | \$ 70.47 | |
| Contract Hardware (IRRGTN) | H | 114 | 114 | 114 | 114 | 114 | consumption |
| | | \$ 352.90 | \$ 361.72 | \$ 370.77 | \$ 380.03 | \$ 389.54 | |
| Pomps Tire Service | I | 15 | 15 | 15 | 15 | 15 | consumption |
| | | \$ 88.05 | \$ 88.75 | \$ 89.47 | \$ 90.21 | \$ 90.96 | |
| Hampton Inn & Suites | J | 413 | 413 | 413 | 413 | 413 | consumption |
| | | \$ 1,535.55 | \$ 1,559.44 | \$ 1,583.92 | \$ 1,609.02 | \$ 1,634.75 | |

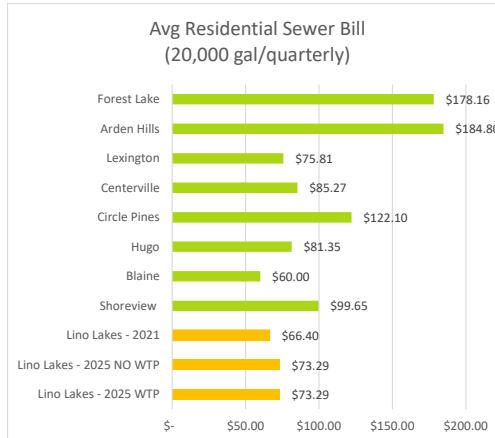
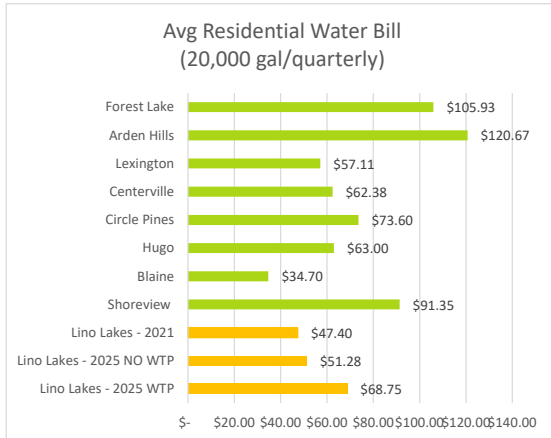
17

Sample quarterly bills for various users

| SEWER SAMPLE BILLS | | | | | | | |
|-------------------------------|---|-------------|-------------|----------------|-------------|-------------|-------------|
| | | Current | 2022 | 2023 | 2024 | 2025 | |
| Centennial School District | B | | | winter average | | | consumption |
| | | \$ 3,213.24 | \$ 3,293.57 | \$ 3,375.91 | \$ 3,460.31 | \$ 3,546.82 | |
| Lino Lakes Elementary School | C | | | winter average | | | consumption |
| | | \$ 2,721.63 | \$ 2,789.67 | \$ 2,859.41 | \$ 2,930.90 | \$ 3,004.17 | |
| Single Family Residential - 1 | D | | | winter average | | | consumption |
| | | \$ 56.77 | \$ 58.19 | \$ 59.64 | \$ 61.14 | \$ 62.66 | |
| Single Family Residential - 2 | E | | | winter average | | | consumption |
| | | \$ 57.84 | \$ 59.29 | \$ 60.77 | \$ 62.29 | \$ 63.84 | |
| Mountain Manufacturing | G | | | winter average | | | consumption |
| | | \$ 126.38 | \$ 129.54 | \$ 132.78 | \$ 136.10 | \$ 139.50 | |
| Pomps Tire Service | I | | | winter average | | | consumption |
| | | \$ 340.62 | \$ 349.14 | \$ 357.86 | \$ 366.81 | \$ 375.98 | |
| Hampton Inn & Suites | J | | | winter average | | | consumption |
| | | \$ 3,969.97 | \$ 4,069.22 | \$ 4,170.95 | \$ 4,275.22 | \$ 4,382.10 | |

18

Comparable Communities Average Residential Bill (20,000 gal/qtr.)



Conclusions & Recommendations

- 1

Increase water volume charges 2.5% annually (no new WTP) or 4% annually (w/ new WTP)
- 2

Increase \$10/REU charge if new WTP is constructed; to \$15/REU – 2023, \$20/REU – 2024 and \$25/REU – 2025-2031
- 3

Deposit REU fixed fee in Water Operating Fund and Transfer to A&U Fund
- 4

Increase sewer volume charges 2.5% annually
- 5

Set rates for a 3–5 year period with annual review at budget time



Questions?

Baker Tilly Municipal Advisors, LLC is a registered municipal advisor and wholly-owned subsidiary of Baker Tilly Virchow Krause, LLP, an accounting firm. Baker Tilly Virchow Krause, LLP trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities.

WORK SESSION STAFF REPORT
Work Session Item No. 3

Date: May 3, 2021
To: City Council
From: Andy Nelson
Re: EAB injections for boulevard trees

Background

The City response to emerald ash borer (EAB) includes removals of boulevard ash trees, insecticide injections that allow us to stagger removals over time, and replacement of these trees with a diverse mix of species. It will take the City about 10 years to remove and replace these trees, barring acquisition of grant funding.

The City has recently entered into an agreement with Rainbow Tree Care to provide injections to prevent ash trees from becoming infested with EAB. Through this program, residents can receive a discount rate for injections if they choose to treat their privately-owned trees. There are some residents that are also interested in paying for treatments of the City-managed boulevard trees in the public right-of-way in order to preserve them and prevent them from being removed and replaced.

Currently, almost all boulevard ash trees are removed by the City Parks crew, which is considerably less expensive than hiring contractors to perform the removals. Most boulevard trees are currently of a size that the Parks crew can safely remove them. As the trees increase in size, the technical complexity of removals also increases. A tree that would be well within the capabilities of the Parks crew to remove today could require a more expensive contracted removal in the future.

Ash trees can live to be well over 100 years old. Even if a current homeowner agrees to treat trees every two years, there is no guarantee that the next homeowner will do the same. Meanwhile, these trees may grow beyond the capabilities of our crew and equipment to remove.

Environmental Board Recommendation:

The Environmental Board discussed this issue at their March 31st, 2021 meeting. The Board voted unanimously to recommend to the Council the staff recommendation that follows:

Staff recommends that resident-financed treatments be limited to privately-owned trees. Boulevard ash trees should be managed in accordance with the City EAB response plan currently in place, which calls for removal and replacement of all boulevard ash trees.

Requested Council Direction:

Staff is seeking Council direction on whether to limit resident-financed treatments to privately-owned trees.

Attachments

None.

WORK SESSION STAFF REPORT
Work Session Item No. 4

Date: May 3, 2021
To: City Council
From: Katie Larsen, City Planner
Re: 23 Century Trail Second Driveway Variance Request

Background

Staff will present the attached May 10, 2021 regular Council agenda item regarding 23 Century Trail and a variance request to allow for a second driveway.

Attachments

1. May 10, 2021 Council Staff Report

Requested Council Direction

None. Discussion Only.

**CITY COUNCIL
AGENDA ITEM 6C**

STAFF ORIGINATOR: Katie Larsen, City Planner

MEETING DATE: May 10, 2021

TOPIC: Consider Resolution No. 21-38 Denying a Variance for a Second Driveway at 23 Century Trail

VOTE REQUIRED: 3/5

INTRODUCTION

Staff is requesting Council consideration of Resolution No. 21-38 denying a variance for a second driveway at 23 Century Trail.

BACKGROUND

The property owner of 23 Century Trail, Derek Sadowski, submitted a Land Use Application for a second curb cut/driveway access variance. He is requesting a second driveway, 10 ft wide, onto Pinto Lane be allowed. There is currently one (1) driveway access onto Century Trail. City ordinance allows for one (1) curb cut/driveway on a single family lot.

ANALYSIS

On August 6, 2020, Derek Sadowski submitted a building permit application to construct a 24 ft wide x 22 ft long detached accessory structure in the rear yard. The permit was issued on August 11, 2020. During construction, he inquired about obtaining a permit for a driveway onto Pinto Lane and was informed that City zoning ordinance did not allow for a second driveway.

Property History

The parcel, 23 Century Trail, is legally described as Lot 3, Block 2, Century Farm North and was platted in 2003. It is 0.31 acres in size. It is a double frontage lot abutting Century Trail (front) and Pinto Lane (rear). Typically, the number of double frontage lots in plats are minimized; however, per the approved Century Farm North PUD Landscape Plan, the rear yard was to be protected by a Tree Preservation Area, remain undeveloped and therefore, not accessed from Pinto Lane. This Tree Preservation Area is also shown on the 2005 as-built survey. Unfortunately, in reviewing historical aerial maps, the trees were removed sometime between 2005 and 2008. See Attachment #2.

Zoning Ordinance

Per City Zoning Ordinance Section 1007.044(3)(h)6: Curb Cut/Driveway Access Location:

- d. A single-family lot in a residential zoning district shall not have more than one driveway accessing a public street.

The property is zoned PUD, Planned Unit Development and is a single-family lot in a residential zoning district. The applicant is requesting a variance to allow for an additional driveway access onto Pinto Lane.

It is also important to note this section of the zoning ordinance applies to residential zoning districts such as R-1, R-2, PUD etc. Larger, rurally zoned parcels are allowed more than one driveway because they typically wider lots.

Applicant's Narrative

Attachment #3 is the applicant's narrative. Staff provides the following clarifying/additional information in *italics*:

1. The applicant states he is requesting a 10-foot wide variance for a second driveway.
 - a. *The variance is actually to allow for a second driveway. The driveway is proposed to be 10 ft wide. The variance is not related to the driveway width.*
2. The applicant states that when the permit was approved on August 10, 2020 he was not aware that residential properties were only allowed one driveway per parcel. He then states it was on August 25, 2020 when he communicated with Diane Hankee, City Engineer, that he was made aware of the ordinance.
 - a. *Per email correspondence between Diane Hankee and the applicant on August 19, 2020, the applicant states "I understand I am not allowed to have a second driveway, but I am wondering how close I can go to Pinto Lane with a surface like class five rock, asphalt or concrete." See Attachment #4.*
 - b. *The applicant knew on or before August 19, 2020 that a second driveway was not allowed and potentially had time to redesign the garage if he wished.*
3. The applicant states that "...without legal access to it (the garage) will cause me to suffer a hardship as I am not able to use this garage for its intended use."
 - a. *The applicant currently has legal access to the detached accessory structure from the front, side and rear yard to store personal property such as domestic supplies, equipment, lawnmowers, bicycles, etc. just as any other property owner has access to their rear yard. It is not a requirement that detached accessory structures be accessible by passenger motor vehicles such as cars, pickup trucks, vans, motorcycles etc. The City has been flexible with property owners occasionally driving motor vehicles over the curb and on grass to pull boats, trailers, campers etc. onto property but only on a limited basis.*
 - b. *Unfortunately, the applicant incorrectly assumed his intended use to park passenger motor vehicles in the detached accessory structure would be allowed.*
 - c. *There are several detached accessory structures in the City with garage doors and no driveway that have legal access and serve the purpose to store personal property. See Attachment #5.*
 - d. *Parking passenger motor vehicles on grass is not allowed. If the applicant is driving and parking personal vehicles in the rear yard, it should cease.*

Building Permit Approval

Staff has been asked why we didn't note on the building permit that a driveway to Pinto Lane was not allowed.

1. The applicant stated during April 14, 2021 Planning & Zoning Board meeting it was not his original intent to construct a driveway when we built the detached accessory structure.
2. It is not illegal to construct an accessory structure with a garage door.
3. There is no regulation that states an accessory structure with a garage door must be accessible by a passenger motor vehicle such as a car, pickup truck, van, motorcycle etc.
4. There are several detached accessory structures in the City with garage doors and no second driveway.
5. The applicant's building permit application and site plan/survey provided no indication that a driveway was intended to be installed. See Attachment #6.
6. Building permit applications are often submitted by the contractor and not reviewed by the property owner.
7. The applicant was aware nine (9) days after the building permit was issued that a second driveway was not allowed.

Off-Street Parking Regulations

City Zoning Ordinance Section 1007.044 regulates off-street parking. Per the section's Purpose Statement:

(1) *Purpose.* The regulation of off-street parking spaces in these zoning regulations is to alleviate or prevent congestion of the public right-of-way and to promote the safety and general welfare of the public, by establishing minimum requirements for off-street parking of motor vehicles upon various parcels of land or structures.

Regulating the number of driveways and implementing access management practices are standard zoning and traffic safety tools. They serve a number of purposes including:

- Minimize conflicts and accidents with vehicle, pedestrian and bicycles using street.
- Preserve areas for on-street parking.
 - In an August 25, 2020 email between the applicant and Diane Hankee, City Engineer, the applicant states, "If there is any way I could be allowed to have a 10 foot wide driveway from my new garage to Pinto Lane, please let me know. For the past couple years, I have been having issues with one neighbor who parks his work truck everyday in front of my 10' gate that I use to access my back yard from Pinto Lane. He refuses to move it when I ask him to which causes me to have to watch for him to be at work so I can get into my back yard with a vehicle. I would be more than willing to use any surface you would require for this driveway if allowed to have one."
 - There are currently conflicts with on-street parking and the illegal driveway.

- Minimize impact and maintenance costs to public right-of-way and utility corridors.
 - An analysis by WSB on recent street reconstruction projects indicate driveway replacement costs range from \$2,000 to \$5,000 per driveway.
- Maintain yard green space and enhance the streetscape.
- Preserve street snow storage.
- Minimize impervious surfaces.

Findings of Fact

Resolution No. 21-38 details the findings of fact.

RECOMMENDATION

Staff recommends denial of the variance.

The Planning & Zoning Board reviewed the variance application on April 14, 2021. A motion to deny the variance failed due to a lack of a second. Another motion to approve the variance failed on a 2-4 vote with the Chair abstaining.

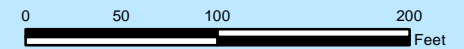
The Planning & Zoning did recommend consideration of a zoning ordinance text amendment to allow for multiple driveways. The City will review this section of the ordinance as part of the upcoming zoning ordinance update we are starting as part of the implementation of the 2040 Comprehensive Plan.

ATTACHMENTS

1. Site Location & Aerial Map
2. 2005 & 2008 Aerial Maps
3. Applicant's Narrative and Proposed Site Plan
4. Email Correspondence
5. Photo Examples of Other Detached Structures
6. Site Plan Submitted with Building Permit Application
7. Resolution No. 21-38



Site Location & Aerial Map 23 Century Trail



2005 Aerial Map-23 Century Trail



Parcel Information:

07-31-22-32-0052
 23 CENTURY TRL
 LINO LAKES
 MN 55014

Approx. Acres: 0.31
 Plat: CENTURY FARM NORTH
 Commissioner: JEFF REINERT

Owner Information:

SADOWSKI DEREK
 23 CENTURY TRL
 LINO LAKES
 MN
 55014

2008 Aerial Map-23 Century Trail



Parcel Information:

07-31-22-32-0052
23 CENTURY TRL
LINO LAKES
MN 55014

Approx. Acres: 0.31
Plat: CENTURY FARM NORTH
Commissioner: JEFF REINERT

Owner Information:

SADOWSKI DEREK
23 CENTURY TRL
LINO LAKES
MN
55014

Application for Variance

I am submitting this application to the City of Lino Lakes to consider my request for a 10-foot variance for a second driveway that would provide access from Pinto Lane to the detached garage I constructed in my back yard in September 2020. Currently my property has a chain link fence around the backyard and an existing 10-foot gate to access my yard from Pinto Lane. The rear of my property has approximately 55 feet of curb at Pinto Lane, by allowing a 10-foot variance should not affect any parking on Pinto Lane as there is currently not enough room to park three vehicles and this 10-foot variance would still allow for a vehicle to park on either side of it.

At the time the permit to construct this garage was approved by the city on August 10, 2020, I was not aware that residential properties were only allowed one driveway per parcel. Between August 14th and August 19th, I spent \$18,498.08 on building materials and the installation of the concrete garage floor and course of block. It was on August 25th, 2020 when I reached out to Diane Hankee to discuss a second driveway and what the process was to install it. It was during this time that Diane mentioned second driveways were not allowed and copied Katie Larsen on the email for me to discuss this with her further. While I certainly understand the need for codes and ordinances, not all properties are the same and exceptions should be considered based on the individual property. The final cost to construct this garage is approximately \$35,000.00 and without a having legal access to it will cause me to suffer a hardship as I am not able to use this garage for its intended use. I appreciate the City of Lino Lakes considering my request and look forward to hearing from you. Please reach out to me anytime with any questions at 651.269.2158. Thank you!!!

HY-LAND SURVEYING, P.A. ©

LAND SURVEYORS

906.2 Proposed Top of Block
 905.8 Proposed Garage Floor
 903.0 Proposed Lowest Floor

8700 Jefferson Highway
 Osseo, Minnesota 55369
 PHONE (763)493-5761
 FAX (763)493-5781

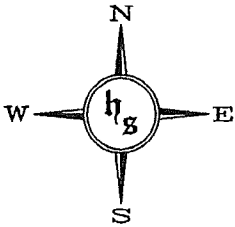
INVOICE NO. 28,693
 F.B. NO. 303-47
 SCALE 1" = 30'

Type of Building -
Split Walkout

Surveyors Certificate

NOTE: PROPERTY CORNERS
 SET BY DEVELOPERS SURVEYOR

- Denotes Iron Monument
- Denotes Wood Hub Set For Excavation Only
- x000.0 Denotes Existing Elevation
- Denotes Proposed Elevation
- ← Denotes Surface Drainage

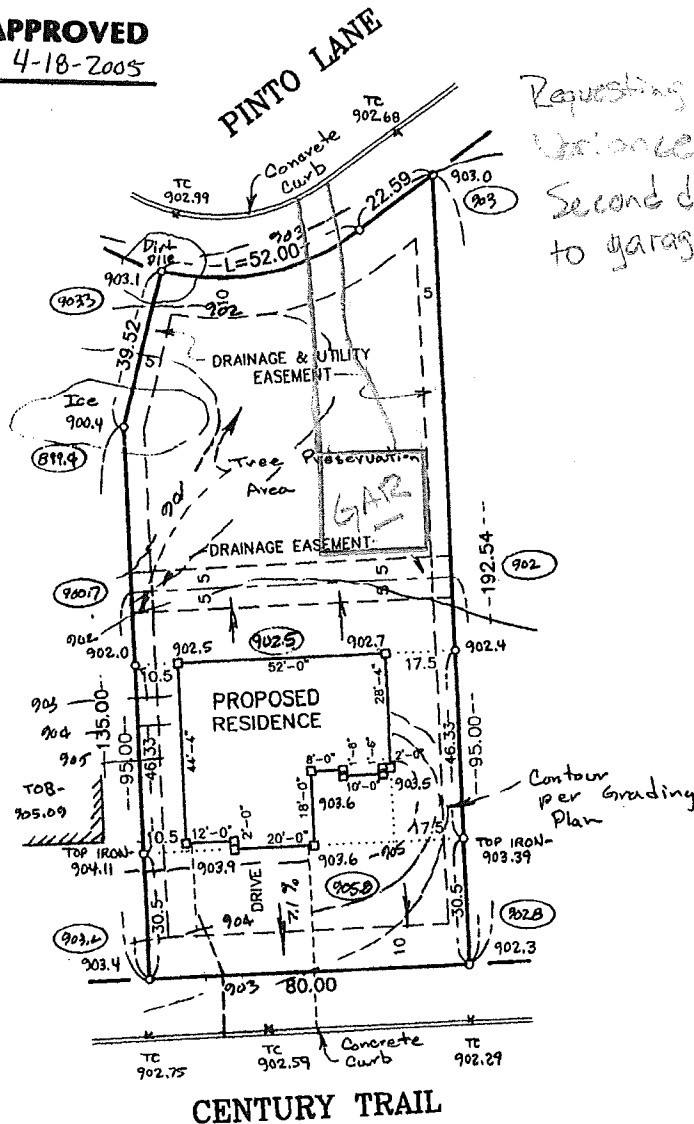


SHARPER HOMES

Property Located In Part Of
 SW 1/4, Sec. 7, Twp. 31, R. 22.

APPROVED

4-18-2005



LOT 3, BLOCK 2, CENTURY FARM NORTH

This survey is certified only to the above named person or persons and not to subsequent owners, mortgages or title insurers.
 The only easements shown are from plots of record of information provided by client. All building dimensions and floor elevations must be verified by client.

I hereby certify that this survey was prepared by me or under my direct supervision, and that I am a duly Registered Land Surveyor under the laws of the State of Minnesota.

Surveyed by us this 23rd day of March, 20 05

Signed

Milton E. Hyland

Milton E. Hyland, Minn. Reg. No. 20262

Revised 13-25-05
 Revised 4-14-05



Attachment #4

From: [Katie Larsen](#)
To: [Derek Sadowski](#); [Diane Hankee](#)
Subject: RE: Vacating an easement
Date: Wednesday, August 26, 2020 7:41:54 AM

Morning Derek,

Unfortunately, city ordinance does not allow for a second driveway onto Pinto Lane. Pinto Lane should not be used as access to your rear yard on a regular basis. I can appreciate the need perhaps once or twice a year but that should really be all.

I will also note you are allowed 1 attached garage and 1 detached accessory structure. Both structures combined cannot exceed 1,200 sf. It looks like you have 1 detached shed so that would have to be removed in order to build another accessory structure.

Thank you,

Katie A. Larsen, AICP
City Planner
City of Lino Lakes
600 Town Center Pkwy
Lino Lakes, MN 55014-1182
651-982-2426 direct
651-982-2400 main
651-982-2499 fax
klarsen@linolakes.us

-----Original Message-----

From: Derek Sadowski
→ Sent: Tuesday, August 25, 2020 2:49 PM
To: Diane Hankee
Cc: Katie Larsen
Subject: Re: Vacating an easement

Thank you for the response Diane

I was not going to vacate those easement until now since I decided to build a garage in my back yard.

→ If there is any way I could be allowed to have a 10 foot wide driveway from my new garage to Pinto Lane, please let me know. For the past couple years, I have been having issues with one neighbor who parks his work truck everyday in front of my 10' gate that I use to access my back yard from Pinto Lane. He refuses to move it when I ask him to which causes me to have to watch for him to be at work so I can get into my back yard with a vehicle. I would be more than willing to use any surface you would require for this driveway if allowed to have one.

I will be having the utilities marked again in my driveway and will send to you when they are marked.

Again, thanks for all your help, I really appreciate it!!!

Derek Sadowski
Lieutenant - Fire Division
Station 1

Lino Lakes Public Safety Department
651-269-2158

> On Aug 25, 2020, at 14:19, Diane Hankee <DHankee@linolakes.us> wrote:

>

> Derek,

> The procedure is still the same. I have attached the 2009 letter providing direction. I have also attached the easement document which identifies the easement for drainage purposes.

>

> I never received the pictures after you did the gopher one locate?

>

> Regarding the garage and driveway, I have cc our City planner, Katie, who will respond.

>

> Thank you,

>

> -----Original Message-----

> From: Derek Sadowski

→ > Sent: Wednesday, August 19, 2020 1:38 PM

> To: Diane Hankee <DHankee@linolakes.us>

> Cc: Derek Sadowski <DSadowski@linolakes.us>

> Subject: Re: Vacating an easement

>

> Hi Diana

>

> It's been nearly 2 years since we last discussed these easements in my back yard of 23 Century Trail and having them vacated, so I was wondering if you could please refresh my memory on the process and what I would need to do to start this? I believe I would need to have a survey done but forget what else I need to do and who I would submit the paperwork to.

>

→ > Also, we are putting a garage in our back yard that will be facing Pinto Lane (concrete was just poured Monday). I understand I am not allowed to have a second driveway, but I am wondering how close I can go to Pinto Lane with a surface like class five rock, asphalt or concrete? I just want to make sure I follow all city codes.

>

> Thanks,

>

> Derek Sadowski

> Lieutenant - Fire Division

> Station 1

> Lino Lakes Public Safety Department

> 651-269-2158

>

>> On Aug 29, 2018, at 10:02, Diane Hankee <diane.hankee@ci.lino-lakes.mn.us> wrote:

>>

>> Was there anything marked back there, if so please send pictures. Not that I cannot come out, but good to have on file and show Council if needed.

>>

>>

>> Thank you,

>>

>> Diane Hankee, PE

>> City Engineer

>> City of Lino Lakes

>> 651-982-2430

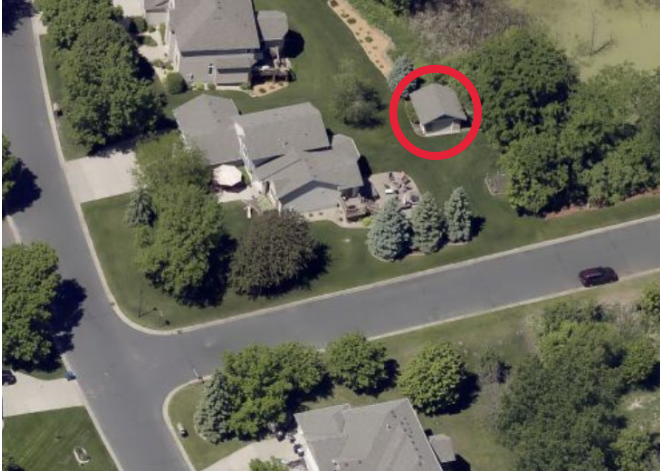
>> Diane.hankee@ci.lino-lakes.mn.us

>>

>>

>> -----Original Message-----

Attachment #5-Examples of Detached Structures with Garage Doors and No Driveway



HY-LAND SURVEYING, P.A. ©

LAND SURVEYORS

906.2 Proposed Top of Block
905.0 Proposed Garage Floor
903.0 Proposed Lowest Floor

8700 Jefferson Highway
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INVOICE NO. 28,693
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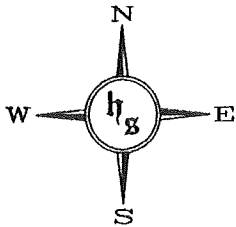
NOTE: PROPERTY CORNERS
 SET BY DEVELOPERS SURVEYOR

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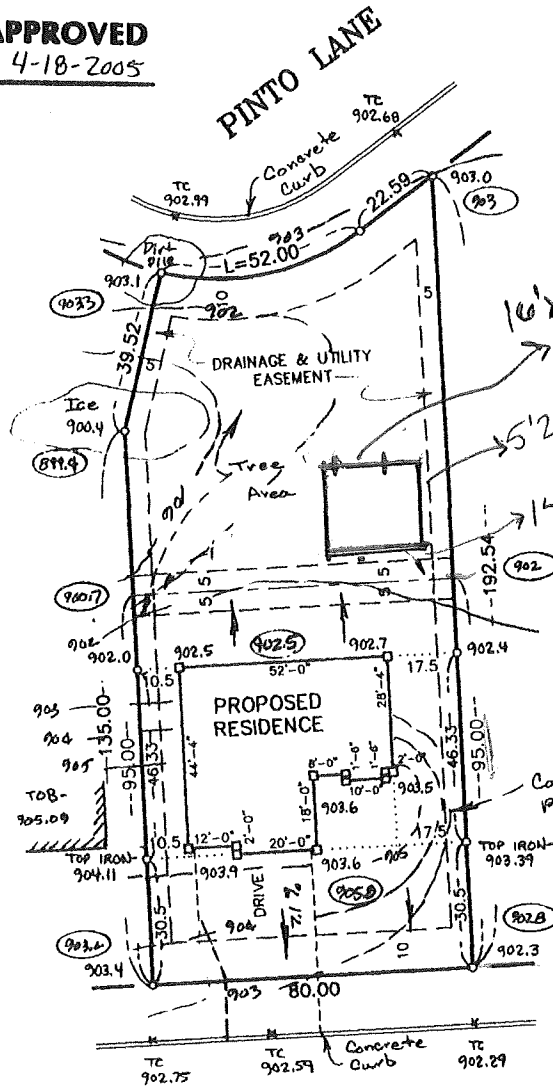


SHARPER HOMES

Property Located In Part Of
SW 1/4, Sec. 7, Twp. 31, R. 22.

APPROVED

4-18-2005



16' x 8' Garage Door Facing Pinto Lane

5'2" From side lot Line
 14'2" From Rear OF HOUSE

locate and mark East Property Corner markers & Easements

not allowed easement

CENTURY TRAIL

LOT 3, BLOCK 2, CENTURY FARM NORTH

This survey is certified only to the above named person or persons and not to subsequent owners, mortgages or title insurers.
 The only easements shown are from plats of record of information provided by client. All building dimensions and floor elevations must be verified by client.

I hereby certify that this survey was prepared by me or under my direct supervision, and that I am a duly Registered Land Surveyor under the laws of the State of Minnesota.

Signed

Milton E. Hyland, Minn. Reg. No. 20262

Surveyed by us this 23rd day of March, 20 05

Revised 3-25-05
 Revised 4-14-05

4/12

**CITY OF LINO LAKES
RESOLUTION NO. 21-38**

**RESOLUTION DENYING A VARIANCE FOR A
SECOND DRIVEWAY AT 23 CENTURY TRAIL**

WHEREAS, the property owner of 23 Century Trail, Derek Sadowski, submitted a Land Use Application for a second curb cut/driveway access variance; and

WHEREAS, the legal description of the property is as follows:

Lot 3, Block 2, Century Farm North, Anoka County, MN; and

WHEREAS, the property is zoned PUD, Planned Unit Development and is a single-family lot in a residential zoning district; and

WHEREAS, per City Zoning Ordinance Section 1007.044(3)(h)6: Curb Cut/Driveway Access Location.

- d. A single-family lot in a residential zoning district shall not have more than one driveway accessing a public street.; and

WHEREAS, the property owner current has one driveway onto Century Trail and wishes to construct a second driveway onto Pinto Lane; and

WHEREAS, the Planning & Zoning Board reviewed the variance application on April 14, 2021. A motion to deny the variance failed due to a lack of a second. Another motion to approve the variance failed on a 2-4 vote with the Chair abstaining.

NOW, THEREFORE BE IT RESOLVED by The City Council of The City of Lino Lakes hereby makes the following:

FINDINGS OF FACT

No variance shall be granted unless it meets all the criteria in paragraphs 1. through 7. below. The City shall make findings regarding compliance with these criteria.

1. The variance shall be in harmony with the general purposes and intent of the ordinance.

The general purpose and intent of the Off-Street Parking ordinance is to alleviate or prevent congestion of the public right-of-way and to promote the safety and general welfare of the public, by establishing minimum requirements for off-street parking of motor vehicles upon various parcels of land or structures.

The variance to allow for a second curb cut/ driveway access is not harmonious with the general purposes and intent of the ordinance because it increases public right-of-way congestion, decreases safety and diminishes the general welfare of the public.

2. The variance shall be consistent with the comprehensive plan.

Per the 2040 Comprehensive Plan, the property is guided for Low Density Residential land use.

The variance request is not consistent with the comprehensive plan. The applicant's residential property is intended for a single family dwelling with a garage, accessory structure and one (1) driveway.

3. There shall be practical difficulties in complying with the ordinance. "Practical difficulties," as used in connection with the granting of a variance, means that the property owner proposes to use the property in a reasonable manner not permitted by the ordinance. Economic considerations alone do not constitute practical difficulties. Practical difficulties include, but are not limited to, inadequate access to direct sunlight for solar energy systems.

The property owner proposes to use the property in a reasonable manner with the construction of a detached accessory structure; however, there is no practical difficulty in complying with the required one (1) curb cut/driveway access.

The cost of the detached accessory structure alone does not constitute a practical difficulty.

4. The plight of the landowner shall be due to circumstances unique to the property not created by the landowner.

The plight of the landowner was created by the landowner. There are no unique circumstances to the property causing them to not be able to comply with the ordinance of only having one (1) driveway.

5. The variance shall not alter the essential character of the locality.

The variance will alter the essential character of the locality which is a single family residential neighborhood with houses with one (1) driveway.

6. A variance shall not be granted for any use that is not allowed under the ordinance for property in the zoning district where the subject site is located.

The variance will not be granted for any use that is not allowed under the ordinance for property in the zoning district. The property is zoned PUD, Planned Unit Development for a residential subdivision and driveways are consistent with residential uses.

7. In accordance with MN Stat. 462.357, Subp. 6, variances shall be granted for earth sheltered construction as defined in MN Stat. 216C.06, Subd. 14, when in harmony with the zoning ordinance.

Not applicable.

BE IT FURTHER RESOLVED by The City Council of the City of Lino Lakes hereby denies a variance request to allow for a second driveway at 23 Century Trail.

Adopted by the Council of the City of Lino Lakes this 10th day of May, 2021.

The motion for the adoption of the foregoing resolution was introduced by Council Member _____ and was duly seconded by Council Member _____ and upon vote being taken thereon, the following voted in favor thereof:

The following voted against same:

Rob Rafferty, Mayor

ATTEST:

Julianne Bartell, City Clerk

23 Century Trail Second Driveway Variance

Work Session

May 3, 2021

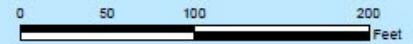


Background

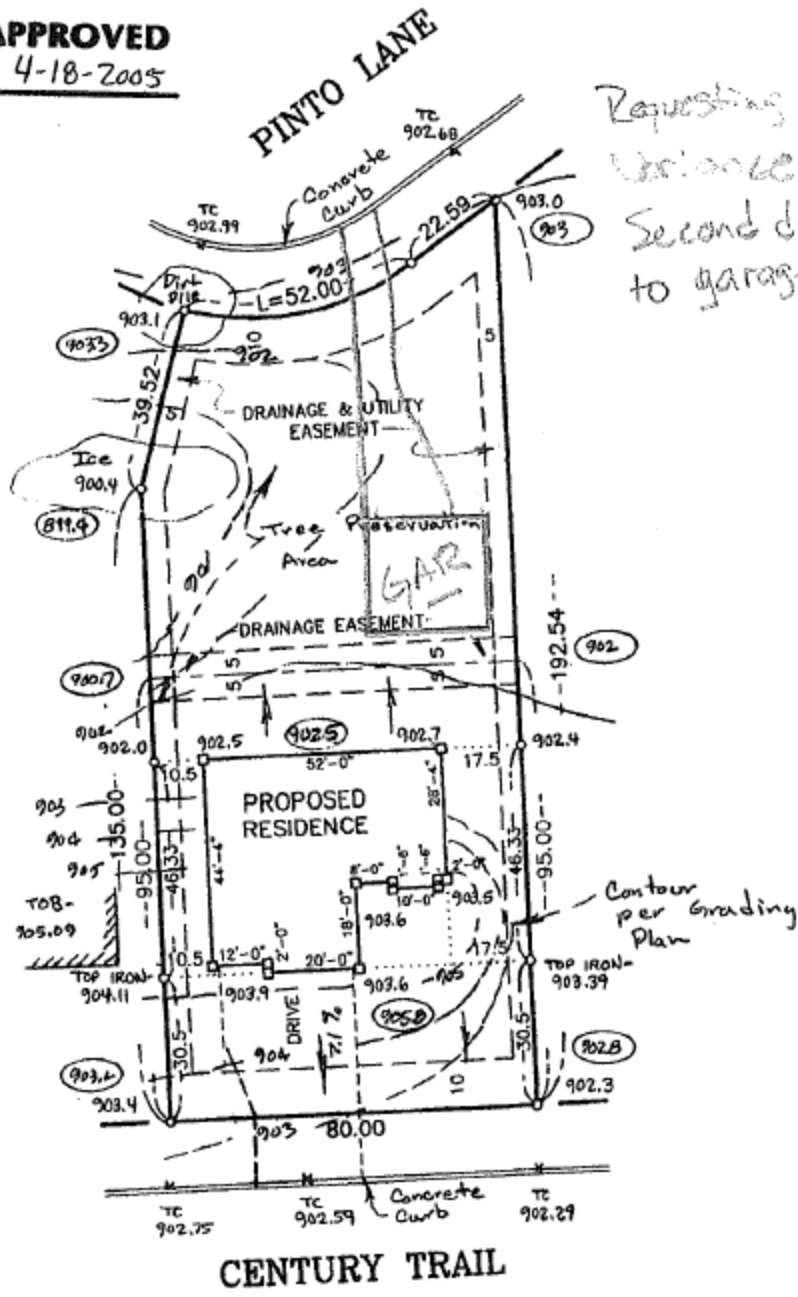
- Applicant and Owner: Derek Sadowski
- Land Use Application:
 - Variance to allow for a second driveway
- Applicant is requesting a second driveway, 10 ft wide, onto Pinto Lane be allowed.
- City ordinance allows for one (1) curb cut/driveway on a single family lot.



Site Location & Aerial Map 23 Century Trail



APPROVED
4-18-2005



Requesting 10 foot
Variance for
Second driveway
to garage.

Applicant's Variance Application

- Existing driveway onto Century Trail
- Requesting additional driveway onto Pinto Lane

**Applicant's
Building
Permit
Application**

LAND SURVEYING, P.A. ©

LAND SURVEYORS

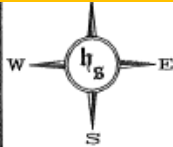
8700 Jefferson Highway
Osseo, Minnesota 55369
PHONE (763)493-5761
FAX (763)493-5781

Surveyors Certificate

NOTE: PROPERTY CORNERS
SET BY DEVELOPERS SURVEYOR

INVOICE NO. 28,893
F.B. NO. 303-47
SCALE 1" = 30'

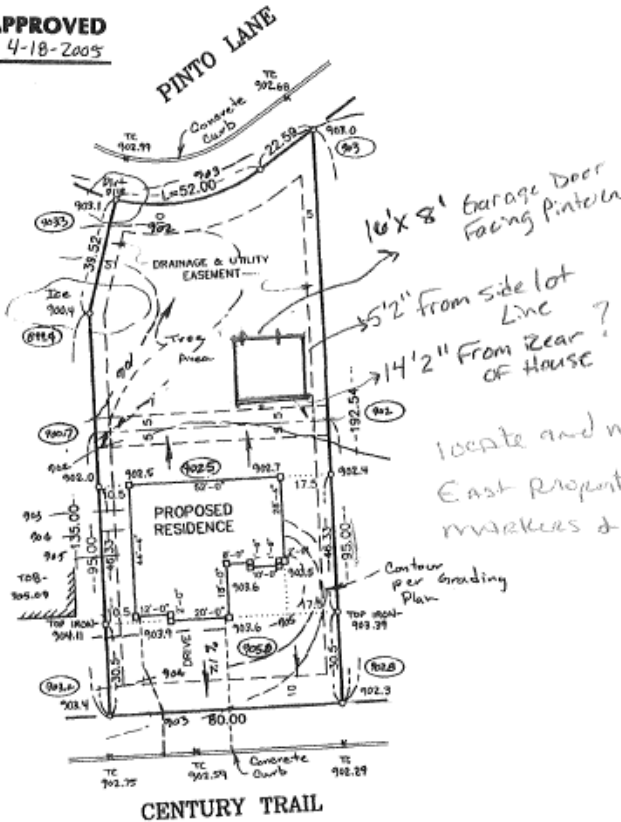
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SHARPER HOMES

Property Located in Part Of
SW 1/4, Sec. 7, Twp. 31, R. 22.

APPROVED
4-18-2005



LOT 3, BLOCK 2, CENTURY FARM NORTH

This survey is certified only to the above named person or persons and not to subsequent owners, mortgagees or title insurers. The only easements shown are from plats of record of information provided by client. All building dimensions and floor elevations must be verified by client.

I hereby certify that this survey was prepared by me or under my direct supervision, and that I am a duly Registered Land Surveyor under the laws of the State of Minnesota.

Signed

Milton E. Hyland

Milton E. Hyland-Minn. Reg. No. 20262

Surveyed by us this 23rd day of March, 2005

Revised 12-25-05

Background

- August 6, 2020:
 - Applicant submitted building permit for 24' x 22' detached accessory structure in rear yard
- August 11, 2020:
 - Building permit issued
- During construction, applicant inquired about driveway permit onto Pinto Lane
- Informed City ordinance did not allow for a second driveway

2005 Aerial Map-23 Century Trail



Parcel Information:

07-31-22-32-0052
 23 CENTURY TRL
 LINO LAKES
 MN 55014

Approx. Acres: 0.31
 Plat: CENTURY FARM NORTH
 Commissioner: JEFF REINERT

Owner Information:

SADOWSKI DEREK
 23 CENTURY TRL
 LINO LAKES
 MN
 55014

Anoka County GIS

1:1,200

Date: 3/23/2021

Disclaimer: Map and parcel data are believed to be accurate, but accuracy is not guaranteed. This is not a legal document and should not be substituted for a title search, appraisal, survey, or for zoning verification.

2008 Aerial Map-23 Century Trail



Parcel Information:

07-31-22-32-0052
23 CENTURY TRL
LINO LAKES
MN 55014

Approx. Acres: 0.31
Plat: CENTURY FARM NORTH
Commissioner: JEFF REINERT

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23 CENTURY TRL
LINO LAKES
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Anoka County GIS

1:1,200

Date: 3/23/2021

Disclaimer: Map and parcel data are believed to be accurate, but accuracy is not guaranteed. This is not a legal document and should not be substituted for a title search, appraisal, survey, or for zoning verification.

Zoning Ordinance

Per City Zoning Ordinance Section 1007.044(3)(h)6: Curb Cut/Driveway Access Location:

- d. A single-family lot in a residential zoning district shall not have more than one driveway accessing a public street.

Zoning Ordinance

- Property is zoned PUD, Planned Unit Development and is a single-family lot in a residential zoning district.
- Applicant is requesting a variance to allow for an additional driveway access onto Pinto Lane.
- It is also important to note this section of the zoning ordinance applies to residential zoning districts such as R-1, R-2, PUD etc.
- Larger, rurally zoned parcels are allowed more than one driveway because they typically wider lots.

Applicant's Narrative

1. The applicant states he is requesting a 10-foot wide variance for a second driveway.
 - a. *The variance is actually to allow for a second driveway.*
 - *The proposed driveway is to be 10 ft wide.*
 - *The variance is **not** related to the driveway width.*

Applicant's Narrative

2. The applicant states that when the permit was approved on August 10, 2020 he was not aware that residential properties were only allowed one driveway per parcel.

- He then states it was on August 25, 2020 when he communicated with Diane Hankee, City Engineer, that he was made aware of the ordinance.

Applicant's Narrative

- a. *Per email correspondence between Diane Hankee and the applicant on August 19, 2020, the applicant states “I understand I am not allowed to have a second driveway, but I am wondering how close I can go to Pinto Lane with a surface like class five rock, asphalt or concrete.” See Attachment #4.*
- b. *The applicant knew on or before August 19, 2020 that a second driveway was not allowed and potentially had time to redesign the garage if he wished.*

Applicant's Narrative

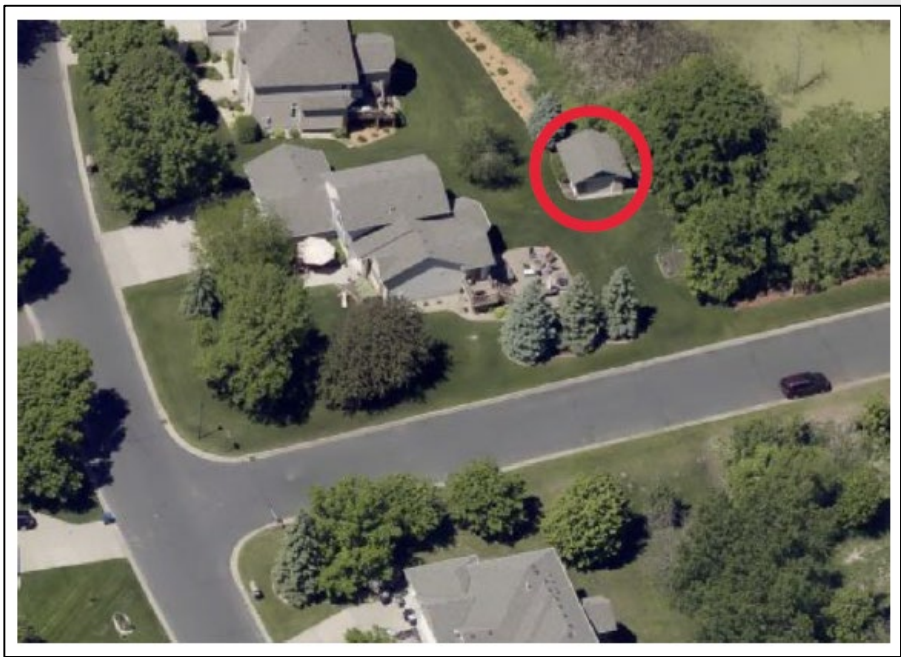
3. The applicant states that “...without legal access to it (the garage) will cause me to suffer a hardship as I am not able to use this garage for its intended use.”
 - a. *The applicant currently has legal access to the detached accessory structure from the front, side and rear yard to store personal property such as domestic supplies, equipment, lawnmowers, bicycles, etc. just as any other property owner has access to their rear yard.*

Applicant's Narrative

- *It is not a requirement that detached accessory structures be accessible by passenger motor vehicles such as cars, pickup trucks, vans, motorcycles etc.*
- *The City has been flexible with property owners occasionally driving motor vehicles over the curb and on grass to pull boats, trailers, campers etc. onto property but only on a limited basis.*

Applicant's Narrative

- *b. Unfortunately, the applicant incorrectly assumed his intended use to park passenger motor vehicles in the detached accessory structure would be allowed.*
- *c. There are several detached accessory structures in the City with garage doors and no driveway that have legal access and serve the purpose to store personal property.*
- *d. Parking passenger motor vehicles on grass is not allowed. If the applicant is driving and parking personal vehicles in the rear yard, it should cease.*



Examples of Detached Accessory Structures with Garage Doors and No Driveway

Building Permit Approval

Staff has been asked why we didn't note on the building permit that a driveway to Pinto Lane was not allowed.

1. The applicant stated during April 14, 2021 Planning & Zoning Board meeting it was not his original intent to construct a driveway when he built the detached accessory structure.
2. It is not illegal to construct an accessory structure with a garage door.
3. There is no regulation that states an accessory structure with a garage door must be accessible by a passenger motor vehicle such as a car, pickup truck, van, motorcycle etc.

Building Permit Approval

4. There are several detached accessory structures in the City with garage doors and no second driveway.
5. The applicant's building permit application and site plan/survey provided no indication that a driveway was intended to be installed.
6. Building permit applications are often submitted by the contractor and not reviewed by the property owner.
7. The applicant was aware nine (9) days after the building permit was issued that a second driveway was not allowed.

HY-LAND SURVEYING, P.A. ©

LAND SURVEYORS

INVOICE NO. 28,893
F.B. NO. 303-47
SCALE 1" = 30'

906.1 Proposed Top of Block
905.0 Proposed Garage Floor
903.0 Proposed Lowest Floor

8700 Jefferson Highway
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PHONE (763)493-5761
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○ Denotes Iron Monument
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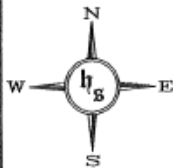
Type of Building -
Split Walkout

Surveyors Certificate

NOTE: PROPERTY CORNERS
SET BY DEVELOPERS SURVEYOR

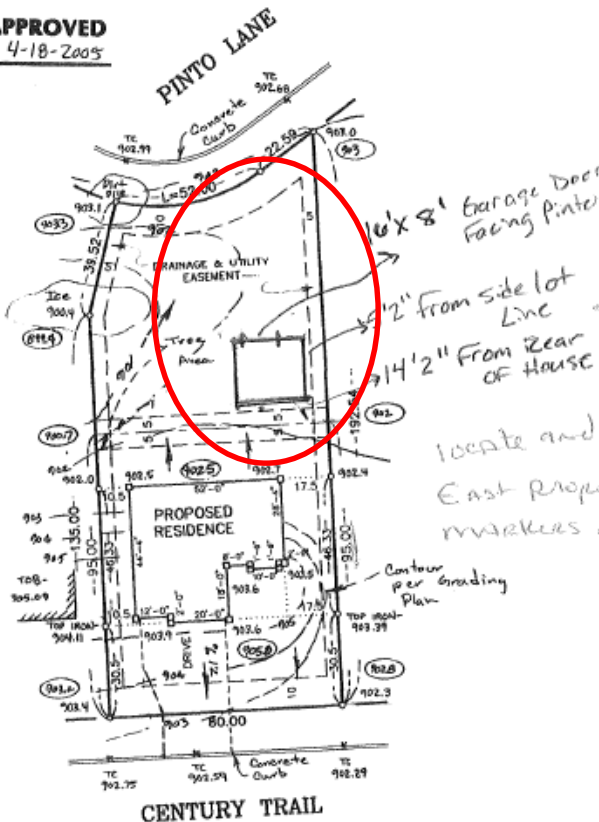
x000.0 Denotes Existing Elevation
○ Denotes Proposed Elevation
← Denotes Surface Drainage

Property Located In Part Of
SW 1/4, Sec. 7, Twp. 31, R. 22



SHARPER HOMES

APPROVED
4-18-2005



16' x 8' Garage Door Facing Pinto
12' from side lot line
14'2" from rear of house
locate and East Prop. markers
Contour per Grading Plan

LOT 3, BLOCK 2, CENTURY FARM NORTH

This survey is certified only to the above named person or persons and not to subsequent owners, mortgagees or title insurers. The only easements shown are from plats of record of information provided by client. All building dimensions and floor elevations must be verified by client.

I hereby certify that this survey was prepared by me or under my direct supervision, and that I am a duly Registered Land Surveyor under the laws of the State of Minnesota.

Signed

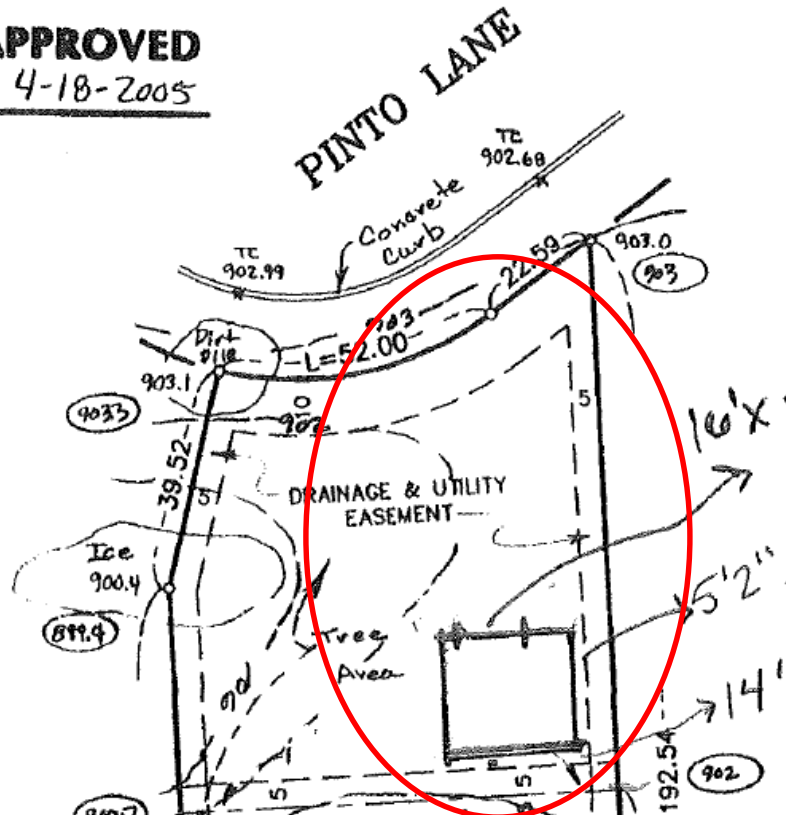
Milton E. Hyland

Milton E. Hyland, Minn. Reg. No. 20262

Surveyed by us this 23rd day of March, 2005

APPROVED

4-18-2005



4/12

Off-Street Parking Regulations

City Zoning Ordinance Section 1007.044 regulates off-street parking. Per the section's Purpose Statement:

(1) Purpose. The regulation of off-street parking spaces in these zoning regulations is to alleviate or prevent congestion of the public right-of-way and to promote the safety and general welfare of the public, by establishing minimum requirements for off-street parking of motor vehicles upon various parcels of land or structures.

Off-Street Parking Regulations

- Regulating the number of driveways and implementing access management practices are standard zoning and traffic safety tools.
- Regulations serve a number of purposes including:
 - Minimize conflicts and accidents with vehicle, pedestrian and bicycles using street.
 - Preserve areas for on-street parking.

Off-Street Parking Regulations

- Minimize impact and maintenance costs to public right-of-way and utility corridors.
 - An analysis by WSB on recent street reconstruction projects indicate driveway replacement costs range from \$2,000 to \$5,000 per driveway.
- Maintain yard green space and enhance the streetscape.
- Preserve street snow storage.
- Minimize impervious surfaces.

Findings of Fact-Variance

- No variance shall be granted unless it meets all the criteria in paragraphs 1. through 7. below.
- The City shall make findings regarding compliance with these criteria.

Findings of Fact-Variance

1. The variance shall be in **harmony** with the general purposes and intent of the **ordinance**.

- *The general purpose and intent of the Off-Street Parking ordinance is to:*
 - *alleviate or prevent congestion of the public right-of-way*
 - *promote the safety and general welfare of the public, by establishing minimum requirements for off-street parking of motor vehicles upon various parcels of land or structures.*

Findings of Fact-Variance

- *The variance to allow for a second curb cut/ driveway access is **not** harmonious with the general purposes and intent of the ordinance because it:*
 - *increases public right-of-way congestion*
 - *decreases safety*
 - *diminishes the general welfare of the public*

Findings of Fact-Variance

2. The variance shall be **consistent with the comprehensive plan**.

- *Per the 2040 Comprehensive Plan, the property is guided for Low Density Residential land use.*
- *The variance request is **not** consistent with the comprehensive plan.*
- *The applicant's residential property is intended for a single family dwelling with a garage, accessory structure and one (1) driveway.*

Findings of Fact-Variance

3. There shall be **practical difficulties in complying with the ordinance**. “Practical difficulties,” as used in connection with the granting of a variance, means that the property owner proposes to use the property in a reasonable manner not permitted by the ordinance. **Economic considerations alone do not constitute practical difficulties**. Practical difficulties include, but are not limited to, inadequate access to direct sunlight for solar energy systems.

Findings of Fact-Variance

- *The property owner proposes to use the property in a reasonable manner with the construction of a detached accessory structure; however, there is **no practical difficulty** in complying with the required one (1) curb cut/driveway access.*
- *The cost of the detached accessory structure alone does not constitute a practical difficulty.*

Findings of Fact-Variance

4. The **plight** of the landowner shall be due to **circumstances unique** to the property **not created by the landowner**.

- *The plight of the landowner was created by the landowner.*
- *There are **no unique circumstances** to the property causing them to not be able to comply with the ordinance of only having one (1) driveway.*

Findings of Fact-Variance

5. The variance shall not alter the **essential character** of the locality.

- *The variance will alter the essential character of the locality which is a single family residential neighborhood with houses with one (1) driveway.*

Findings of Fact-Variance

6. A variance shall not be granted **for any use that is not allowed under the ordinance** for property in the zoning district where the subject site is located.

- *The variance will not be granted for any use that is not allowed under the ordinance for property in the zoning district.*
- *The property is zoned PUD, Planned Unit Development for a residential subdivision and driveways are consistent with residential uses.*

Findings of Fact-Variance

7. In accordance with MN Stat. 462.357, Subp. 6, variances shall be granted for **earth sheltered construction** as defined in MN Stat. 216C.06, Subd. 14, when in harmony with the zoning ordinance.

- *Not applicable.*

Staff Recommendation

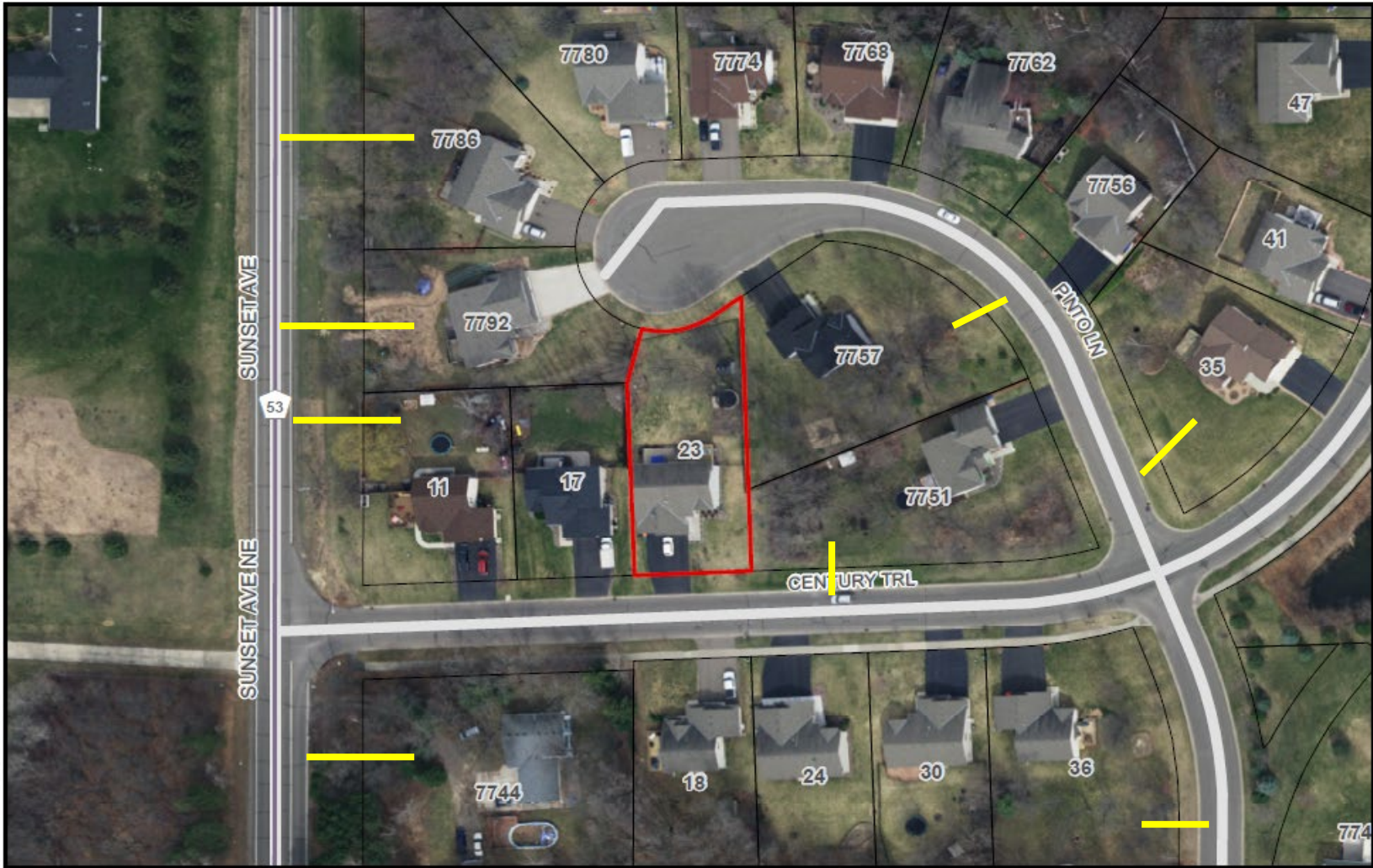
- Staff recommends denial of the variance to allow for a second curb cut/driveway access at 23 Century Trail.

Planning & Zoning Board

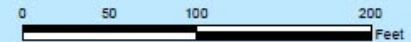
- April 14, 2021 P&Z Meeting
- A motion to deny the variance failed due to a lack of a second.
- Another motion to approve the variance failed on a 2-4 vote with the Chair abstaining.
- P&Z did recommend consideration of a zoning ordinance text amendment to allow for multiple driveways.
- The City will review this section of the ordinance as part of the upcoming zoning ordinance update we are starting as part of the implementation of the 2040 Comprehensive Plan.

Council Consideration

- Consider Resolution No. 21-38 Denying a Variance for a Second Driveway at 23 Century Trail



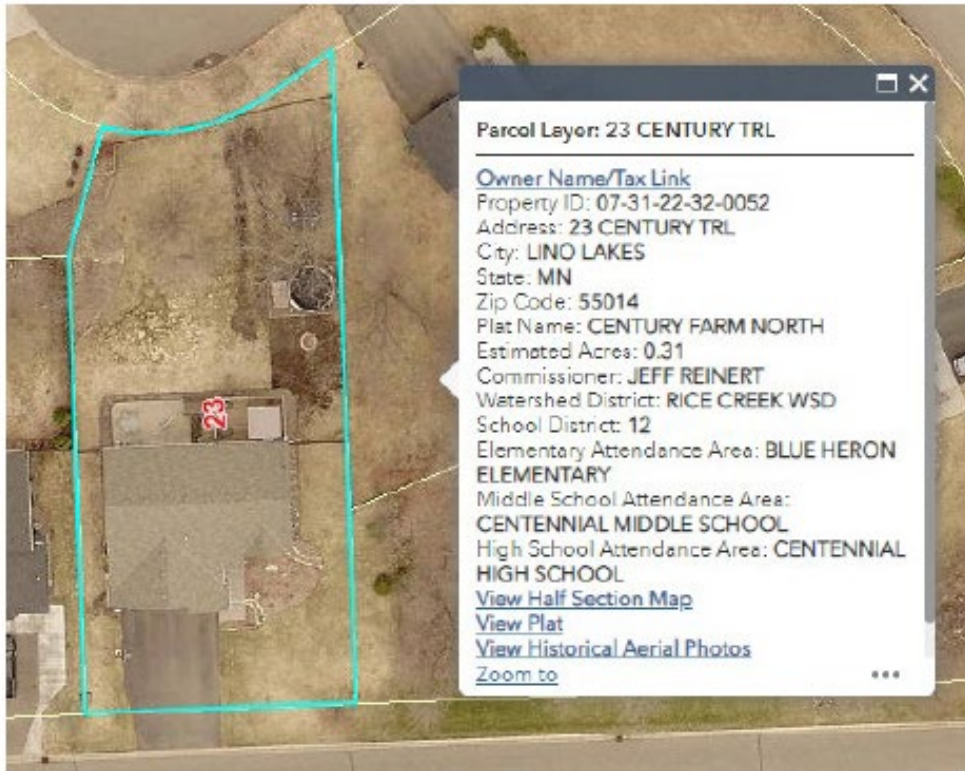
Site Location & Aerial Map 23 Century Trail



Subject Property

23 Century Trail

| | |
|---------------------|---|
| Property Address: | 23 CENTURY TRL |
| City State Zip: | LINO LAKES MN 55014 |
| Multiple Addresses: | No |
| NBHD: | LL08 - |
| Class: | 201 - 1a RESIDENTIAL SINGLE UNIT |
| Record Type: | ABSTR |
| Property Use Code: | 2110 - RESIDENTIAL SINGLE FAMILY-IMPROVED |
| Acres | |
| Lot Size | NW75*193*80*135*40 |
| Plat | 2997-CENTURY FARM NORTH |



Photos Submitted by Applicant on April 14, 2021

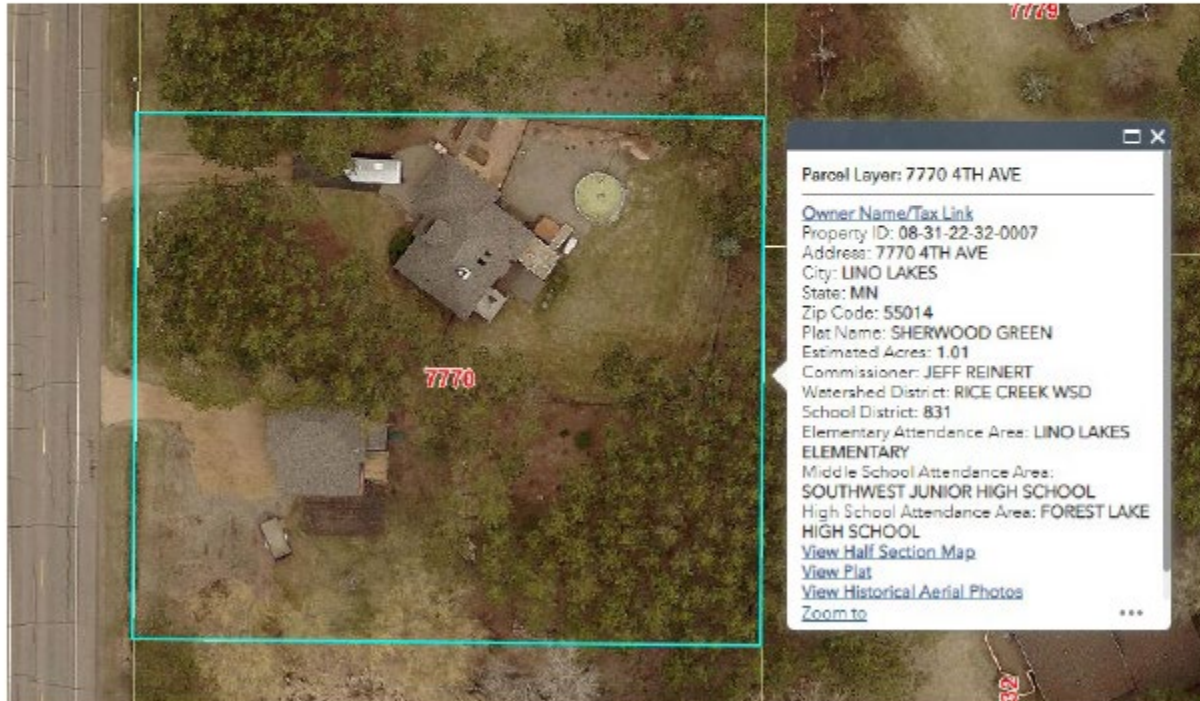
Staff Comments:

- Rurally zoned parcels are allowed more than 1 driveway
- 2003 Ord. No. 08-03
 - Detailed residential vs. rural properties
- Prior to 2003, any property could have more than 1 driveway

Property Address: 7770 4TH AVE
City State Zip: LINO LAKES MN 55014
Multiple Addresses: No
NBHD: LL00 -
Class: 201 - 1a RESIDENTIAL SINGLE UNIT
Record Type: **ABSTR**
Property Use Code: 2110 - RESIDENTIAL SINGLE FAMILY-IMPROVED
Acres
Lot Size: W193*230
Plat: 87530-SHERWOOD GREEN

7770 4th Avenue

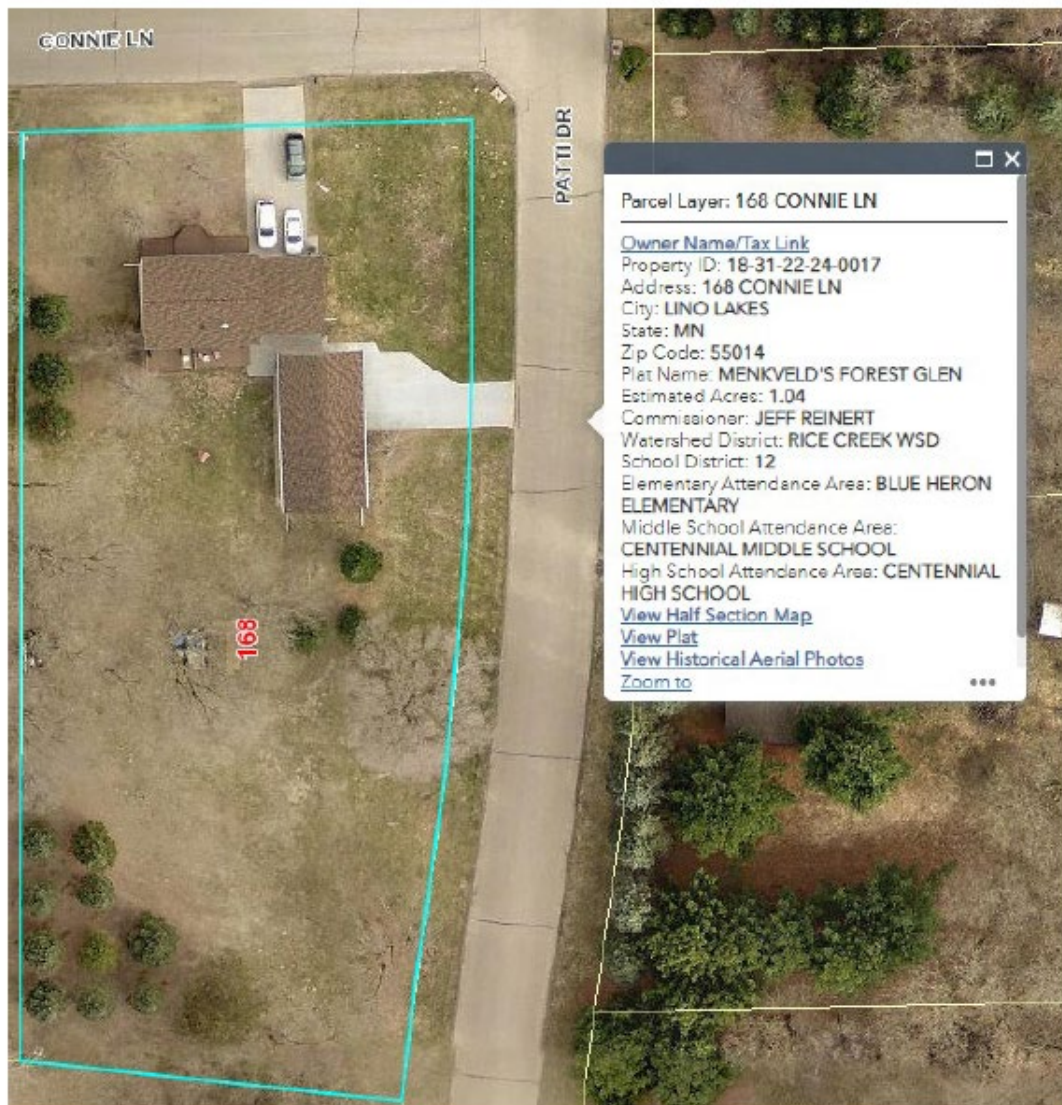
- Zoning = R, Rural



Property Address: 168 CONNIE LN
City State Zip: LINO LAKES MN 55014
Multiple Addresses: No
NBHD: LL00 -
Class: 201 - 1a RESIDENTIAL SINGLE UNIT
Record Type: **ABSTR**
Property Use Code: 2110 - RESIDENTIAL SINGLE FAMILY-IMPROVED

168 Connie Lane

- Zoning = R, Rural



Property Address: 7535 PATTI DR
City State Zip: LINO LAKES MN 55014
Multiple Addresses: No
NBHD: LL00 -
Class: 201 - 1a RESIDENTIAL SINGLE UNIT
Record Type: **ABSTR**
Property Use Code: 2110 - RESIDENTIAL SINGLE FAMILY-IMPROVED
Acres
Lot Size E170*270
Plat 88271-MENKVELDS FOREST GLEN
-

7535 Patti Drive

- Zoning = R, Rural



Property Address: 575 MARSHAN LN
City State Zip: LINO LAKES MN 55014
Multiple Addresses: No
NBHD: LL08 -
Class: 201 - 1a RESIDENTIAL SINGLE UNIT
Record Type: **ABSTR**
Property Use Code: 2110 - RESIDENTIAL SINGLE FAMILY-IMPROVED
Acres .78
Lot Size
Plat -

575 Marshan Lane

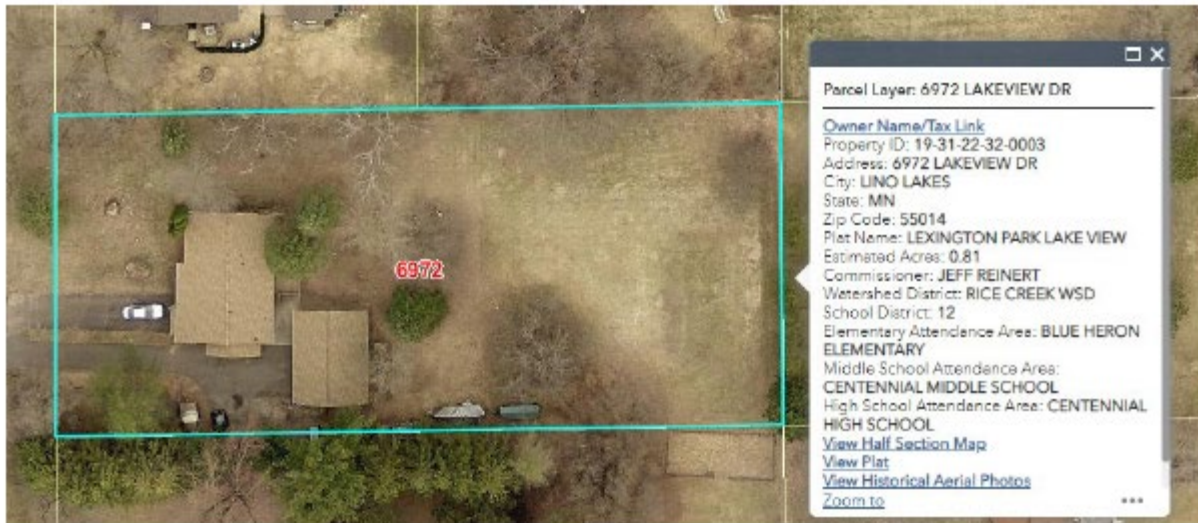
- Zoning = R-1, Single Family Residential
- Driveway constructed prior to 2003



Property Address: 6972 LAKEVIEW DR
City State Zip: LINO LAKES MN 55014
Multiple Addresses: No
NBHD: LLD4 -
Class: 201 - 1a RESIDENTIAL SINGLE UNIT
Record Type: **TRRNS**
Property Use Code: 2110 - RESIDENTIAL SINGLE FAMILY-IMPROVED
Acres
Lot Size: W140*289
Plat: 88193-LEXINGTON PARK LAKE VIEW

6972 Lakeview Drive

- Zoning = R-1, Single Family Residential
- Driveway constructed prior to 2003



WORK SESSION STAFF REPORT
Work Session Item No. 5

Date: May 3, 2021
To: City Council
From: Hannah Lynch, Finance Director
Re: Utility Billing Statement Processing

Background

The City's folder/sorter/stuffer machine is at the end of its life and is no longer operational for monthly utility billing statement processing. The city received a quote for a new machine as well as three quotes from companies who could outsource the function. Only one quote was received for the machine since it would be purchased through the state contract.

The City purchased the current machine in July of 2016 for \$8,959. The maintenance agreement on the machine was an additional \$1,120 annually. The anticipated life was 10 years, but it only operated for 4.5 years. The City currently purchases envelopes and utility bill statements from Curtis 1000. The City also has a contract with the post office to receive the best rates for postage.

City Staff evaluated the quotes received over a 5-year period. Assumptions in the analysis include:

- Processing 2,000 utility bills per month (24,000 bills annually)
- No inflation is included for the product/service quotes received
- Infrequent use of the folder/sorter/stuffer function by other departments was not estimated when considering the outsourced functions
- Postage was not included since it will be the same across all scenarios

City Staff recommends purchasing a Relay 3500 Machine from Pitney Bowes (\$32,875 approx. 5-year cost) or outsourcing the function to Image Printing while continuing to purchase envelopes from Curtis 1000 (\$28,997 approx. 5-year cost). Outsourcing the function is estimated to save \$3,878 over 5 years, although nominal charges would be incurred if more than 24,000 utility billing statements need to be processed in a given year or if another department needs a small mailing processed.

Requested Council Direction

Consider purchasing a folders/sorter/stuffer machine or outsourcing the function.

Attachments

Quote Analysis
Quotes Received

Quote Analysis

Pitney Bowes - Purchase

| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total |
|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Relay 3500 Machine | 2,287.82 | 2,287.82 | 2,287.82 | 2,287.82 | 2,287.82 | 11,439.10 |
| Annual Maintenance | - | 1,189.60 | 1,189.60 | 1,189.60 | 1,189.60 | 4,758.40 |
| Envelopes* | 1,577.76 | 1,577.76 | 1,577.76 | 1,577.76 | 1,577.76 | 7,888.80 |
| Statements* | 1,757.76 | 1,757.76 | 1,757.76 | 1,757.76 | 1,757.76 | 8,788.80 |
| Total | 5,623.34 | 6,812.94 | 6,812.94 | 6,812.94 | 6,812.94 | 32,875.10 |

**Current cost of Curtis 1000 products*

Curtis 1000 - Service

| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Outsourced Function | 4,522.92 | 4,522.92 | 4,522.92 | 4,522.92 | 4,522.92 | 22,614.60 |
| Start-up Fee | 825.00 | - | - | - | - | 825.00 |
| Envelopes* | 1,893.12 | 1,893.12 | 1,893.12 | 1,893.12 | 1,893.12 | 9,465.60 |
| Statements* | 2,109.36 | 2,109.36 | 2,109.36 | 2,109.36 | 2,109.36 | 10,546.80 |
| Total | 9,350.40 | 8,525.40 | 8,525.40 | 8,525.40 | 8,525.40 | 43,452.00 |

**Current cost of Curtis 1000 products plus a storage fee*

Nystrom Publishing - Service

| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Outsourced Function | 9,431.64 | 9,431.64 | 9,431.64 | 9,431.64 | 9,431.64 | 47,158.20 |
| Start-up Fee | - | - | - | - | - | - |
| Envelopes* | - | - | - | - | - | - |
| Statements* | - | - | - | - | - | - |
| Total | 9,431.64 | 9,431.64 | 9,431.64 | 9,431.64 | 9,431.64 | 47,158.20 |

**Individual costs were not broken out in the quote*

Image Printing - Service (Envelopes w/ Image Printing)

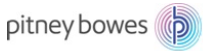
| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Outsourced Function | 2,460.00 | 2,460.00 | 2,460.00 | 2,460.00 | 2,460.00 | 12,300.00 |
| Start-up Fee | - | - | - | - | - | - |
| Envelopes* | 2,970.80 | 2,970.80 | 2,970.80 | 2,970.80 | 2,970.80 | 14,854.00 |
| Statements* | 2,837.00 | 2,837.00 | 2,837.00 | 2,837.00 | 2,837.00 | 14,185.00 |
| Total | 8,267.80 | 8,267.80 | 8,267.80 | 8,267.80 | 8,267.80 | 41,339.00 |

**Image printing to provide*

Image Printing - Service (Envelopes w/ Curtis 1000)

| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Outsourced Function | 2,460.00 | 2,460.00 | 2,460.00 | 2,460.00 | 2,460.00 | 12,300.00 |
| Start-up Fee | - | - | - | - | - | - |
| Envelopes* | 1,577.76 | 1,577.76 | 1,577.76 | 1,577.76 | 1,577.76 | 7,888.80 |
| Statements* | 1,757.76 | 1,757.76 | 1,757.76 | 1,757.76 | 1,757.76 | 8,788.80 |
| Total | 5,795.52 | 5,795.52 | 5,795.52 | 5,795.52 | 5,795.52 | 28,977.60 |

**City Staff to deliver current Curtis 1000 products monthly to image printing*



NASPO ValuePoint State of Minnesota Purchase Quote/Equipment and Software Maintenance Quote

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

Agreement Number

Your Business Information

| | | | |
|---|---------------------------------|----------------------------|-----------------------|
| Full Legal Name of Client / DBA Name of Client | | Tax ID # (FEIN/TIN) | |
| CITY OF LINO LAKES | | 411531221 | |
| Sold-To: Address | | | |
| 600 TOWN CENTER PKWY, LINO LAKES, MN, 55014-2198, US | | | |
| Sold-To: Contact Name | Sold-To: Contact Phone # | Sold-To: Account # | |
| Hannah Lynch | (651) 982-2400 | 0011296508 | |
| Bill-To: Address | | | |
| 600 TOWN CENTER PKWY, LINO LAKES, MN, 55014-2198, US | | | |
| Bill-To: Contact Name | Bill-To: Contact Phone # | Bill-To: Account # | Bill-To: Email |
| Hannah Lynch | (651) 982-2400 | 0011296508 | hlynch@linolakes.us |
| Ship-To: Address | | | |
| 600 TOWN CENTER PKWY, LINO LAKES, MN, 55014-2198, US | | | |
| Ship-To: Contact Name | Ship-To: Contact Phone # | Ship-To: Account # | |
| | | 0011296508 | |
| PO # | Quote Expiration Date | | |
| 12345 | 2021-07-18 | | |

Your Business Needs

| Qty | Item | Business Solution Description | Sales Type | Price |
|-----|------------|---|------------|--------------|
| 1 | RELAY3500 | Relay 3500 | PURCHASE | \$ 0.00 |
| 1 | TI35 | Relay 3500 w/Install & Training | PURCHASE | \$ 10,000.00 |
| 1 | TIRS | Vertical Power Stacker | PURCHASE | \$ 1,439.10 |
| 1 | DI90012 | Power Stacker Localization Kit | PURCHASE | \$ 0.00 |
| 2 | F790042-01 | Power Cord | PURCHASE | \$ 0.00 |
| 1 | STDSLA | Standard SLA-Equipment Service Agreement (for Relay 3500) | SLA | \$ 1,189.60 |

| | |
|-------------------------|--------------|
| Purchase Total** | \$ 11,439.10 |
| Monthly Total** | \$ 0.00 |
| Annual Total** | \$ 1,189.60 |

**Plus applicable taxes which will be applied at the time of billing.

Your Payment Plan

| Quarterly Billing Total** | | Annual Billing Total** | |
|---------------------------|------|------------------------|-------------|
| Type | Fees | Type | Fees |
| N/A | N/A | Equipment Maintenance | \$ 1,189.60 |

Tax Exempt

- Tax Exempt Certificate Attached
- Tax Exempt Certificate Not Required

- Purchase Power® transaction fees included
- Purchase Power® transaction fees extra

Shipping and Handling

\$ 0.00

Initial Term : 12 Months

***Plus applicable taxes which will be applied at the time of billing.*

Sales Information

Ted Delia ted.delia2@pb.com

Account Rep Name Email Address

This Quotation is for budgeting and planning purposes only and is not legally binding. The supply of any goods or services is subject to a separate written order which will be issued by Pitney Bowes and will be subject to the terms and conditions incorporated therein.

Curits 1000 Quote

We are happy to submit a proposal on your Monthly Statement Billing. As we discussed last week, the 20000 quantity seemed to be a good fit for the three items we would be putting into inventory: Namely: 1)Statement form, 2)Outgoing envelope, and the 3) Return envelope.

1)Statement form printed one color 20# white bond;
20000-\$87.89/M

2)#10 A Window envelope corner card one color;
20000-\$41.79/M

3)#9 Return envelope with priva tint;
20000-\$37.09/M

All three items would be put into Curtis1000 inventory and would be billed upon completion of printing. As such, storage is also included in this pricing. (We would require a signed storage agreement form)

City of Lino Lakes
Monthly Statement Processing

8 ½ x 11 Statement form in Curtis inventory, variable 1/0 print (20# white Bond)

Fold and insert statement form into #10A window envelope, insert reply envelope (all items in Curtis Inventory), download one customer supplied data file, Sort/tray and mail to Post Office. Postage additional. With the presorting you will receive maximum postage discounts.

| | | | |
|----------------|----------|----------|----------|
| Quantity | 2000 | 2500 | 3000 |
| PRICE | \$376.91 | \$382.20 | \$444.14 |
| PRICE per 1000 | \$188.46 | \$152.88 | \$148.05 |

One time program set- up is additional (estimated at \$825.00)

Thank you for the opportunity to serve you.
We appreciate your business!



Nystrom Publishing Company Inc.

Nystrom Publishing Co., Inc.
Making Lasting Impressions Since 1968

April 27, 2021

City of Lino Lakes
600 Town Center Pkwy
Lino Lakes, MN 55014

Bid request: Utility Billing Statement

Copies: 2,000

Pages: 1

Size: 11 x 8.5 folded down to 3.6875 x 8.5 final size

Paper: 70# uncoated

Color: Black ink only

Inserting: Utility Billing Statement plus #9 return envelope inserted into #10 window envelope

Mailing: Inkjet return addresses, mailing addresses, and indicia on 2,000 #10 window envelopes

Ship to: Post Office for processing and mailing

Quote: \$785.97

Respectfully submitted,

A handwritten signature in blue ink that reads "Ryan Quinn". The signature is written in a cursive, flowing style.

Ryan Quinn

Nystrom Publishing Company, Inc.
9100 Cottonwood Lane
Maple Grove, MN 55369
Direct: 763-255-3506

Image Printing Quote

Quote for 1 month – Print and Mail

2000 #9 White Security Envelopes - \$155.93

2000 #10 White Window Envelopes - \$148.37

2000 Statements printed/ perfed/ folded - \$295.00 (black ink both sides)

2000 Mailing prep – Insert #9 envelope and statement in #10 window, sort and seal, drop at post office - \$205.00

2000 first class postage - \$920.00 approx cost

Quote for year / month:

24,000 #9 White Security Envelopes - \$1472.17

24,000 #10 White Window Envelopes - \$1498.63

24,000 Statement print back side (black ink) and perforate - \$1421.00

2000 Imprint Statement 2000 per month - \$118.00

Mail prep and postage would be the same

WORK SESSION STAFF REPORT
Work Session Item No. 6

Date: May 3, 2021
To: City Council
From: Hannah Lynch, Finance Director
Re: 1st Quarter 2021 Financial Report

Background

This is a new report for the City of Lino Lakes. The Finance Department will prepare it quarterly to provide City Council an update on cash and investments as well as budget to actual analysis. The annual audited financial statements will take the place of a 4th quarter report.

Requested Council Direction

Consider how you would like to receive this report in the future (i.e. brief presentation at a work session or emailed out in a Friday update).

Attachments

Q1 2021 Financial Report



1st Quarter 2021 Financial Report

**City of Lino Lakes
Investments Summary
For the Quarter Ended March 31, 2021**

Portfolio Characteristics

| | |
|-----------------------------|--------------|
| Book Value | \$45,641,394 |
| Market Value | \$45,859,539 |
| Unrealized Gain (Loss) | \$218,145 |
| Years to Effective Maturity | 1.90 |
| Years to Final Maturity | 5.83 |

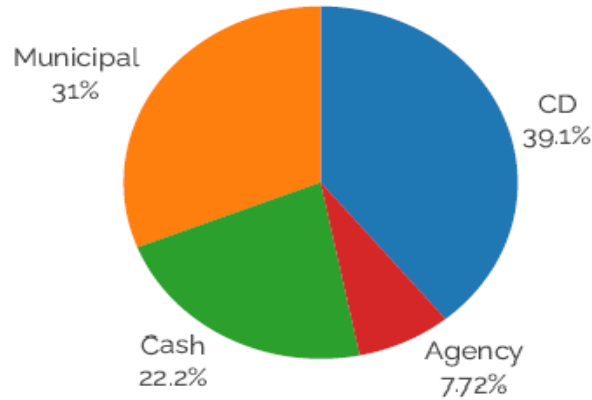
YTD Performance

| | |
|------------------------|----------------|
| Interest Earnings | \$206,147 |
| Unrealized Gain (Loss) | -\$299,640 (1) |

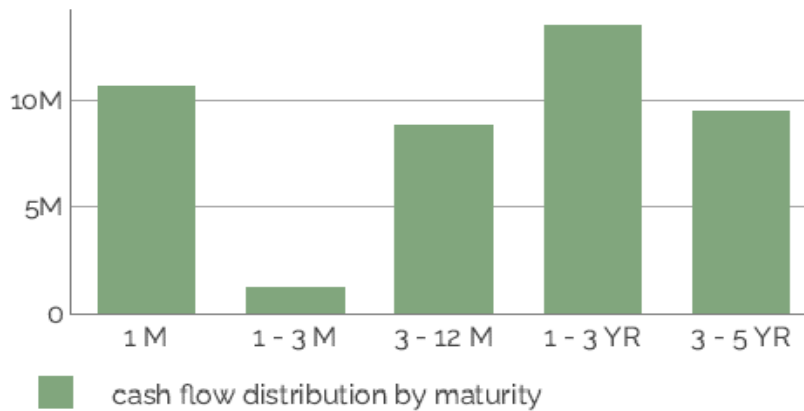
Notes

(1) An unrealized loss is a decrease in the value of an investment that an investor holds. A gain or loss becomes realized when the investment is actually sold. Our investments are not intended to be sold, but instead held to maturity. The unrealized loss is a function of rising interest rates.

Sector Distribution



Cash Flow Distribution



City of Lino Lakes
Cash Balance by Fund
For the Quarter Ended March 31, 2021

| Fund | Cash Balance |
|--|----------------------|
| 101 General Fund | \$ 4,918,460 |
| 201 Recreation Programming | 22,427 |
| 202 Recreation Facility | (16,168) |
| 203 Economic Development Authority | 237,987 |
| 204 Cable TV and Communications | 272,131 |
| 205 Blue Heron Days | 13,143 |
| 206 Federal Forfeiture - Justice | 14,043 |
| 207 State Narcotics Forfeiture | 68,816 |
| 208 DUI Forfeitures | 68,247 |
| 209 Forfeitures-Other | 1,565 |
| 210 Federal Forfeiture - Treasury | 40,404 |
| 211 K9 Unit | 22,030 |
| 301 Closed Bond | 682,980 |
| 315 Certificates Of Indebtedness | 290,847 |
| 332 GO Tax Increment Bonds 2007A | 165,103 |
| 335 GO Bonds 2012A | 48,975 |
| 336 GO Bonds 2013A | 328,020 |
| 337 GO Bonds 2014A | 398,251 |
| 338 G.O. Bonds 2015A | 412,024 |
| 339 EDA Lease Revenue Bonds 2015B | 79,332 |
| 340 GO Capital Note 2016A | 1,597 |
| 341 GO Utility Revenue Bonds 2016A | 277,858 |
| 342 GO Improv Refunding Bonds 2016B | 37,617 |
| 343 GO Tax Abatement Refunding Bonds 2016C | 128,213 |
| 344 GO Bonds 2018A | 1,307,112 |
| 345 GO Bonds 2020A | 61,050 |
| 401 Municipal Bldgs & Facilities | 274,849 |
| 402 Capital Equip Revolving | 622,195 |
| 403 Office Equip Revolving | 78,779 |
| 405 Dedicated Parks | 1,331,770 |
| 406 Area And Unit Trunk | 8,640,673 |
| 411 T.I.F. District 1-5 | 404,755 |
| 417 T.I.F. District 1-10 | 201,395 |
| 418 T.I.F. District 1-11 | (804,689) |
| 419 T.I.F. District 1-12 | 133,297 |
| 420 Municipal State Aid | 2,794,833 |
| 421 Pavement Management | 1,183,033 |
| 422 Surface Water Management | 1,399,428 |
| 423 Street Reconstruction | 557,181 |
| 424 Surface Water Maintenance | 317,111 |
| 425 Park & Trail Improvements | 328,488 |
| 484 2040 Comp Plan Update | 39,264 |
| 601 Water Operating | 5,972,730 |
| 602 Sewer Operating | 9,700,733 |
| 801 Contractor's Deposits | 2,653,998 |
| 810 Foxborough Environ Trust Fund | 131,675 |
| 811 Preserve Stewardship | 15,979 |
| | <u>\$ 45,859,539</u> |

City of Lino Lakes
General Fund Budget to Actual (Unaudited)
For the Quarter Ended March 31, 2021

| | Annual Budget | Budget Thru 03/31/2021 | Actuals Thru 03/31/2021 | Variance - Favorable (Unfavorable) | Percent Received or Expended Based on Budget Thru 03/31/2021 |
|---|--------------------------|---------------------------------------|--|---|---|
| Revenues | | | | | |
| Property Taxes | \$ 9,271,367 | \$ 2,317,842 | \$ - | \$ (2,317,842) * | - % |
| Licenses and Permits | 943,019 | 235,755 | 323,747 | 87,992 (1) | 137.3 |
| Intergovernmental Revenue | 631,523 | 157,881 | 131,275 | (26,606) | 83.1 |
| Charges For Services | 301,059 | 75,265 | 40,769 | (34,496) (2) | 54.2 |
| Fines & Forfeits | 106,100 | 26,525 | 11,866 | (14,659) | 44.7 |
| Investment Income | 30,000 | 7,500 | (7,874) | (15,374) (3) | (105.0) |
| Miscellaneous Revenue | 214,500 | 53,625 | 63,733 | 10,108 ** | 118.8 |
| Total Revenues | 11,497,568 | 2,874,392 | 563,516 | (2,310,876) | 19.6 |
| Expenditures | | | | | |
| Mayor & Council | 89,763 | 22,441 | 13,643 | 8,797 | 60.8 |
| Administration | 551,835 | 137,959 | 106,497 | 31,462 (4) | 77.2 |
| Elections | 19,160 | 4,790 | 164 | 4,626 | 3.4 |
| Cable TV | 2,658 | 665 | 3 | 662 | 0.5 |
| Charter Administration | 2,500 | 625 | 151 | 474 | 24.2 |
| Finance | 686,227 | 171,557 | 146,672 | 24,885 | 85.5 |
| Legal Consultants | 135,000 | 33,750 | 25,542 | 8,208 | 75.7 |
| Economic Development | 108,484 | 27,121 | 15,776 | 11,345 | 58.2 |
| Planning & Zoning | 168,048 | 42,012 | 27,636 | 14,376 | 65.8 |
| Engineering | 109,760 | 27,440 | 7,511 | 19,929 (5) | 27.4 |
| Community Development | 235,180 | 58,795 | 46,289 | 12,506 | 78.7 |
| Police | 4,368,047 | 1,092,012 | 882,998 | 209,014 | 80.9 |
| Fire | 698,885 | 174,721 | 124,086 | 50,635 (6) | 71.0 |
| Building Inspections | 376,680 | 94,170 | 76,986 | 17,184 | 81.8 |
| Streets | 1,008,752 | 252,188 | 184,180 | 68,008 (7) | 73.0 |
| Fleet Management | 559,159 | 139,790 | 129,915 | 9,874 | 92.9 |
| Government Buildings | 494,586 | 123,647 | 168,537 | (44,890) (8) | 136.3 |
| Parks | 690,294 | 172,574 | 116,640 | 55,934 (9) | 67.6 |
| Recreation | - | - | 713 | (713) | - |
| Environmental | 63,341 | 15,835 | 8,591 | 7,244 | 54.3 |
| Solid Waste | 78,523 | 19,631 | 10,334 | 9,297 | 52.6 |
| Forestry | 71,405 | 17,851 | 8,595 | 9,257 | 48.1 |
| Other | 1,001,113 | 250,278 | 926,113 | (675,835) (10) | 370.0 |
| Total Expenditures | 11,519,400 | 2,879,850 | 3,027,571 | (147,721) | 105.1 |
| Revenues Over (Under) Expenditures | \$ (21,832) | \$ (5,458) | \$ (2,464,055) | \$ (2,458,597) | |

* Property taxes are received in July and December.

**General fund reserves budget of \$21,832 is represented on the Revenues Over (Under) Expenditures line.

- | <u>Item</u> | <u>Explanation of items with variance greater than \$15,000 and percentage less than 80% or greater than 120%</u> |
|-------------|---|
| (1) | Liquor license revenue is collected in full in July, lodging tax (pass through revenue) is low due to COVID-19, and residential development is creating more building permit revenue than anticipated. |
| (2) | Police other revenues are under budget due to SRO reimbursement (schools closed due to COVID-19), Eagle Brook Church overtime reimbursement for March 2021 has not been billed, and TZD grant for Q1 has not yet been received. In addition to police other revenues, the investment management fee is not booked until year end. |
| (3) | Due to rising interest rates unrealized losses on investments are greater than interest earnings. |

City of Lino Lakes
General Fund Budget to Actual (Unaudited)
For the Quarter Ended March 31, 2021

- (4) Variance primarily due to payroll timing difference (two weeks of March paid in April).
- (5) Variance due to accounts payable timing difference (general engineering services for March have not yet been paid).
- (6) Salaries and fire stipends are driving the variance due to the number of fire calls and number of cross trained police officers. In addition, workers compensation insurance premiums (paid through the end of August 2021) and uniforms (turn out gear has not yet been purchased) are offsetting variances.
- (7) Variance due to payroll timing difference (two weeks of March paid in April), workers compensation insurance premiums (paid through the end of August 2021), patching materials which are seasonal expenses, street lights accounts payable timing difference (March services were paid in April), and contracted services are seasonal expenses.
- (8) Variance primarily due to general liability, property, and excess liability insurance premiums (paid through the end of August 2021). In addition, electricity accounts payable timing difference (March services were paid in April) is an offsetting variance.
- (9) Variance primarily due to payroll timing difference (two weeks of March paid in April) and temporaries had not started as of March 31st. In addition, contracted services are seasonal expenses contributing to the variance.
- (10) Contingency does not get any expenditures coded to it, instead that budget is allocated to other line items with a budget amendment as needed. Operating transfers were booked in full in January 2021.

City of Lino Lakes
Water Fund Budet to Actual (Unaudited)
For the Quarter Ended March 31, 2021

| | Annual Budget | Budget Thru 03/31/2021 | Actuals Thru 03/31/2021 | Prior Year Thru 03/31/2020 | Variance - Favorable (Unfavorable) |
|---|--------------------------|---------------------------------------|--|---|---|
| Revenues | | | | | |
| Water Hook Up Charge | \$ 36,500 | \$ 9,125 | \$ 16,750 | \$ 6,250 | 10,500 |
| Water Meter Sales | 50,000 | 12,500 | 30,282 | 9,311 | 20,971 (1) |
| Irrigation Controller Sales | - | - | 1,235 | - | 1,235 |
| Interest On Investments | 50,000 | 12,500 | (12,813) | - | (12,813) |
| Miscellaneous Revenue | 2,500 | 625 | 635 | 106 | 529 |
| Water Sales | 1,080,000 | 270,000 | 157,093 | 172,267 | (15,174) |
| Penalty | 22,000 | 5,500 | 4,094 | 3,788 | 306 |
| Sale of Fixed Assets | - | - | 7,100 | - | 7,100 |
| Total Revenues | 1,241,000 | 310,250 | 204,376 | 191,722 | 12,654 |
| Expenditures | | | | | |
| Personal Services | 312,737 | 78,184 | 62,879 | 67,060 | 4,181 |
| Supplies | 240,000 | 60,000 | 23,917 | 49,668 | 25,751 (2) |
| Services & Charges | 300,181 | 75,045 | 43,702 | 48,366 | 4,664 |
| Contractual Services | 11,000 | 2,750 | (3,495) | (7,468) | (3,973) |
| Depreciation | 605,000 | 151,250 | - | - | - |
| Capital Outlay | 55,000 | 13,750 | 8,088 | 24,533 | 16,445 |
| Total Expenditures | 1,523,918 | 380,980 | 135,092 | 182,160 | 47,068 |
| Revenues Over (Under) Expenditures | \$ (282,918) | \$ (70,730) | \$ 69,284 | \$ 9,562 | \$ 59,722 |

*Depreciation is factored out of contractual services. Depreciation is a non-cash expense calculated at year end.

Item Explanation of items with variance greater than \$20,000

- (1) Residential development is generating more water meter sales compared to this time last year.
- (2) Variance from prior year due to level of water meter inventory.

City of Lino Lakes
Sewer Fund Budet to Actual (Unaudited)
For the Quarter Ended March 31, 2021

| | Annual Budget | Budget Thru 03/31/2021 | Actuals Thru 03/31/2021 | Prior Year Thru 03/31/2020 | Variance - Favorable (Unfavorable) |
|---|--------------------------|---------------------------------------|--|---|---|
| Revenues | | | | | |
| Sewer Hook Up Charge | \$ 29,000 | \$ 7,250 | \$ 13,400 | \$ 5,000 | 8,400 |
| Interest On Investments | 80,000 | 20,000 | (20,887) | - | (20,887) (1) |
| Sewer Sales | 1,700,000 | 425,000 | 445,970 | 431,639 | 14,330 |
| Penalty | 26,000 | 6,500 | 5,312 | 5,565 | (253) |
| Sale of Fixed Assets | - | - | 7,100 | - | 7,100 |
| Total Revenues | 1,835,000 | 458,750 | 450,894 | 442,205 | 8,689 |
| Expenditures | | | | | |
| Personal Services | 319,608 | 79,902 | 67,199 | 71,337 | 4,138 |
| Supplies | 80,099 | 20,025 | 584 | 11,073 | 10,489 |
| Services & Charges | 218,503 | 54,626 | 31,623 | 33,606 | 1,983 |
| Contractual Services | 998,488 | 249,622 | 330,935 | 347,093 | 16,158 |
| Depreciation | 500,000 | 125,000 | - | - | - |
| Capital Outlay | 111,000 | 27,750 | - | 24,533 | 24,533 (2) |
| Total Expenditures | 2,227,698 | 556,925 | 430,341 | 487,642 | 57,301 |
| Revenues Over (Under) Expenditures | \$ (392,698) | \$ (98,175) | \$ 20,554 | \$ (45,437) | \$ 65,991 |

*Depreciation is factored out of contractual services. Depreciation is a non-cash expense calculated at year end.

Item Explanation of items with variance greater than \$20,000

- (1) Interest and unrealized gain (loss) on investments is allocated monthly in 2021 compared to annually in 2020. The negative amount is due to rising interest rates. Unrealized losses on investments are greater than interest earnings.
- (2) Variance from prior year due to timing of capital purchases. Utilities vehicle (50% charges to Sewer) was purchased in March 2020.

General Ledger

Budget to Actual

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 Period 01 - 03
 Fiscal Year 2021



| Account Number | Description | Budget | YTD Budget | End Bal | YTD Bgt Var |
|------------------|-----------------------------------|----------------------|----------------------|--------------------|----------------------|
| 101 | General Fund | | | | |
| | Taxes | | | | |
| 101-000-3010-000 | Current Taxes | -9,232,367.00 | -2,308,091.75 | 0.00 | -2,308,091.75 |
| 101-000-3020-000 | Delinquent Taxes | -35,000.00 | -8,750.00 | 0.00 | -8,750.00 |
| 101-000-3150-000 | Penalties & Interest | -4,000.00 | -1,000.00 | 0.00 | -1,000.00 |
| | Taxes | -9,271,367.00 | -2,317,841.75 | 0.00 | -2,317,841.75 |
| | Licenses & Permits | | | | |
| 101-000-3201-000 | Liquor License - Bar | -32,000.00 | -8,000.00 | 0.00 | -8,000.00 |
| 101-000-3202-000 | Liquor License - Beer | -1,000.00 | -250.00 | 0.00 | -250.00 |
| 101-000-3203-000 | Off Sale Liquor License | -2,000.00 | -500.00 | 0.00 | -500.00 |
| 101-000-3204-000 | Sunday Liquor License | -1,900.00 | -475.00 | 0.00 | -475.00 |
| 101-000-3205-000 | Club Liquor License | -300.00 | -75.00 | 0.00 | -75.00 |
| 101-000-3208-000 | Investigation Fee | -1,000.00 | -250.00 | -15.00 | -235.00 |
| 101-000-3209-000 | Garbage Removal License | -1,700.00 | -425.00 | 0.00 | -425.00 |
| 101-000-3210-000 | Temporary Consumption Permi | -300.00 | -75.00 | 0.00 | -75.00 |
| 101-000-3211-000 | Cigarette License | -600.00 | -150.00 | -50.00 | -100.00 |
| 101-000-3213-000 | Contractor's License | -17,103.00 | -4,275.75 | -2,770.00 | -1,505.75 |
| 101-000-3215-000 | Rental Housing License | -5,906.00 | -1,476.50 | -2,301.75 | 825.25 |
| 101-000-3219-000 | Dance | -35.00 | -8.75 | 0.00 | -8.75 |
| 101-000-3220-000 | Fireworks License | -200.00 | -50.00 | 0.00 | -50.00 |
| 101-000-3222-000 | Massage License | -1,100.00 | -275.00 | 0.00 | -275.00 |
| 101-000-3223-000 | Peddler's License | -2,500.00 | -625.00 | -500.00 | -125.00 |
| 101-000-3225-000 | Lodging Tax | -76,315.00 | -19,078.75 | -6,808.00 | -12,270.75 |
| 101-000-3250-000 | Building Permits | -445,221.00 | -111,305.25 | -166,815.05 | 55,509.80 |
| 101-000-3251-000 | Plan Inspection Fee | -200,873.00 | -50,218.25 | -97,372.80 | 47,154.55 |
| 101-000-3252-000 | Erosion Control Permit | -24,800.00 | -6,200.00 | -10,720.00 | 4,520.00 |
| 101-000-3253-000 | Plumbing Permit | -27,227.00 | -6,806.75 | -12,388.00 | 5,581.25 |
| 101-000-3254-000 | Heating & Air Conditioning | -58,441.00 | -14,610.25 | -20,001.02 | 5,390.77 |
| 101-000-3255-000 | Septic Plumbing Permit | -5,718.00 | -1,429.50 | -420.00 | -1,009.50 |
| 101-000-3256-000 | Septic System Permit | -6,342.00 | -1,585.50 | -750.00 | -835.50 |
| 101-000-3259-000 | Fence Permit | -4,063.00 | -1,015.75 | -550.00 | -465.75 |
| 101-000-3260-000 | Dog License | -1,250.00 | -312.50 | -445.25 | 132.75 |
| 101-000-3262-000 | Sign Permit | -1,158.00 | -289.50 | -25.00 | -264.50 |
| 101-000-3264-000 | Underground Utility Permit | -15,467.00 | -3,866.75 | -1,676.80 | -2,189.95 |
| 101-000-3266-000 | Miscellaneous Permits | -8,500.00 | -2,125.00 | -138.00 | -1,987.00 |
| | Licenses & Permits | -943,019.00 | -235,754.75 | -323,746.67 | 87,991.92 |
| | Intergovernmental Revenues | | | | |
| 101-000-3341-000 | Market Value Credit | -4,000.00 | -1,000.00 | 0.00 | -1,000.00 |
| 101-000-3345-000 | Municipal State Aid (MSA) | -270,000.00 | -67,500.00 | -123,268.00 | 55,768.00 |
| 101-000-3346-000 | Police State Aid | -255,000.00 | -63,750.00 | 0.00 | -63,750.00 |
| 101-000-3348-000 | Other State Revenue | -10,000.00 | -2,500.00 | 0.00 | -2,500.00 |
| 101-000-3349-000 | Fire State Aid | -14,000.00 | -3,500.00 | -8,007.15 | 4,507.15 |
| 101-000-3360-000 | Solid Waste (Anoka County) | -78,523.00 | -19,630.75 | 0.00 | -19,630.75 |
| | Intergovernmental Revenues | -631,523.00 | -157,880.75 | -131,275.15 | -26,605.60 |
| | Charges for Service | | | | |
| 101-000-3265-000 | Land Use Administration Fee | -7,333.00 | -1,833.25 | -3,160.00 | 1,326.75 |
| 101-000-3404-000 | Sales Of Supplies (MapsEtc) | -100.00 | -25.00 | -14.87 | -10.13 |
| 101-000-3405-000 | Assessment Searches | -3,500.00 | -875.00 | -2,600.00 | 1,725.00 |
| 101-000-3413-000 | Return Check Fee | 0.00 | 0.00 | -30.00 | 30.00 |
| 101-000-3416-000 | Resale | 0.00 | 0.00 | -1.26 | 1.26 |
| 101-000-3417-000 | Aerial Map Fee | -12,000.00 | -3,000.00 | 0.00 | -3,000.00 |
| 101-000-3420-000 | Police Reports | -800.00 | -200.00 | -204.00 | 4.00 |
| 101-000-3422-000 | Police Other Revenues | -190,000.00 | -47,500.00 | -26,994.86 | -20,505.14 |
| 101-000-3433-000 | Public Works Fees | -7,500.00 | -1,875.00 | -1,255.12 | -619.88 |

| Account Number | Description | Budget | YTD Budget | End Bal | YTD Bgt Var |
|-----------------------|-------------------------------|--------------------|-------------------|-------------------|--------------------|
| 101-000-3470-000 | Other Park Revenues | -750.00 | -187.50 | -32.67 | -154.83 |
| 101-000-3492-000 | EngineeringPlanning Fees | -29,076.00 | -7,269.00 | -6,475.86 | -793.14 |
| 101-000-3494-000 | Investment Management Fees | -50,000.00 | -12,500.00 | 0.00 | -12,500.00 |
| | Charges for Service | -301,059.00 | -75,264.75 | -40,768.64 | -34,496.11 |
| | Fines & Forfeits | | | | |
| 101-000-3510-000 | Fines & Forfeits | -105,500.00 | -26,375.00 | -11,866.19 | -14,508.81 |
| 101-000-3512-000 | Driving Diversion Prog (DDP) | -600.00 | -150.00 | 0.00 | -150.00 |
| | Fines & Forfeits | -106,100.00 | -26,525.00 | -11,866.19 | -14,658.81 |
| | Investment Income | | | | |
| 101-000-3620-000 | Interest On Investments | -30,000.00 | -7,500.00 | 7,873.85 | -15,373.85 |
| | Investment Income | -30,000.00 | -7,500.00 | 7,873.85 | -15,373.85 |
| | Miscellaneous Revenues | | | | |
| 101-000-3350-000 | Circle Pines Gas Franchise | -55,000.00 | -13,750.00 | -25,858.98 | 12,108.98 |
| 101-000-3361-000 | Other Solid Waste | -3,000.00 | -750.00 | 0.00 | -750.00 |
| 101-000-3414-000 | SACSurcharge Fee | -4,000.00 | -1,000.00 | -1,273.58 | 273.58 |
| 101-000-3720-000 | ContributionsDonations | -500.00 | -125.00 | 0.00 | -125.00 |
| 101-000-3730-000 | Refunds & Reimbursements | -35,000.00 | -8,750.00 | -1,830.92 | -6,919.08 |
| 101-000-3740-000 | Lease Revenue | -115,000.00 | -28,750.00 | -34,770.09 | 6,020.09 |
| 101-000-3810-000 | Miscellaneous Revenue | -2,000.00 | -500.00 | 0.00 | -500.00 |
| 101-000-3900-000 | General Fund Reserves | -21,832.00 | -5,458.00 | 0.00 | -5,458.00 |
| | Miscellaneous Revenues | -236,332.00 | -59,083.00 | -63,733.57 | 4,650.57 |
| 101 | General Fund | -11,519,400.00 | -2,879,850.00 | -563,516.37 | -2,316,333.63 |

General Ledger

Budget to Actual



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 Period 01 - 03
 Fiscal Year 2021

| Account Number | Description | Budget | YTD Budget | End Bal | YTD Bgt Var |
|------------------|--------------------------------|-------------------|-------------------|-------------------|------------------|
| 101 | General Fund | | | | |
| 401 | MayorCouncil | | | | |
| 101-401-4101-000 | Salaries - MayorCouncil | 44,512.00 | 11,128.00 | 11,027.97 | 100.03 |
| 101-401-4121-000 | PERA | 2,226.00 | 556.50 | 551.43 | 5.07 |
| 101-401-4122-000 | FICA | 645.00 | 161.25 | 159.90 | 1.35 |
| 101-401-4151-000 | Worker's Compensation | 180.00 | 45.00 | 47.00 | -2.00 |
| 101-401-4300-000 | Professional Services | 4,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| 101-401-4330-000 | TravelTuition-MayorCouncil | 1,500.00 | 375.00 | 0.00 | 375.00 |
| 101-401-4340-000 | Advertising | 200.00 | 50.00 | 0.00 | 50.00 |
| 101-401-4343-000 | Newsletter - MayorCouncil | 13,000.00 | 3,250.00 | 1,600.00 | 1,650.00 |
| 101-401-4452-000 | SubscriptionsDues | 18,500.00 | 4,625.00 | 0.00 | 4,625.00 |
| 101-401-4900-000 | Marketing & Education | 5,000.00 | 1,250.00 | 257.16 | 992.84 |
| 401 | MayorCouncil | 89,763.00 | 22,440.75 | 13,643.46 | 8,797.29 |
| 402 | Administration | | | | |
| 101-402-4101-000 | Salaries - Administration | 389,218.00 | 97,304.50 | 75,651.38 | 21,653.12 |
| 101-402-4106-000 | Temporaries - Admin | 16,500.00 | 4,125.00 | 4,020.50 | 104.50 |
| 101-402-4108-000 | Wellness Program-Admin | 720.00 | 180.00 | 0.00 | 180.00 |
| 101-402-4121-000 | PERA | 30,429.00 | 7,607.25 | 6,979.04 | 628.21 |
| 101-402-4122-000 | FICA | 31,037.00 | 7,759.25 | 6,170.36 | 1,588.89 |
| 101-402-4123-000 | Def Comp Employer Contribution | 1,694.00 | 423.50 | 1,738.65 | -1,315.15 |
| 101-402-4131-000 | Health Insurance | 30,871.00 | 7,717.75 | 4,565.25 | 3,152.50 |
| 101-402-4133-000 | Life Insurance | 1,439.00 | 359.75 | 318.30 | 41.45 |
| 101-402-4134-000 | Dental Insurance | 2,157.00 | 539.25 | 269.67 | 269.58 |
| 101-402-4151-000 | Workers Compensation | 2,371.00 | 592.75 | 1,589.00 | -996.25 |
| 101-402-4300-000 | Professional Services-Admin | 15,000.00 | 3,750.00 | 1,540.12 | 2,209.88 |
| 101-402-4310-000 | Other Consultant-Admin | 9,000.00 | 2,250.00 | 331.00 | 1,919.00 |
| 101-402-4321-000 | Telephone | 360.00 | 90.00 | 90.00 | 0.00 |
| 101-402-4330-000 | TravelTuition-Admin | 8,500.00 | 2,125.00 | 761.89 | 1,363.11 |
| 101-402-4340-000 | Advertising-Admin | 2,000.00 | 500.00 | 102.40 | 397.60 |
| 101-402-4410-000 | Contracted Services-Admin | 9,039.00 | 2,259.75 | 1,837.42 | 422.33 |
| 101-402-4452-000 | SubscriptionsDues-Admin | 1,500.00 | 375.00 | 532.00 | -157.00 |
| 402 | Administration | 551,835.00 | 137,958.75 | 106,496.98 | 31,461.77 |
| 403 | Elections | | | | |
| 101-403-4101-000 | Salaries - Elections | 10,000.00 | 2,500.00 | 0.00 | 2,500.00 |
| 101-403-4122-000 | FICA | 30.00 | 7.50 | 0.00 | 7.50 |
| 101-403-4151-000 | Workers Compensation | 130.00 | 32.50 | 164.00 | -131.50 |
| 101-403-4200-000 | Office Supplies-Elections | 500.00 | 125.00 | 0.00 | 125.00 |
| 101-403-4340-000 | Advertising-Elections | 2,000.00 | 500.00 | 0.00 | 500.00 |
| 101-403-4410-000 | Contracted Services-Elections | 6,500.00 | 1,625.00 | 0.00 | 1,625.00 |
| 403 | Elections | 19,160.00 | 4,790.00 | 164.00 | 4,626.00 |
| 404 | Cable | | | | |
| 101-404-4151-000 | Workers Compensation | 0.00 | 0.00 | 3.00 | -3.00 |
| 101-404-4410-000 | Contracted Services-Cable | 2,658.00 | 664.50 | 0.00 | 664.50 |
| 404 | Cable | 2,658.00 | 664.50 | 3.00 | 661.50 |
| 405 | Charter | | | | |
| 101-405-4300-000 | Professional Services-Charter | 1,000.00 | 250.00 | 151.00 | 99.00 |
| 101-405-4300-999 | Professional Services-Charter | 1,500.00 | 375.00 | 0.00 | 375.00 |
| 405 | Charter | 2,500.00 | 625.00 | 151.00 | 474.00 |
| 407 | Finance | | | | |
| 101-407-4101-000 | Salaries - Finance | 244,406.00 | 61,101.50 | 46,724.25 | 14,377.25 |
| 101-407-4108-000 | Wellness Program-Finance | 720.00 | 180.00 | 0.00 | 180.00 |
| 101-407-4121-000 | PERA | 18,330.00 | 4,582.50 | 4,145.38 | 437.12 |
| 101-407-4122-000 | FICA | 18,697.00 | 4,674.25 | 3,373.73 | 1,300.52 |
| 101-407-4131-000 | Health Insurance | 32,971.00 | 8,242.75 | 8,089.17 | 153.58 |

| Account Number | Description | Budget | YTD Budget | End Bal | YTD Bgt Var |
|------------------|--------------------------------|-------------------|-------------------|-------------------|------------------|
| 101-407-4133-000 | Life Insurance | 944.00 | 236.00 | 218.31 | 17.69 |
| 101-407-4134-000 | Dental Insurance | 1,672.00 | 418.00 | 303.33 | 114.67 |
| 101-407-4151-000 | Workers Compensation | 1,428.00 | 357.00 | 1,036.00 | -679.00 |
| 101-407-4200-000 | Office Supplies-Finance | 1,000.00 | 250.00 | 279.77 | -29.77 |
| 101-407-4308-000 | Auditor | 15,000.00 | 3,750.00 | 5,703.28 | -1,953.28 |
| 101-407-4310-000 | Other Consultant-Finance | 231,859.00 | 57,964.75 | 76,226.46 | -18,261.71 |
| 101-407-4330-000 | TravelTuition-Finance | 6,000.00 | 1,500.00 | 85.00 | 1,415.00 |
| 101-407-4340-000 | Advertising-Finance | 1,000.00 | 250.00 | 0.00 | 250.00 |
| 101-407-4342-000 | Truth In Taxation | 1,900.00 | 475.00 | 0.00 | 475.00 |
| 101-407-4410-000 | Contracted Services-Finance | 109,000.00 | 27,250.00 | 102.00 | 27,148.00 |
| 101-407-4452-000 | SubscriptionsDues-Finance | 1,300.00 | 325.00 | 385.00 | -60.00 |
| 407 | Finance | 686,227.00 | 171,556.75 | 146,671.68 | 24,885.07 |
| 414 | Legal Consultants | | | | |
| 101-414-4301-000 | Consultants Municipal Atto | 30,000.00 | 7,500.00 | 0.00 | 7,500.00 |
| 101-414-4303-000 | Consultants Criminal Attor | 105,000.00 | 26,250.00 | 25,542.00 | 708.00 |
| 414 | Legal Consultants | 135,000.00 | 33,750.00 | 25,542.00 | 8,208.00 |
| 415 | Economic Development | | | | |
| 101-415-4106-000 | Temporaries - Econ Dev | 19,604.00 | 4,901.00 | 3,614.00 | 1,287.00 |
| 101-415-4121-000 | PERA | 0.00 | 0.00 | 313.05 | -313.05 |
| 101-415-4122-000 | FICA | 1,500.00 | 375.00 | 276.44 | 98.56 |
| 101-415-4151-000 | Workers Compensation | 115.00 | 28.75 | 75.00 | -46.25 |
| 101-415-4300-000 | Professional Services-Econ Dev | 13,440.00 | 3,360.00 | 8,715.25 | -5,355.25 |
| 101-415-4330-000 | TravelTuition-Econ Dev | 300.00 | 75.00 | 0.00 | 75.00 |
| 101-415-4340-000 | Advertising-Econ Dev | 300.00 | 75.00 | 0.00 | 75.00 |
| 101-415-4452-000 | SubscriptionsDues-Econ Dev | 725.00 | 181.25 | 695.00 | -513.75 |
| 101-415-4900-000 | Marketing | 72,500.00 | 18,125.00 | 2,087.00 | 16,038.00 |
| 415 | Economic Development | 108,484.00 | 27,121.00 | 15,775.74 | 11,345.26 |
| 416 | Planning & Zoning | | | | |
| 101-416-4101-000 | Salaries - P&Z | 91,014.00 | 22,753.50 | 17,784.68 | 4,968.82 |
| 101-416-4121-000 | PERA | 6,826.00 | 1,706.50 | 1,563.29 | 143.21 |
| 101-416-4122-000 | FICA | 6,963.00 | 1,740.75 | 1,302.80 | 437.95 |
| 101-416-4131-000 | Health Insurance | 7,461.00 | 1,865.25 | 1,865.28 | -0.03 |
| 101-416-4133-000 | Life Insurance | 338.00 | 84.50 | 84.27 | 0.23 |
| 101-416-4134-000 | Dental Insurance | 539.00 | 134.75 | 134.82 | -0.07 |
| 101-416-4151-000 | Workers Compensation | 457.00 | 114.25 | 337.00 | -222.75 |
| 101-416-4200-000 | Office Supplies-P&Z | 200.00 | 50.00 | 0.00 | 50.00 |
| 101-416-4300-000 | Professional Services-P&Z | 7,950.00 | 1,987.50 | 996.00 | 991.50 |
| 101-416-4330-000 | TravelTuition-P&Z | 1,450.00 | 362.50 | 15.00 | 347.50 |
| 101-416-4331-000 | Stipend P&Z Board | 6,600.00 | 1,650.00 | 0.00 | 1,650.00 |
| 101-416-4340-000 | Advertising-P&Z | 250.00 | 62.50 | 0.00 | 62.50 |
| 101-416-4410-000 | Contracted Services-P&Z | 37,300.00 | 9,325.00 | 2,900.00 | 6,425.00 |
| 101-416-4452-000 | SubscriptionsDues-P&Z | 700.00 | 175.00 | 653.00 | -478.00 |
| 416 | Planning & Zoning | 168,048.00 | 42,012.00 | 27,636.14 | 14,375.86 |
| 417 | Engineering | | | | |
| 101-417-4300-000 | Professional Services-Engineer | 44,500.00 | 11,125.00 | 1,831.00 | 9,294.00 |
| 101-417-4410-000 | Contracted Services-Engineer | 62,660.00 | 15,665.00 | 5,680.00 | 9,985.00 |
| 101-417-5000-000 | Capital Outlay Engineering | 2,600.00 | 650.00 | 0.00 | 650.00 |
| 417 | Engineering | 109,760.00 | 27,440.00 | 7,511.00 | 19,929.00 |
| 418 | Comm Dev | | | | |
| 101-418-4101-000 | Salaries - Comm Dev | 183,798.00 | 45,949.50 | 35,721.81 | 10,227.69 |
| 101-418-4108-000 | Wellness Program-Comm Dev | 720.00 | 180.00 | 0.00 | 180.00 |
| 101-418-4121-000 | PERA | 13,785.00 | 3,446.25 | 3,138.15 | 308.10 |
| 101-418-4122-000 | FICA | 14,061.00 | 3,515.25 | 2,687.61 | 827.64 |
| 101-418-4131-000 | Health Insurance | 11,061.00 | 2,765.25 | 2,765.25 | 0.00 |
| 101-418-4133-000 | Life Insurance | 683.00 | 170.75 | 144.27 | 26.48 |
| 101-418-4134-000 | Dental Insurance | 1,079.00 | 269.75 | 134.82 | 134.93 |
| 101-418-4151-000 | Workers Compensation | 968.00 | 242.00 | 647.00 | -405.00 |
| 101-418-4200-000 | Office Supplies-Comm Dev | 100.00 | 25.00 | 0.00 | 25.00 |
| 101-418-4300-000 | Professional Services-Comm Dev | 7,000.00 | 1,750.00 | 302.50 | 1,447.50 |
| 101-418-4330-000 | TravelTuition-Comm Dev | 900.00 | 225.00 | 0.00 | 225.00 |
| 101-418-4340-000 | Advertising-Comm Dev | 0.00 | 0.00 | 46.00 | -46.00 |
| 101-418-4410-000 | Contracted Services-Comm Dev | 300.00 | 75.00 | 0.00 | 75.00 |
| 101-418-4452-000 | SubscriptionsDues-Comm Dev | 725.00 | 181.25 | 702.00 | -520.75 |
| 418 | Comm Dev | 235,180.00 | 58,795.00 | 46,289.41 | 12,505.59 |
| 420 | Police | | | | |
| 101-420-4101-000 | Salaries - Police | 2,905,790.00 | 726,447.50 | 481,860.15 | 244,587.35 |

| Account Number | Description | Budget | YTD Budget | End Bal | YTD Bgt Var |
|------------------|--------------------------------|---------------------|---------------------|-------------------|-------------------|
| 101-420-4102-000 | Overtime - Police | 90,000.00 | 22,500.00 | 18,735.59 | 3,764.41 |
| 101-420-4108-000 | Wellness Program-Police | 2,052.00 | 513.00 | 0.00 | 513.00 |
| 101-420-4121-000 | PERA | 504,303.00 | 126,075.75 | 116,840.94 | 9,234.81 |
| 101-420-4122-000 | FICA | 59,214.00 | 14,803.50 | 9,246.85 | 5,556.65 |
| 101-420-4123-000 | Def Comp Employer Contribution | 1,286.00 | 321.50 | 4,173.72 | -3,852.22 |
| 101-420-4131-000 | Health Insurance | 394,586.00 | 98,646.50 | 72,561.83 | 26,084.67 |
| 101-420-4133-000 | Life Insurance | 10,795.00 | 2,698.75 | 2,199.94 | 498.81 |
| 101-420-4134-000 | Dental Insurance | 17,058.00 | 4,264.50 | 3,220.08 | 1,044.42 |
| 101-420-4151-000 | Workers Compensation | 114,870.00 | 28,717.50 | 73,126.00 | -44,408.50 |
| 101-420-4200-000 | Office Supplies-Police | 8,100.00 | 2,025.00 | 1,117.29 | 907.71 |
| 101-420-4211-000 | Maintenance Supplies-Police | 16,450.00 | 4,112.50 | 5,994.81 | -1,882.31 |
| 101-420-4213-000 | Youth Program | 3,100.00 | 775.00 | 0.00 | 775.00 |
| 101-420-4214-000 | Crime Prevention | 7,400.00 | 1,850.00 | 0.00 | 1,850.00 |
| 101-420-4240-000 | Small ToolsEquip-Police | 11,580.00 | 2,895.00 | 2,000.56 | 894.44 |
| 101-420-4300-000 | Professional Services-Police | 6,970.00 | 1,742.50 | 0.00 | 1,742.50 |
| 101-420-4321-000 | Telephone-Police | 22,664.00 | 5,666.00 | 3,650.84 | 2,015.16 |
| 101-420-4322-000 | Postage-Police | 1,000.00 | 250.00 | 120.53 | 129.47 |
| 101-420-4330-000 | TravelTuition-Police | 43,250.00 | 10,812.50 | 11,589.60 | -777.10 |
| 101-420-4360-000 | Insurance | 52,818.00 | 13,204.50 | 35,214.00 | -22,009.50 |
| 101-420-4370-000 | Uniforms-Police | 37,402.00 | 9,350.50 | 5,454.15 | 3,896.35 |
| 101-420-4381-000 | Electricity-Police | 420.00 | 105.00 | 68.25 | 36.75 |
| 101-420-4386-000 | Police Reserves | 2,000.00 | 500.00 | 17.43 | 482.57 |
| 101-420-4410-000 | Contracted Services-Police | 50,639.00 | 12,659.75 | 29,629.03 | -16,969.28 |
| 101-420-4452-000 | SubscriptionsDues-Police | 1,200.00 | 300.00 | 886.00 | -586.00 |
| 101-420-5000-000 | Capital Outlay Police | 3,100.00 | 775.00 | 5,290.00 | -4,515.00 |
| 420 | Police | 4,368,047.00 | 1,092,011.75 | 882,997.59 | 209,014.16 |
| 421 | Fire | | | | |
| 101-421-4101-000 | Salaries - Fire | 318,945.00 | 79,736.25 | 59,079.13 | 20,657.12 |
| 101-421-4102-421 | Overtime - Fire Stipend | 0.00 | 0.00 | 135.98 | -135.98 |
| 101-421-4108-000 | Wellness Program-Fire | 108.00 | 27.00 | 0.00 | 27.00 |
| 101-421-4109-000 | Fire Stipend | 72,675.00 | 18,168.75 | 0.00 | 18,168.75 |
| 101-421-4109-421 | Fire Stipend | 0.00 | 0.00 | 3,939.56 | -3,939.56 |
| 101-421-4121-000 | PERA | 49,870.00 | 12,467.50 | 7,375.65 | 5,091.85 |
| 101-421-4121-421 | PERA | 0.00 | 0.00 | 1,150.41 | -1,150.41 |
| 101-421-4122-000 | FICA | 13,796.00 | 3,449.00 | 2,522.31 | 926.69 |
| 101-421-4122-421 | FICA | 0.00 | 0.00 | 53.44 | -53.44 |
| 101-421-4131-000 | Health Insurance | 27,827.00 | 6,956.75 | 5,905.90 | 1,050.85 |
| 101-421-4133-000 | Life Insurance | 855.00 | 213.75 | 166.72 | 47.03 |
| 101-421-4134-000 | Dental Insurance | 1,052.00 | 263.00 | 217.95 | 45.05 |
| 101-421-4151-000 | Workers Compensation | 50,732.00 | 12,683.00 | 27,966.00 | -15,283.00 |
| 101-421-4200-000 | Office Supplies-Fire | 1,000.00 | 250.00 | 382.50 | -132.50 |
| 101-421-4211-000 | Maintenance Supplies-Fire | 6,700.00 | 1,675.00 | 0.00 | 1,675.00 |
| 101-421-4213-000 | Youth Program | 1,700.00 | 425.00 | 0.00 | 425.00 |
| 101-421-4214-000 | Fire Prevention | 3,000.00 | 750.00 | 0.00 | 750.00 |
| 101-421-4240-000 | Small ToolsEquip-Fire | 14,500.00 | 3,625.00 | 435.20 | 3,189.80 |
| 101-421-4300-000 | Professional Services-Fire | 5,500.00 | 1,375.00 | 0.00 | 1,375.00 |
| 101-421-4321-000 | Telephone-Fire | 3,010.00 | 752.50 | 396.56 | 355.94 |
| 101-421-4322-000 | Postage-Fire | 500.00 | 125.00 | 3.40 | 121.60 |
| 101-421-4330-000 | TravelTuition-Fire | 33,050.00 | 8,262.50 | 5,804.21 | 2,458.29 |
| 101-421-4340-000 | Advertising-Fire | 500.00 | 125.00 | 0.00 | 125.00 |
| 101-421-4370-000 | Uniforms-Fire | 49,000.00 | 12,250.00 | -184.00 | 12,434.00 |
| 101-421-4410-000 | Contracted Services-Fire | 43,485.00 | 10,871.25 | 8,104.98 | 2,766.27 |
| 101-421-4452-000 | SubscriptionsDues-Fire | 1,080.00 | 270.00 | 630.00 | -360.00 |
| 421 | Fire | 698,885.00 | 174,721.25 | 124,085.90 | 50,635.35 |
| 422 | Building Inspections | | | | |
| 101-422-4101-000 | Salaries - Building | 268,052.00 | 67,013.00 | 52,159.06 | 14,853.94 |
| 101-422-4102-000 | Overtime - Building | 500.00 | 125.00 | 0.00 | 125.00 |
| 101-422-4106-000 | Temporaries - Building | 9,360.00 | 2,340.00 | 0.00 | 2,340.00 |
| 101-422-4108-000 | Wellness Program-Bldg Insp | 720.00 | 180.00 | 0.00 | 180.00 |
| 101-422-4121-000 | PERA | 20,141.00 | 5,035.25 | 4,571.24 | 464.01 |
| 101-422-4122-000 | FICA | 21,260.00 | 5,315.00 | 3,811.00 | 1,504.00 |
| 101-422-4131-000 | Health Insurance | 35,377.00 | 8,844.25 | 7,793.32 | 1,050.93 |
| 101-422-4133-000 | Life Insurance | 1,025.00 | 256.25 | 249.00 | 7.25 |
| 101-422-4134-000 | Dental Insurance | 1,887.00 | 471.75 | 292.11 | 179.64 |
| 101-422-4151-000 | Workers Compensation | 1,443.00 | 360.75 | 879.00 | -518.25 |
| 101-422-4200-000 | Office Supplies-Building | 2,000.00 | 500.00 | 0.00 | 500.00 |

| Account Number | Description | Budget | YTD Budget | End Bal | YTD Bgt Var |
|------------------|--------------------------------|---------------------|-------------------|-------------------|------------------|
| 101-422-4240-000 | Small ToolsEquip-Bldg | 150.00 | 37.50 | 0.00 | 37.50 |
| 101-422-4300-000 | Professional Services-Bldg | 5,000.00 | 1,250.00 | 4,175.00 | -2,925.00 |
| 101-422-4321-000 | Telephone-Building Inspections | 2,000.00 | 500.00 | 386.38 | 113.62 |
| 101-422-4330-000 | TravelTuition-Bldg | 3,300.00 | 825.00 | 1,460.00 | -635.00 |
| 101-422-4370-000 | Uniforms-Building | 1,140.00 | 285.00 | 290.57 | -5.57 |
| 101-422-4410-000 | Contracted Services-Bldg | 3,000.00 | 750.00 | 919.00 | -169.00 |
| 101-422-4452-000 | SubscriptionsDues-Bldg Insp | 325.00 | 81.25 | 0.00 | 81.25 |
| 422 | Building Inspections | 376,680.00 | 94,170.00 | 76,985.68 | 17,184.32 |
| 430 | Streets | | | | |
| 101-430-4101-000 | Salaries - Streets | 431,085.00 | 107,771.25 | 82,748.11 | 25,023.14 |
| 101-430-4102-000 | Overtime - Streets | 14,000.00 | 3,500.00 | 4,517.16 | -1,017.16 |
| 101-430-4105-000 | On CallPager | 4,996.00 | 1,249.00 | 4,129.93 | -2,880.93 |
| 101-430-4106-000 | Temporaries - Streets | 26,000.00 | 6,500.00 | 108.75 | 6,391.25 |
| 101-430-4121-000 | PERA | 33,756.00 | 8,439.00 | 8,274.77 | 164.23 |
| 101-430-4122-000 | FICA | 36,420.00 | 9,105.00 | 6,622.89 | 2,482.11 |
| 101-430-4123-000 | Def Comp Employer Contribution | 491.00 | 122.75 | 0.00 | 122.75 |
| 101-430-4131-000 | Health Insurance | 41,097.00 | 10,274.25 | 11,123.04 | -848.79 |
| 101-430-4133-000 | Life Insurance | 1,660.00 | 415.00 | 400.11 | 14.89 |
| 101-430-4134-000 | Dental Insurance | 3,370.00 | 842.50 | 573.03 | 269.47 |
| 101-430-4151-000 | Workers Compensation | 33,277.00 | 8,319.25 | 22,568.00 | -14,248.75 |
| 101-430-4211-000 | Maintenance Supplies-Streets | 23,000.00 | 5,750.00 | 3,029.85 | 2,720.15 |
| 101-430-4223-000 | Street Signs | 12,000.00 | 3,000.00 | 611.15 | 2,388.85 |
| 101-430-4224-000 | Patching Materials | 50,000.00 | 12,500.00 | 422.55 | 12,077.45 |
| 101-430-4228-000 | SaltSand | 55,000.00 | 13,750.00 | 21,125.83 | -7,375.83 |
| 101-430-4229-000 | GravelMisc | 7,000.00 | 1,750.00 | 0.00 | 1,750.00 |
| 101-430-4240-000 | Small ToolsEquip-Streets | 4,000.00 | 1,000.00 | 0.00 | 1,000.00 |
| 101-430-4300-000 | Professional Services-Streets | 12,000.00 | 3,000.00 | 4,500.00 | -1,500.00 |
| 101-430-4321-000 | Telephone-Streets | 1,000.00 | 250.00 | 105.50 | 144.50 |
| 101-430-4330-000 | TravelTuition-Streets | 2,000.00 | 500.00 | 152.00 | 348.00 |
| 101-430-4370-000 | Uniforms-Streets | 2,600.00 | 650.00 | 25.90 | 624.10 |
| 101-430-4385-000 | Street Lights-Streets | 93,000.00 | 23,250.00 | 12,833.53 | 10,416.47 |
| 101-430-4410-000 | Contracted Services-Streets | 99,000.00 | 24,750.00 | 0.00 | 24,750.00 |
| 101-430-4415-000 | Rental Equipment | 1,000.00 | 250.00 | 0.00 | 250.00 |
| 101-430-4452-000 | SubscriptionsDues-Streets | 3,500.00 | 875.00 | 307.50 | 567.50 |
| 101-430-5000-000 | Capital Outlay Streets | 17,500.00 | 4,375.00 | 0.00 | 4,375.00 |
| 430 | Streets | 1,008,752.00 | 252,188.00 | 184,179.60 | 68,008.40 |
| 431 | Fleet | | | | |
| 101-431-4101-000 | Salaries - Fleet | 158,082.00 | 39,520.50 | 31,714.99 | 7,805.51 |
| 101-431-4102-000 | Overtime - Fleet | 2,000.00 | 500.00 | 516.65 | -16.65 |
| 101-431-4121-000 | PERA | 12,006.00 | 3,001.50 | 2,773.27 | 228.23 |
| 101-431-4122-000 | FICA | 12,246.00 | 3,061.50 | 2,191.21 | 870.29 |
| 101-431-4123-000 | Def Comp Employer Contribution | 393.00 | 98.25 | 0.00 | 98.25 |
| 101-431-4131-000 | Health Insurance | 26,913.00 | 6,728.25 | 4,307.22 | 2,421.03 |
| 101-431-4133-000 | Life Insurance | 622.00 | 155.50 | 143.34 | 12.16 |
| 101-431-4134-000 | Dental Insurance | 1,186.00 | 296.50 | 296.64 | -0.14 |
| 101-431-4151-000 | Workers Compensation | 4,846.00 | 1,211.50 | 2,203.00 | -991.50 |
| 101-431-4211-000 | Maintenance Supplies-Fleet | 1,000.00 | 250.00 | 873.04 | -623.04 |
| 101-431-4212-000 | Vehicle Fuel | 110,000.00 | 27,500.00 | 24,129.24 | 3,370.76 |
| 101-431-4221-000 | Shop Parts | 65,000.00 | 16,250.00 | 5,237.84 | 11,012.16 |
| 101-431-4240-000 | Small ToolsEquip-Fleet | 7,000.00 | 1,750.00 | 158.69 | 1,591.31 |
| 101-431-4300-000 | Professional Services-Fleet | 44,000.00 | 11,000.00 | 14,353.42 | -3,353.42 |
| 101-431-4321-000 | Telephone-Fleet | 0.00 | 0.00 | 18.00 | -18.00 |
| 101-431-4330-000 | TravelTuition-Fleet | 500.00 | 125.00 | 0.00 | 125.00 |
| 101-431-4363-000 | Auto Insurance | 40,795.00 | 10,198.75 | 29,429.00 | -19,230.25 |
| 101-431-4370-000 | Uniforms-Fleet | 570.00 | 142.50 | 0.00 | 142.50 |
| 101-431-4410-000 | Contracted Services-Fleet | 61,000.00 | 15,250.00 | 11,569.94 | 3,680.06 |
| 101-431-4452-000 | SubscriptionsDues-Fleet | 6,000.00 | 1,500.00 | 0.00 | 1,500.00 |
| 101-431-5000-000 | Capital Outlay Fleet | 5,000.00 | 1,250.00 | 0.00 | 1,250.00 |
| 431 | Fleet | 559,159.00 | 139,789.75 | 129,915.49 | 9,874.26 |
| 432 | Government Buildings | | | | |
| 101-432-4101-000 | Salaries - Gov't Bldgs | 2,080.00 | 520.00 | 400.00 | 120.00 |
| 101-432-4121-000 | PERA | 156.00 | 39.00 | 35.99 | 3.01 |
| 101-432-4122-000 | FICA | 159.00 | 39.75 | 29.36 | 10.39 |
| 101-432-4151-000 | Workers Compensation | 116.00 | 29.00 | 75.00 | -46.00 |
| 101-432-4200-000 | Office Supplies-Govt Buildings | 10,000.00 | 2,500.00 | 1,136.80 | 1,363.20 |
| 101-432-4211-000 | Maintenance Supplies-Govt Bldg | 30,000.00 | 7,500.00 | 2,426.86 | 5,073.14 |

| Account Number | Description | Budget | YTD Budget | End Bal | YTD Bgt Var |
|------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 101-432-4211-500 | Maintenance Supplies-PW Bldg | 0.00 | 0.00 | 2,224.65 | -2,224.65 |
| 101-432-4211-501 | Maintenance Supplies-Fire #1 | 0.00 | 0.00 | 66.91 | -66.91 |
| 101-432-4211-502 | Maintenance Supplies-Fire #2 | 0.00 | 0.00 | 946.64 | -946.64 |
| 101-432-4211-503 | Maintenance Supplies-Civ Comp | 0.00 | 0.00 | 1,961.87 | -1,961.87 |
| 101-432-4240-000 | Small ToolsEquip-Govt Bldg | 2,400.00 | 600.00 | 0.00 | 600.00 |
| 101-432-4300-000 | Professional Services-Govt Bld | 59,000.00 | 14,750.00 | 77.20 | 14,672.80 |
| 101-432-4300-500 | Professional Services-PW Bldg | 0.00 | 0.00 | 687.02 | -687.02 |
| 101-432-4300-501 | Professional Services-Fire #1 | 0.00 | 0.00 | 478.63 | -478.63 |
| 101-432-4300-502 | Professional Services-Fire #2 | 0.00 | 0.00 | 3,207.98 | -3,207.98 |
| 101-432-4300-503 | Professional Services-Civ Comp | 0.00 | 0.00 | 3,986.13 | -3,986.13 |
| 101-432-4321-000 | Telephone-Govt Buildings | 6,864.00 | 1,716.00 | 603.05 | 1,112.95 |
| 101-432-4321-502 | Telephone-Fire Station #2 | 0.00 | 0.00 | 1,046.68 | -1,046.68 |
| 101-432-4321-503 | Telephone-Civic Complex | 0.00 | 0.00 | 118.72 | -118.72 |
| 101-432-4322-000 | Postage-Gov't Buildings | 5,000.00 | 1,250.00 | 1,144.16 | 105.84 |
| 101-432-4361-000 | Building Insurance | 130,111.00 | 32,527.75 | 86,745.00 | -54,217.25 |
| 101-432-4381-000 | Electricity-Gov't Bldgs | 96,500.00 | 24,125.00 | 0.00 | 24,125.00 |
| 101-432-4381-500 | Electricity-Public Works Bldg | 0.00 | 0.00 | 2,609.97 | -2,609.97 |
| 101-432-4381-501 | Electricity-Fire Station #1 | 0.00 | 0.00 | 974.61 | -974.61 |
| 101-432-4381-502 | Electricity-Fire Station #2 | 0.00 | 0.00 | 1,790.55 | -1,790.55 |
| 101-432-4381-503 | Electricity-Civic Complex | 0.00 | 0.00 | 8,454.15 | -8,454.15 |
| 101-432-4382-000 | Utilities | 21,000.00 | 5,250.00 | 2,740.92 | 2,509.08 |
| 101-432-4383-000 | Heat-Gov't Buildings | 48,000.00 | 12,000.00 | 0.00 | 12,000.00 |
| 101-432-4383-500 | Heat-Public Works Bldg | 0.00 | 0.00 | 1,564.84 | -1,564.84 |
| 101-432-4383-501 | Heat-Fire Station #1 | 0.00 | 0.00 | 663.89 | -663.89 |
| 101-432-4383-502 | Heat-Fire Station #2 | 0.00 | 0.00 | 1,533.10 | -1,533.10 |
| 101-432-4383-503 | Heat-Civic Complex | 0.00 | 0.00 | 7,675.76 | -7,675.76 |
| 101-432-4384-000 | Sanitation-Gov't Bldgs | 12,000.00 | 3,000.00 | 0.00 | 3,000.00 |
| 101-432-4384-500 | Sanitation-Public Works Bldg | 0.00 | 0.00 | 1,269.63 | -1,269.63 |
| 101-432-4384-501 | Sanitation-Fire Station #1 | 0.00 | 0.00 | 374.30 | -374.30 |
| 101-432-4384-502 | Sanitation-Fire Station #2 | 0.00 | 0.00 | 570.95 | -570.95 |
| 101-432-4384-503 | Sanitation-Civic Complex | 0.00 | 0.00 | 1,723.44 | -1,723.44 |
| 101-432-4410-000 | Contracted Services-Govt Bldg | 71,000.00 | 17,750.00 | 1,027.00 | 16,723.00 |
| 101-432-4410-500 | Contracted Services-PW Bldg | 0.00 | 0.00 | 3,471.16 | -3,471.16 |
| 101-432-4410-501 | Contracted Services-Fire #1 | 0.00 | 0.00 | 2,221.25 | -2,221.25 |
| 101-432-4410-502 | Contracted Services-Fire #2 | 0.00 | 0.00 | 2,460.13 | -2,460.13 |
| 101-432-4410-503 | Contracted Services-Civ Comp | 0.00 | 0.00 | 14,149.55 | -14,149.55 |
| 101-432-4452-000 | SubscriptionsDues-Gov't Bldgs | 200.00 | 50.00 | 0.00 | 50.00 |
| 101-432-5000-000 | Capital Outlay Gov't Bldgs | 0.00 | 0.00 | 5,863.00 | -5,863.00 |
| 432 | Government Buildings | 494,586.00 | 123,646.50 | 168,536.85 | -44,890.35 |
| 450 | Parks | | | | |
| 101-450-4101-000 | Salaries - Parks | 347,789.00 | 86,947.25 | 68,049.04 | 18,898.21 |
| 101-450-4102-000 | Overtime - Parks | 2,000.00 | 500.00 | 295.13 | 204.87 |
| 101-450-4106-000 | Temporaries - Parks | 39,200.00 | 9,800.00 | 0.00 | 9,800.00 |
| 101-450-4121-000 | PERA | 26,234.00 | 6,558.50 | 6,013.70 | 544.80 |
| 101-450-4122-000 | FICA | 29,758.00 | 7,439.50 | 5,160.31 | 2,279.19 |
| 101-450-4123-000 | Def Comp Employer Contribution | 1,922.00 | 480.50 | 1,617.86 | -1,137.36 |
| 101-450-4131-000 | Health Insurance | 31,397.00 | 7,849.25 | 7,061.22 | 788.03 |
| 101-450-4133-000 | Life Insurance | 1,351.00 | 337.75 | 318.98 | 18.77 |
| 101-450-4134-000 | Dental Insurance | 2,669.00 | 667.25 | 532.56 | 134.69 |
| 101-450-4151-000 | Workers Compensation | 14,724.00 | 3,681.00 | 9,563.00 | -5,882.00 |
| 101-450-4211-000 | Maintenance Supplies-Parks | 42,000.00 | 10,500.00 | 4,116.46 | 6,383.54 |
| 101-450-4240-000 | Small ToolsEquip-Parks | 3,000.00 | 750.00 | 546.03 | 203.97 |
| 101-450-4300-000 | Professional Services-Parks | 7,000.00 | 1,750.00 | 1,500.00 | 250.00 |
| 101-450-4321-000 | Telephone-Parks | 2,000.00 | 500.00 | 185.52 | 314.48 |
| 101-450-4330-000 | TravelTuition-Parks | 2,000.00 | 500.00 | 340.00 | 160.00 |
| 101-450-4331-000 | Stipend Park Board | 2,750.00 | 687.50 | 0.00 | 687.50 |
| 101-450-4370-000 | Uniforms-Parks | 1,500.00 | 375.00 | 207.87 | 167.13 |
| 101-450-4381-000 | Electricity-Parks | 3,500.00 | 875.00 | 635.53 | 239.47 |
| 101-450-4382-000 | Utilities | 25,000.00 | 6,250.00 | 96.20 | 6,153.80 |
| 101-450-4383-000 | Heat-Parks | 5,000.00 | 1,250.00 | 1,269.55 | -19.55 |
| 101-450-4384-000 | Sanitation-Parks | 1,800.00 | 450.00 | 0.00 | 450.00 |
| 101-450-4410-000 | Contracted Services-Parks | 97,000.00 | 24,250.00 | 3,834.66 | 20,415.34 |
| 101-450-4415-000 | Rental Equipment | 500.00 | 125.00 | 0.00 | 125.00 |
| 101-450-4452-000 | SubscriptionsDues-Parks | 200.00 | 50.00 | 65.00 | -15.00 |
| 101-450-5000-000 | Capital Outlay Parks | 0.00 | 0.00 | 5,231.25 | -5,231.25 |
| 450 | Parks | 690,294.00 | 172,573.50 | 116,639.87 | 55,933.63 |

| Account Number | Description | Budget | YTD Budget | End Bal | YTD Bgt Var |
|------------------|-------------------------------|---------------------|-------------------|-------------------|--------------------|
| 451 | Recreation | | | | |
| 101-451-4151-000 | Workers Compensation | 0.00 | 0.00 | 713.00 | -713.00 |
| 451 | Recreation | 0.00 | 0.00 | 713.00 | -713.00 |
| 461 | Environmental | | | | |
| 101-461-4101-000 | Salaries - Environmental | 28,953.00 | 7,238.25 | 5,636.56 | 1,601.69 |
| 101-461-4102-000 | Overtime - Environmental | 500.00 | 125.00 | 0.00 | 125.00 |
| 101-461-4106-000 | Temporaries - Environmental | 13,520.00 | 3,380.00 | 0.00 | 3,380.00 |
| 101-461-4121-000 | PERA | 2,209.00 | 552.25 | 495.13 | 57.12 |
| 101-461-4122-000 | FICA | 3,287.00 | 821.75 | 429.36 | 392.39 |
| 101-461-4131-000 | Health Insurance | 2,798.00 | 699.50 | 699.48 | 0.02 |
| 101-461-4133-000 | Life Insurance | 126.00 | 31.50 | 27.12 | 4.38 |
| 101-461-4134-000 | Dental Insurance | 202.00 | 50.50 | 50.55 | -0.05 |
| 101-461-4151-000 | Workers Compensation | 216.00 | 54.00 | 141.00 | -87.00 |
| 101-461-4211-000 | Maintenance Supplies-Env | 700.00 | 175.00 | 0.00 | 175.00 |
| 101-461-4240-000 | Small ToolsEquip-Env | 300.00 | 75.00 | 0.00 | 75.00 |
| 101-461-4300-000 | Professional Services-Env | 1,000.00 | 250.00 | 740.00 | -490.00 |
| 101-461-4321-000 | Telephone-Environmental | 730.00 | 182.50 | 93.00 | 89.50 |
| 101-461-4330-000 | TravelTuition-Env | 1,100.00 | 275.00 | 279.00 | -4.00 |
| 101-461-4331-000 | Stipend Environmental Board | 6,600.00 | 1,650.00 | 0.00 | 1,650.00 |
| 101-461-4410-000 | Contracted Services-Env | 1,000.00 | 250.00 | 0.00 | 250.00 |
| 101-461-4452-000 | SubscriptionsDues-Env | 100.00 | 25.00 | 0.00 | 25.00 |
| 461 | Environmental | 63,341.00 | 15,835.25 | 8,591.20 | 7,244.05 |
| 462 | Solid Waste | | | | |
| 101-462-4101-000 | Salaries - Solid Waste | 19,302.00 | 4,825.50 | 3,757.63 | 1,067.87 |
| 101-462-4102-000 | Overtime - Solid Waste | 1,600.00 | 400.00 | 0.00 | 400.00 |
| 101-462-4106-000 | Temporaries - Solid Waste | 19,604.00 | 4,901.00 | 0.00 | 4,901.00 |
| 101-462-4121-000 | PERA | 1,568.00 | 392.00 | 330.07 | 61.93 |
| 101-462-4122-000 | FICA | 3,099.00 | 774.75 | 285.99 | 488.76 |
| 101-462-4131-000 | Health Insurance | 1,865.00 | 466.25 | 466.32 | -0.07 |
| 101-462-4133-000 | Life Insurance | 93.00 | 23.25 | 18.06 | 5.19 |
| 101-462-4134-000 | Dental Insurance | 135.00 | 33.75 | 33.72 | 0.03 |
| 101-462-4151-000 | Workers Compensation | 237.00 | 59.25 | 153.00 | -93.75 |
| 101-462-4200-000 | Office Supplies-Solid Waste | 1,100.00 | 275.00 | 0.00 | 275.00 |
| 101-462-4330-000 | TravelTuition-Solid Waste | 220.00 | 55.00 | 0.00 | 55.00 |
| 101-462-4340-000 | Advertising-Solid Waste | 7,000.00 | 1,750.00 | 2,201.82 | -451.82 |
| 101-462-4410-000 | Contracted Services-So. Waste | 22,700.00 | 5,675.00 | 3,087.39 | 2,587.61 |
| 462 | Solid Waste | 78,523.00 | 19,630.75 | 10,334.00 | 9,296.75 |
| 463 | Forestry | | | | |
| 101-463-4101-000 | Salaries - Forestry | 28,953.00 | 7,238.25 | 5,636.56 | 1,601.69 |
| 101-463-4121-000 | PERA | 2,171.00 | 542.75 | 495.03 | 47.72 |
| 101-463-4122-000 | FICA | 2,215.00 | 553.75 | 457.79 | 95.96 |
| 101-463-4131-000 | Health Insurance | 2,798.00 | 699.50 | 699.48 | 0.02 |
| 101-463-4133-000 | Life Insurance | 126.00 | 31.50 | 27.09 | 4.41 |
| 101-463-4134-000 | Dental Insurance | 202.00 | 50.50 | 50.55 | -0.05 |
| 101-463-4151-000 | Workers Compensation | 1,310.00 | 327.50 | 855.00 | -527.50 |
| 101-463-4211-000 | Maintenance Supplies-Forestry | 3,000.00 | 750.00 | 0.00 | 750.00 |
| 101-463-4240-000 | Small ToolsEquip-Forestry | 250.00 | 62.50 | 0.00 | 62.50 |
| 101-463-4370-000 | Uniforms-Forestry | 380.00 | 95.00 | 373.02 | -278.02 |
| 101-463-4410-000 | Contracted Services-Forestry | 30,000.00 | 7,500.00 | 0.00 | 7,500.00 |
| 463 | Forestry | 71,405.00 | 17,851.25 | 8,594.52 | 9,256.73 |
| 499 | Other | | | | |
| 101-499-4905-000 | Contingency | 75,000.00 | 18,750.00 | 0.00 | 18,750.00 |
| 101-499-4910-000 | Operating Transfers | 926,113.00 | 231,528.25 | 926,113.00 | -694,584.75 |
| 499 | Other | 1,001,113.00 | 250,278.25 | 926,113.00 | -675,834.75 |
| 101 | General Fund | 11,519,400.00 | 2,879,850.00 | 3,027,571.11 | -147,721.11 |

General Ledger

Budget to Actual

User: hannah.lynch
 Printed: 4/29/2021 10:33:59 AM
 Period 01 - 03
 Fiscal Year 2021



| Account Number | Description | Budget | YTD Budget | End Bal | One Year Prior Actual |
|------------------|-----------------------------|----------------------|--------------------|--------------------|-----------------------|
| 601 | Water Operating | | | | |
| 601-000-3248-000 | Water Hook Up Charge | -36,500.00 | -9,125.00 | -16,750.00 | -6,250.00 |
| 601-000-3372-000 | Other Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| 601-000-3406-000 | Water Meter Sales | -50,000.00 | -12,500.00 | -30,281.65 | -9,311.04 |
| 601-000-3407-000 | Irrigation Controller Sales | 0.00 | 0.00 | -1,235.00 | 0.00 |
| 601-000-3620-000 | Interest On Investments | -50,000.00 | -12,500.00 | 12,813.17 | 0.00 |
| 601-000-3714-000 | Miscellaneous Revenue | -2,500.00 | -625.00 | -635.00 | -106.00 |
| 601-000-3855-000 | Water Sales | -1,080,000.00 | -270,000.00 | -157,093.02 | -172,266.81 |
| 601-000-3858-000 | Penalty | -22,000.00 | -5,500.00 | -4,094.09 | -3,788.03 |
| 601-000-3910-000 | Sale of Fixed Assets | 0.00 | 0.00 | -7,100.00 | 0.00 |
| 601 | Water Operating | -1,241,000.00 | -310,250.00 | -204,375.59 | -191,721.88 |
| 602 | Sewer Operating | | | | |
| 602-000-3249-000 | Sewer Hook Up Charge | -29,000.00 | -7,250.00 | -13,400.00 | -5,000.00 |
| 602-000-3620-000 | Interest On Investments | -80,000.00 | -20,000.00 | 20,887.40 | 0.00 |
| 602-000-3856-000 | Sewer Sales | -1,700,000.00 | -425,000.00 | -445,969.69 | -431,639.36 |
| 602-000-3858-000 | Penalty | -26,000.00 | -6,500.00 | -5,311.91 | -5,565.38 |
| 602-000-3910-000 | Sale of Fixed Assets | 0.00 | 0.00 | -7,100.00 | 0.00 |
| 602 | Sewer Operating | -1,835,000.00 | -458,750.00 | -450,894.20 | -442,204.74 |

General Ledger

Budget to Actual

User: hannah.lynych
 Printed: 4/28/2021 3:55:27 PM
 Period 01 - 03
 Fiscal Year 2021



| Account Number | Description | Budget | YTD Budget | End Bal | One Year Prior Actual |
|------------------|--------------------------------|-------------------|-------------------|------------------|-----------------------|
| 601 | Water Operating | | | | |
| | Personal Services | | | | |
| 601-494-4101-000 | Salaries - Water | 221,373.00 | 55,343.25 | 43,455.46 | 44,831.94 |
| 601-494-4102-000 | Overtime - Water | 7,000.00 | 1,750.00 | 1,418.81 | 1,861.56 |
| 601-494-4105-000 | On CallPager | 4,996.00 | 1,249.00 | -201.22 | -132.69 |
| 601-494-4106-000 | Temporaries - Water | 9,240.00 | 2,310.00 | 894.37 | 0.00 |
| 601-494-4121-000 | PERA | 17,503.00 | 4,375.75 | 4,035.13 | 3,971.50 |
| 601-494-4122-000 | FICA | 18,560.00 | 4,640.00 | 3,296.08 | 3,280.20 |
| 601-494-4123-000 | Def Comp Employer Contribution | 294.00 | 73.50 | 0.00 | 132.15 |
| 601-494-4131-000 | Health Insurance | 25,528.00 | 6,382.00 | 5,909.04 | 9,068.23 |
| 601-494-4133-000 | Life Insurance | 1,027.00 | 256.75 | 206.77 | 195.10 |
| 601-494-4134-000 | Dental Insurance | 1,753.00 | 438.25 | 428.07 | 439.92 |
| 601-494-4151-000 | Workers Compensation | 5,463.00 | 1,365.75 | 3,436.00 | 3,412.00 |
| | Personal Services | 312,737.00 | 78,184.25 | 62,878.51 | 67,059.91 |
| | Supplies | | | | |
| 601-494-4200-000 | Office Supplies-Water | 2,500.00 | 625.00 | 0.00 | 1,566.21 |
| 601-494-4211-000 | Maintenance Supplies-Water | 45,000.00 | 11,250.00 | 1,499.26 | 5,757.78 |
| 601-494-4212-000 | Vehicle Fuel | 10,000.00 | 2,500.00 | 0.00 | 0.00 |
| 601-494-4215-000 | Water Meters | 80,000.00 | 20,000.00 | 11,163.65 | 32,122.18 |
| 601-494-4216-000 | Irrigation Controllers | 20,000.00 | 5,000.00 | 0.00 | 0.00 |
| 601-494-4222-000 | Chemicals | 80,000.00 | 20,000.00 | 10,980.96 | 10,164.16 |
| 601-494-4240-000 | Small ToolsEquip-Water | 2,500.00 | 625.00 | 273.29 | 57.80 |
| | Supplies | 240,000.00 | 60,000.00 | 23,917.16 | 49,668.13 |
| | Services & Charges | | | | |
| 601-494-4300-000 | Professional Services-Water | 125,000.00 | 31,250.00 | 13,532.89 | 18,613.76 |
| 601-494-4304-000 | Municipal Engineer | 25,000.00 | 6,250.00 | 3,971.00 | 4,930.25 |
| 601-494-4310-000 | Other Consultant-Water | 11,347.00 | 2,836.75 | 4,058.67 | 3,852.67 |
| 601-494-4321-000 | Telephone-Water | 5,000.00 | 1,250.00 | 882.47 | 914.43 |
| 601-494-4322-000 | Postage-Water | 5,500.00 | 1,375.00 | 1,379.64 | 899.17 |
| 601-494-4330-000 | TravelTuition-Water | 3,000.00 | 750.00 | 614.99 | 0.00 |
| 601-494-4340-000 | Advertising-Water | 3,500.00 | 875.00 | 0.00 | 506.08 |
| 601-494-4360-000 | Insurance | 10,374.00 | 2,593.50 | 6,289.00 | 5,370.00 |
| 601-494-4363-000 | Auto Insurance | 700.00 | 175.00 | 627.00 | 469.00 |
| 601-494-4370-000 | Uniforms-Water | 760.00 | 190.00 | 320.75 | 158.13 |
| 601-494-4381-000 | Electricity-Water | 90,000.00 | 22,500.00 | 11,404.43 | 11,343.56 |
| 601-494-4382-000 | Utilities | 15,000.00 | 3,750.00 | 0.00 | 404.10 |
| 601-494-4383-000 | Heat-Water | 5,000.00 | 1,250.00 | 621.43 | 904.94 |
| | Services & Charges | 300,181.00 | 75,045.25 | 43,702.27 | 48,366.09 |
| | Contractual Services | | | | |
| 601-494-4410-000 | Contracted Services-Water | 10,000.00 | 2,500.00 | 1,765.90 | 2,419.35 |
| 601-494-4410-129 | Contr Services-Phesant Hills | 0.00 | 0.00 | -5,760.65 | -10,444.13 |
| 601-494-4452-000 | SubscriptionsDues-Water | 1,000.00 | 250.00 | 500.00 | 557.00 |
| 601-494-4510-000 | Purchased Assets Dep | 605,000.00 | 151,250.00 | 0.00 | 0.00 |
| | Contractual Services | 616,000.00 | 154,000.00 | -3,494.75 | -7,467.78 |
| | Capital Outlay | | | | |
| 601-494-5000-000 | Capital Outlay | 55,000.00 | 13,750.00 | 8,088.41 | 24,533.29 |
| | Capital Outlay | 55,000.00 | 13,750.00 | 8,088.41 | 24,533.29 |
| 601 | Water Operating | 1,523,918.00 | 380,979.50 | 135,091.60 | 182,159.64 |
| 602 | Sewer Operating | | | | |
| | Personal Services | | | | |
| 602-495-4101-000 | Salaries - Sewer | 221,373.00 | 55,343.25 | 43,454.92 | 44,831.34 |

| Account Number | Description | Budget | YTD Budget | End Bal | One Year Prior Actual |
|------------------|--------------------------------|---------------------|-------------------|-------------------|-----------------------|
| 602-495-4102-000 | Overtime - Sewer | 7,000.00 | 1,750.00 | 1,418.68 | 1,861.54 |
| 602-495-4105-000 | On CallPager | 4,996.00 | 1,249.00 | -201.22 | -132.69 |
| 602-495-4106-000 | Temporaries - Sewer | 9,240.00 | 2,310.00 | 894.37 | 0.00 |
| 602-495-4121-000 | PERA | 17,503.00 | 4,375.75 | 4,035.15 | 3,971.41 |
| 602-495-4122-000 | FICA | 18,560.00 | 4,640.00 | 3,296.20 | 3,279.98 |
| 602-495-4123-000 | Def Comp Employer Contribution | 294.00 | 73.50 | 0.00 | 132.15 |
| 602-495-4131-000 | Health Insurance | 25,528.00 | 6,382.00 | 5,909.22 | 9,068.43 |
| 602-495-4133-000 | Life Insurance | 1,027.00 | 256.75 | 206.94 | 195.34 |
| 602-495-4134-000 | Dental Insurance | 1,753.00 | 438.25 | 428.07 | 439.92 |
| 602-495-4151-000 | Workers Compensation | 12,334.00 | 3,083.50 | 7,757.00 | 7,690.00 |
| | Personal Services | 319,608.00 | 79,902.00 | 67,199.33 | 71,337.42 |
| | Supplies | | | | |
| 602-495-4200-000 | Office Supplies-Sewer | 5,809.00 | 1,452.25 | 0.00 | 1,442.13 |
| 602-495-4211-000 | Maintenance Supplies-Sewer | 59,769.00 | 14,942.25 | 152.49 | 9,467.61 |
| 602-495-4212-000 | Vehicle Fuel | 10,000.00 | 2,500.00 | 0.00 | 0.00 |
| 602-495-4240-000 | Small ToolsEquip-Sewer | 4,521.00 | 1,130.25 | 431.23 | 162.78 |
| | Supplies | 80,099.00 | 20,024.75 | 583.72 | 11,072.52 |
| | Services & Charges | | | | |
| 602-495-4300-000 | Professional Services-Sewer | 105,000.00 | 26,250.00 | 5,621.91 | 11,355.03 |
| 602-495-4304-000 | Municipal Engineer | 25,000.00 | 6,250.00 | 1,604.00 | 1,225.00 |
| 602-495-4310-000 | Other Consultant-Sewer | 11,347.00 | 2,836.75 | 4,058.67 | 3,852.67 |
| 602-495-4321-000 | Telephone-Sewer | 1,500.00 | 375.00 | 259.52 | 264.12 |
| 602-495-4322-000 | Postage-Sewer | 5,000.00 | 1,250.00 | 1,379.63 | 899.15 |
| 602-495-4330-000 | TravelTuition-Sewer | 3,000.00 | 750.00 | 0.00 | 0.00 |
| 602-495-4340-000 | Advertising-Sewer | 500.00 | 125.00 | 0.00 | 0.00 |
| 602-495-4360-000 | Insurance | 18,896.00 | 4,724.00 | 11,971.00 | 9,516.00 |
| 602-495-4363-000 | Auto Insurance | 700.00 | 175.00 | 627.00 | 469.00 |
| 602-495-4370-000 | Uniforms-Sewer | 760.00 | 190.00 | 320.72 | 158.09 |
| 602-495-4381-000 | Electricity-Sewer | 30,000.00 | 7,500.00 | 5,529.51 | 5,398.54 |
| 602-495-4382-000 | Utilities | 15,000.00 | 3,750.00 | 0.00 | 244.85 |
| 602-495-4383-000 | Heat-Sewer | 1,800.00 | 450.00 | 250.55 | 223.54 |
| | Services & Charges | 218,503.00 | 54,625.75 | 31,622.51 | 33,605.99 |
| | Contractual Services | | | | |
| 602-495-4405-000 | MCES Sewer Charges | 988,488.00 | 247,122.00 | 329,496.08 | 345,130.24 |
| 602-495-4410-000 | Contracted Services-Sewer | 9,000.00 | 2,250.00 | 1,415.90 | 1,357.34 |
| 602-495-4452-000 | SubscriptionsDues-Sewer | 1,000.00 | 250.00 | 23.00 | 605.00 |
| 602-495-4510-000 | Purchased Assets Dep | 500,000.00 | 125,000.00 | 0.00 | 0.00 |
| | Contractual Services | 1,498,488.00 | 374,622.00 | 330,934.98 | 347,092.58 |
| | Capital Outlay | | | | |
| 602-495-5000-000 | Capital Outlay | 111,000.00 | 27,750.00 | 0.00 | 24,533.27 |
| | Capital Outlay | 111,000.00 | 27,750.00 | 0.00 | 24,533.27 |
| 602 | Sewer Operating | 2,227,698.00 | 556,924.50 | 430,340.54 | 487,641.78 |

WORK SESSION STAFF REPORT
Work Session Item No. 7

Date: May 3, 2021
To: City Council
From: Hannah Lynch, Finance Director
Re: 2022 Budget Kick-Off

Background

We will be kicking off the 2022 Budget with a brief overview of key dates and a refresher on what is included in the budget and how the budget and tax levy effects a property owner.

City staff will begin preparing the proposed 2022 Budget and Tax Levy which will be initially reviewed by Council after the regular City Council Meeting on July 26, 2021.

Requested Council Direction

Consider goals that staff should consider when preparing the proposed 2022 Budget and Tax Levy.

Attachments

2022 Budget Kick-Off PowerPoint Slides



CITY OF
LINOLAKES
MINNESOTA

2022 Budget Kick-Off

MAY 3, 2021

Agenda

- ▶ Key Dates
- ▶ Budget Components
- ▶ Tax Levy Components and Impact
- ▶ Council Budget Goals



Key Dates

- ▶ July 26, 2021
 - ▶ Initial budget work session*
- ▶ September 27, 2021
 - ▶ Approval of Proposed 2022 Budget and Tax Levy
- ▶ December 13, 2021
 - ▶ Public Hearing and approval of Final 2022 Budget and Tax Levy



*Other budget work sessions will be scheduled as needed

Budget Components

WHICH FUNDS ARE INCLUDED IN THE ANNUAL BUDGET?

Budgeted Funds

Governmental Funds

- ▶ 101 – General Fund
- ▶ 201 – Recreation Programming
 - ▶ Budgeted prior to 2020
- ▶ 202 – Recreation Facility
 - ▶ TBD if budgeted for 2022
- ▶ 402 – Capital Equipment

Enterprise Funds

- ▶ 601 – Water
- ▶ 602 – Sewer

Non-Budgeted Funds

| Fund | Description |
|------|--|
| 203 | Economic Development Authority |
| 204 | Cable TV and Communications |
| 205 | Blue Heron Days |
| 206 | Federal Forfeiture - Justice |
| 207 | State Narcotics Forfeiture |
| 208 | DUI Forfeitures |
| 209 | Forfeitures-Other |
| 210 | Federal Forfeiture - Treasury |
| 211 | K9 Unit |
| 301 | Closed Bond |
| 315 | Certificates Of Indebtedness |
| 332 | GO Tax Increment Bonds 2007A |
| 333 | GO Imp Note 2009A |
| 335 | GO Bonds 2012A |
| 336 | GO Bonds 2013A |
| 337 | GO Bonds 2014A |
| 338 | G.O. Bonds 2015A |
| 339 | EDA Lease Revenue Bonds 2015B |
| 340 | GO Capital Note 2016A |
| 341 | GO Utility Revenue Bonds 2016A |
| 342 | GO Improv Refunding Bonds 2016B |
| 343 | GO Tax Abatement Refunding Bonds 2016C |
| 344 | GO Bonds 2018A |
| 345 | GO Bonds 2020A |
| 401 | Municipal Bldgs & Facilities |
| 402 | Capital Equip Revolving |
| 403 | Office Equip Revolving |
| 405 | Dedicated Parks |
| 406 | Area And Unit Trunk |
| 411 | T.I.F. District 1-5 |
| 417 | T.I.F. District 1-10 |
| 418 | T.I.F. District 1-11 |
| 419 | T.I.F. District 1-12 |
| 420 | Municipal State Aid |
| 421 | Pavement Management |
| 422 | Surface Water Management |
| 423 | Street Reconstruction |
| 424 | Surface Water Maintenance |
| 425 | Park & Trail Impr |
| 484 | 2040 Comp Plan Update |

City Funds

100s

General Fund

Operating budget

Primarily supported by property taxes

200s

Special Revenue Funds

Must be used for specific purposes

Revenue is specific to the cause

300

Debt Service Funds

Used to pay principal & interest on governmental funds

400s

Capital Project Funds

The guiding plan is the City's multi-year Capital Improvement Plan (CIP)

600s

Enterprise (Utility) Funds

Revenue to support both operational and capital costs

Operating Budgets

For the General Fund and Special Revenue Funds Consider the Following

Revenue:

- Property taxes
- State Aid
- Grants
- Licenses
- Permits
- Charges for Services

Expenditures:

- Personnel Services
- Supplies
- Other Services and Charges
- Contractual Services
- Capital Outlay

Property Taxes:

- Total expenditures less non-property tax revenue
- Balanced Budget

Operating Budgets

For the Enterprise (Utility) Funds Consider the Following

Revenue:

- User fees

Expenditures:

- Wages/Benefits
- OM & R (operations, maintenance & replacement)

Adjustments:

- User fees as opposed to tax levy
- Rate adjustments to fund operations and infrastructure

Tax Levy Components and Impact

HOW IS THE CITY TAX RATE
CALCULATED?

Remember:
Preliminary
levy is your
ceiling

$$\text{levy} \div \frac{\text{TAX}}{\text{CAPACITY}} = \text{Tax Rate}$$

Levy: Levy + Fiscal Disparities Distribution

Net Tax Capacity:

Tax Capacity - Captured Tax Increment Financing (TIF) Value – Fiscal Disparities Contribution

Property Tax Levy

100s General Fund Levy
+
300s Debt Service Levies
+
400s Capital Levies

= Property Tax Levy

600s Enterprise (Utility) Funds

= User Fees

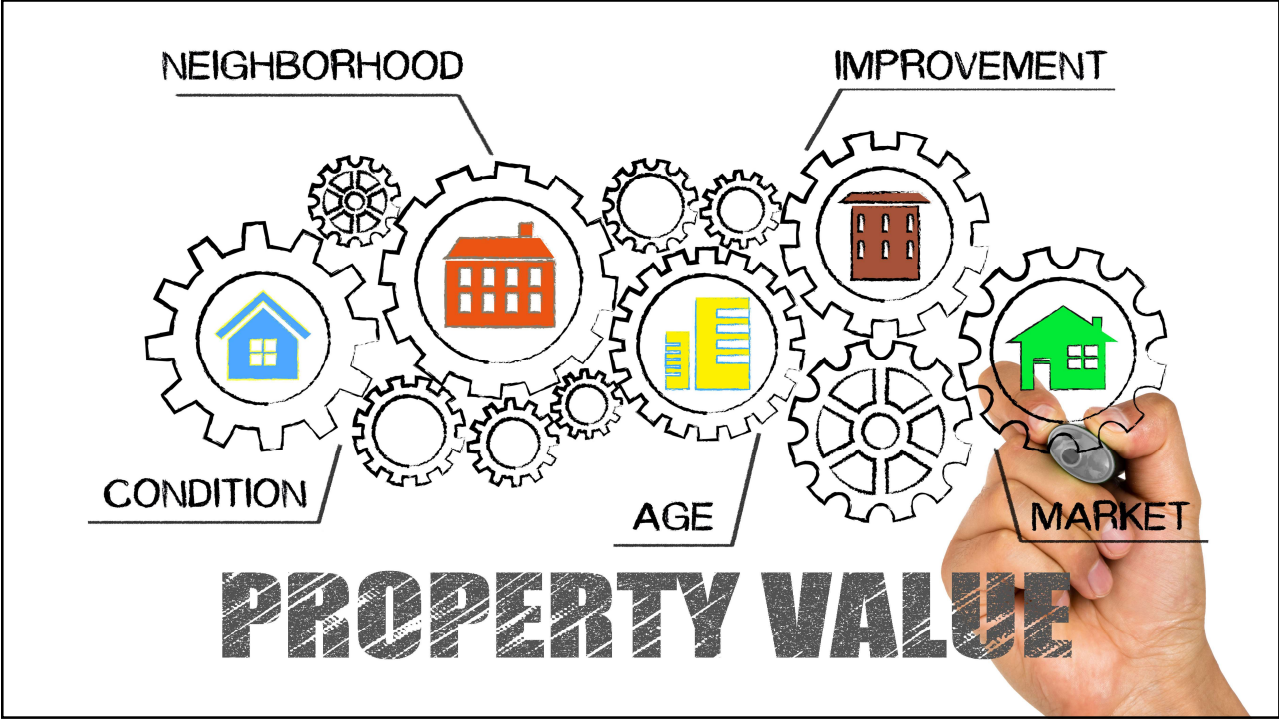
Remember:
Preliminary
levy is your
ceiling

$$\text{levy} \div \text{TAX CAPACITY} = \text{Tax Rate}$$

Levy: Levy + Fiscal Disparities Distribution

Net Tax Capacity:

Tax Capacity - Captured Tax Increment Financing (TIF) Value – Fiscal Disparities Contribution



Remember:
Preliminary
levy is your
ceiling

$$\text{levy} \div \text{TAX CAPACITY} = \text{Tax Rate}$$

Net Levy: Levy + Fiscal Disparities Distribution

Net Tax Capacity:

Tax Capacity - Captured Tax Increment Financing (TIF) Value – Fiscal Disparities Contribution

Resident's Total Tax Bill Example

| TAX STATEMENT | | 2021 | |
|----------------------------------|---------------------------|----------|----------|
| 2020 Values for Taxes Payable in | | | |
| VALUES & CLASSIFICATIONS | | | |
| Taxes Payable Year: | | 2020 | 2021 |
| Step 1 | Estimated Market Value: | 311,500 | 316,000 |
| | Homestead Exclusion: | 9,169 | 8,800 |
| | Taxable Market Value: | 302,731 | 307,200 |
| | New Improvements: | | |
| Property Classification: | | RES HSTD | RES HSTD |
| Sent in March 2020 | | | |
| Step 2 | Proposed Tax: | | 4,058.04 |
| Sent in November 2020 | | | |
| Step 3 | PROPERTY TAX STATEMENT | | |
| | First half Taxes: | | 2,057.44 |
| | Second half Taxes: | | 2,057.44 |
| | Total Taxes Due in 2021 : | | 4,114.88 |

| Taxes Payable Year: | 2020 | 2021 |
|---|----------|--------------------------|
| 1. Use this amount on Form M1PR to see if you are eligible for a homestead credit refund. File by August 15. If this box is checked, you owe delinquent taxes and are not eligible. | | <input type="checkbox"/> |
| 2. Use these amounts on Form M1PR to see if you are eligible for a special refund. | 4,194.00 | 4,090.86 |
| Property Tax and Credits | | |
| 3. Property taxes before credits | 4,194.04 | 4,090.86 |
| 4. Credits that reduce property taxes | 0.00 | 0.00 |
| A. Agricultural and rural land credits | 0.00 | 0.00 |
| B. Other credits | 0.00 | 0.00 |
| 5. PROPERTY TAXES AFTER CREDITS | 4,194.04 | 4,090.86 |
| Property Tax by Jurisdiction | | |
| 6. County | 1,001.28 | 954.96 |
| A. General county levy | 14.96 | 14.78 |
| B. Regional rail authority | 12.26 | 11.78 |
| 7. County/municipal public safety system | 0.00 | 0.00 |
| 8. City or town | 1,206.88 | 1,232.16 |
| 9. State general tax | 0.00 | 0.00 |
| 10. School district 0012 | 999.28 | 939.80 |
| A. Voter approved levies | 833.76 | 813.34 |
| B. Other local levies | 71.28 | 70.06 |
| 11. Special taxing districts | 54.34 | 53.98 |
| A. Metropolitan special taxing districts | 0.00 | 0.00 |
| B. Other special taxing districts | 0.00 | 0.00 |
| C. Tax increment | 0.00 | 0.00 |
| D. Fiscal disparity | 0.00 | 0.00 |
| 12. Non-school voter-approved referenda levies | 4,194.04 | 4,090.86 |
| 13. Total property tax before special assessments | | |
| Special Assessments | | |
| 14. Special Assessments | 24.02 | 24.02 |
| A. Solid waste management charge | 0.00 | 0.00 |
| B. All other special assessments | 0.00 | 0.00 |
| C. Contamination tax | 24.02 | 24.02 |
| 15. TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS | 4,218.06 | 4,114.88 |

City is
30%
of total



Council 2022
Budget Goals

WORK SESSION STAFF REPORT
Work Session Item 8

Date: May 3, 2021
To: City Council
From: John Swenson, Public Safety Director
Re: Public Safety Update

Update

Staff will be on hand to present 2020 and 1st Quarter 2021 Public Safety Update.

Attachments

Annual Report
Q1 Quarterly Report



2020 Annual Report



ONE VISION. ONE MISSION.

640 Town Center Parkway
Lino Lakes, Minnesota 55014
651.982.2300
www.linolakes.us

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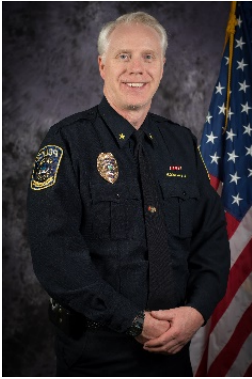
VOLUNTEER SECTION 10

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The mission of the Lino Lakes Public Safety Department is to collaborate with the community to provide:

- a healthy and safe community;
- a focus on prevention;
- a commitment to life safety;
- aggressive pursuit of criminals;
- respectful communication;
- encouragement for volunteerism.





John Swenson
Public Safety Director

Public Safety Director Message:

During 2020 the Public Safety Department weathered several changes to our operations, as did our community, in response to the COVID-19 pandemic, the civil unrest in the Twin Cities metropolitan area which followed the death of George Floyd, and the homicide in our community. This year was trying and stressful for the Public Safety Department and for our community as a whole.

The manner in which we responded to calls for service from our community changed significantly as a result of COVID-19. Our police and fire responders were directed to limit all close interaction with community members and other staff, which resulted in some remote and modified responses to calls for service, as well as staffing deployment changes. In an effort to limit the risk of exposure and ensure we maintained sufficient staff to respond to calls for service, we moved our patrol staff to 12-hour shifts, had office staff work from home, split our investigators into two teams rotating those teams into the office, and all in-person training for police and fire personnel was cancelled. These changes took effect in April and continued through June, when we were able to return to our traditional staffing deployment.

The tragic death of George Floyd in Minneapolis Police custody on May 25, 2020 sparked protests which led to civil unrest in the Twin Cities Metropolitan area. Our staff took steps to protect our community from any looting that took place in other communities and provided support and staffing to other Anoka County communities.

In August of 2020 our community experienced a homicide, which was the first homicide in Lino Lakes since 2008. Our investigative staff, in collaboration with the Anoka County Criminal Investigative Division, worked very hard to identify and arrest two individuals in connection with this homicide. Both individuals have been charged with Second Degree Murder and are awaiting their trial.

Regrettably our team has not been able to engage with our community in 2020 in the same manner as we have grown accustomed to in years past. We did provide forty four public safety drive-bys in an effort to assist our community in dealing with some of the stressors stemming from the COVID-19 lockdown and to reassure our community that we continue to serve during these stressful times.

I am very proud of how our staff and community have responded to the challenges of 2020. It is our shared perseverance that will enable us to overcome the pandemic and any other challenges that come our way.



Police Division

Throughout 2020, the Police Division of the LLPSD made significant changes to the way we responded to and handled calls for service, due to the COVID-19 pandemic. As the pandemic hit, before responding to calls, Officers closely assessed the needs of those calls to determine whether or not in-person contact was necessary, or if the call should be handled by phone in an effort to decrease the number of close-interactions with individuals throughout the community. Officers increased protective measures for themselves and for the people they met by wearing protective masks and increased distance from those they interacted with. Although not the police department's preferred style of interaction, more than ever, officers handled calls by phone rather than in-person and on many occasions, found themselves asking people to talk with them outside of homes and businesses rather than inside, to lessen the likelihood of transmitting/contracting the COVID virus.



Probably the greatest disappointment among the staff of the Lino Lakes Police Department was the complete cessation of all community programs, community events, police department initiatives, and the day-to-day interactions. Our officers had grown accustomed to providing service through face-to-face interactions over the years. Once the pandemic hit, the police department team was no longer able to establish in-person connections with Lino Lakes residents and the members of our business community. COVID did not do any of us any favors in this respect. Our agency needed to put almost all educational programs on hold throughout 2020, but we really look forward to turning that all back on in 2021.

Once the Governor's Executive Orders prohibited gatherings, both the police and fire division partook in an initiative to show support to the Lino Lakes Community, at a distance, with special event drive-by's. The police division participated in 44 drive-by's during this time. Events ranged from birthdays, graduations, neighborhood support, a drive-by parade at our assisted living facilities, and even one small backyard wedding and a gender reveal. A very non-traditional approach to police/community interactions, but it was one of the few things we could do during a challenging time to remind our residents how much we appreciated them.

Despite the pandemic, officers maintained traditional patrol levels and were still able to handle traffic-related problems throughout the city, without much change. Although the officers didn't stop their proactive efforts, they did modify the way they interacted with drivers by not taking items from individuals, rather, they would write down necessary information, such as driver's license numbers and insurance information, then return to their squad cars with their written notes rather than exchanging the items with individuals. An interesting note about the new cautious approach to traffic stops; although the overwhelming majority of people with whom the officers interacted were accepting of the precautionary practices, some were offended that the officers wore masks or wouldn't take their items. It made them feel as though they were a viral threat to the officer. On the other hand, others expressed frustration that the officers stopped them at all, despite the violation(s), and felt the officers posed a viral threat to them and shouldn't have stopped them. Additionally, a common theme

among criminals was noted. Several people, upon arrest, claimed to have COVID, likely hoping the officer would turn the other way and let them go. It was an interesting year.

The department's canine, Argos, continued his service with his handler, Officer Kristen Mobraten. Unfortunately, the COVID-19 pandemic negatively impacted this team's ability to publicly showcase their abilities throughout Lino Lakes; among the many things our agency has taken great pride in throughout the years.



Throughout 2020, Argos was deployed a total of 19 times to assist Officers of the Lino Lakes Police Department and other surrounding agencies on a variety of calls including suspect tracks, article searches, and drug sniffs. On November 9th, Argos was requested to assist a neighboring agency with a track after a suspect had fled from a stolen vehicle. Upon arrival, Argos was deployed to the area the suspect was last seen. He quickly picked up a track for the suspect and pulled Officer Mobraten into a residential area. He tracked into a backyard and, while searching the yard, the suspect announced his surrender and put his hands up. He gave up peacefully and was taken into custody without further incident.

In another notable incident, Argos was deployed to sniff a vehicle suspected of transporting drugs. During the sniff, Argos displayed a behavior change which his handler knew to mean he had detected the residual odor of drugs indicating they had recently been present in the vehicle but were removed prior to the sniff. The driver was subsequently taken into custody for charges unrelated to the sniff and, while the suspect was being searched, Officer Mobraten noticed a large bulge in the suspect's sock. She alerted the arresting officer who checked the suspect's sock, finding 15 grams of methamphetamine. This find reaffirmed Argos' actions.

On August 30th, Argos attended the Region 12 Patrol Dog 1 Certification. He performed in the suspect search, article search, obedience, apprehension, and apprehension with gunfire events and received his certification. On October 10th, Argos attended the Region 18 Narcotics Certification during which he performed both room and vehicle searches. Argos received a near perfect score of 199.5 out of a possible 200 points and received his certification. Additionally, Argos and Officer Mobraten received an award from the United States Police Canine Association for their contribution in the arrest and prosecution of a male found in possession of approximately 447 grams of methamphetamine. This arrest also resulted in the forfeiture of nearly \$33,000.



Below are 2020 Group A and Group B Crime and Arrest Data:

| NIBRS Description - Group A | January | | February | | March | | April | | May | | June | | July | | August | | September | | October | | November | | December | | Year-to-Date | |
|--|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|--------------|------------|
| | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest |
| Animal Cruelty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| Arson | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Aggravated Assault | 4 | 4 | 3 | 3 | 6 | 5 | 4 | 3 | 2 | 2 | 9 | 9 | 0 | 0 | 2 | 2 | 1 | 0 | 1 | 1 | 4 | 2 | 4 | 4 | 40 | 35 |
| Simple Assault | 0 | 0 | 1 | 0 | 4 | 4 | 3 | 3 | 1 | 1 | 2 | 2 | 2 | 2 | 7 | 5 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 32 | 27 |
| Intimidation | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 4 | 2 | 0 | 0 | 2 | 2 | 0 | 0 | 2 | 1 | 2 | 2 | 2 | 1 | 14 | 10 |
| Burglary/Breaking & Entering | 6 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 3 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 16 | 0 |
| Counterfeiting/Forgery | 9 | 4 | 2 | 0 | 1 | 0 | 0 | 0 | 3 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 1 | 0 | 2 | 1 | 22 | 7 |
| Destruction / Damage / Vandalism of Property | 5 | 2 | 3 | 1 | 3 | 2 | 9 | 3 | 9 | 3 | 3 | 0 | 4 | 0 | 14 | 2 | 14 | 0 | 22 | 1 | 3 | 1 | 2 | 0 | 91 | 15 |
| Drugs/Narcotic Violation | 8 | 7 | 11 | 10 | 11 | 10 | 17 | 14 | 20 | 14 | 6 | 6 | 4 | 4 | 9 | 7 | 6 | 4 | 6 | 6 | 10 | 9 | 8 | 3 | 116 | 94 |
| Drug Equipment Violations | 10 | 10 | 9 | 8 | 8 | 8 | 8 | 7 | 11 | 11 | 10 | 9 | 9 | 8 | 4 | 4 | 4 | 2 | 3 | 3 | 7 | 5 | 8 | 4 | 91 | 79 |
| Embezzlement | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Extortion / Blackmail | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| False Pretenses/Swindle/Con | 3 | 1 | 2 | 0 | 0 | 0 | 3 | 0 | 4 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 2 | 0 | 2 | 0 | 1 | 0 | 2 | 0 | 22 | 2 |
| Credit Card/Automated Teller Machine Fraud | 0 | 0 | 2 | 0 | 1 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 6 | 0 | 1 | 1 | 2 | 0 | 17 | 1 |
| Wire Fraud | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 2 | 0 |
| Impersonation | 1 | 0 | 0 | 0 | 2 | 2 | 2 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 5 |
| Identity Theft | 4 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 5 | 0 | 13 | 0 | 2 | 0 | 3 | 0 | 7 | 0 | 5 | 0 | 5 | 0 | 7 | 0 | 60 | 0 |
| Kidnapping/Abduction | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| Murder & Nonnegligent Manslaughter Person | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Shoplifting | 3 | 2 | 2 | 1 | 0 | 0 | 4 | 2 | 3 | 2 | 0 | 0 | 3 | 1 | 1 | 0 | 3 | 2 | 3 | 1 | 0 | 0 | 4 | 3 | 26 | 14 |
| Theft from Building | 1 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 3 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 10 | 1 |
| Theft from Motor Vehicle | 4 | 0 | 2 | 0 | 2 | 0 | 3 | 0 | 3 | 0 | 2 | 0 | 4 | 0 | 3 | 0 | 6 | 0 | 12 | 0 | 3 | 0 | 1 | 0 | 45 | 0 |
| Theft of Motor Vehicle Parts or Accessories | 0 | 0 | 1 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 10 | 0 |
| All other Larceny | 22 | 1 | 3 | 1 | 9 | 0 | 3 | 1 | 9 | 1 | 7 | 1 | 4 | 0 | 10 | 1 | 12 | 0 | 20 | 1 | 5 | 0 | 6 | 1 | 110 | 8 |
| Motor Vehicle Theft | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 2 | 1 | 1 | 0 | 3 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 13 | 2 |
| Robbery | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| Forcible Rape | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 3 | 1 |
| Forcible Sodomy | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Forcible Fondling | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 4 | 1 |
| Stolen Property Offenses | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 6 | 5 |
| Weapon Law Violations | 0 | 0 | 0 | 0 | 1 | 1 | 5 | 5 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | 1 | 9 | 9 |
| TOTAL | 85 | 34 | 47 | 25 | 58 | 35 | 72 | 41 | 78 | 37 | 59 | 31 | 39 | 18 | 71 | 28 | 70 | 11 | 94 | 19 | 49 | 23 | 56 | 21 | 778 | 323 |
| Solve Rate | 40% | | 53% | | 60% | | 57% | | 47% | | 53% | | 46% | | 39% | | 16% | | 20% | | 47% | | 38% | | 42% | |

| NIBRS Description - Group B | January | | February | | March | | April | | May | | June | | July | | August | | September | | October | | November | | December | | Year to Date | |
|--------------------------------|------------|----------|------------|-----------|------------|----------|------------|----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|----------|------------|-----------|------------|-----------|------------|----------|--------------|------------|
| | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest |
| Bad Checks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 2 | 1 | 4 | 1 |
| Curfew/Loitering/Vagrancy Viol | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 3 | 2 | 1 | 0 | 4 | 3 | 3 | 3 | 1 | 0 | 2 | 1 | 1 | 1 | 0 | 0 | 17 | 10 |
| Disorderly Conduct | 0 | 0 | 2 | 1 | 4 | 3 | 4 | 4 | 3 | 1 | 6 | 2 | 3 | 0 | 4 | 0 | 0 | 0 | 4 | 2 | 4 | 4 | 1 | 0 | 35 | 17 |
| Driving Under Influence | 11 | 9 | 12 | 12 | 6 | 4 | 5 | 4 | 9 | 6 | 13 | 11 | 25 | 18 | 7 | 5 | 6 | 6 | 13 | 13 | 11 | 8 | 8 | 8 | 126 | 104 |
| Family Offenses, Nonviolent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Liquor Law Violations | 1 | 0 | 1 | 1 | 0 | 0 | 2 | 1 | 2 | 1 | 5 | 4 | 3 | 3 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 1 | 1 | 0 | 22 | 16 |
| Trespass of Real Property | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 2 | 0 | 4 | 2 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 12 | 2 |
| TOTAL | 12 | 9 | 15 | 14 | 12 | 7 | 13 | 9 | 19 | 10 | 30 | 19 | 35 | 24 | 17 | 10 | 10 | 7 | 23 | 18 | 19 | 14 | 12 | 9 | 217 | 150 |
| SOLVE RATE | 75% | | 93% | | 58% | | 69% | | 53% | | 63% | | 69% | | 59% | | 70% | | 78% | | 74% | | 75% | | 69% | |

Off. = Offense



| 2020 Clearance Rate | Off | Arrest | Solve Rate |
|----------------------------|------------|---------------|-------------------|
| Property Crimes | 481 | 62 | 13% |
| Violent Crimes | 89 | 69 | 78% |

| 2020 Overall Clearance Rate | Off | Arrest |
|------------------------------------|------------|---------------|
| Part A | 778 | 324 |
| Part B | 217 | 150 |
| TOTAL | 995 | 474 |
| SOLVE RATE | 48% | |

Below is a table which shows the total number of case numbers generated by Lino Lakes police staff for all calls for service and incidents at or above a misdemeanor level:

| CASE NUMBERS GENERATED | | | | | |
|-------------------------------|--------------|--------------|--------------|--------------|---------------|
| YEAR | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2020 | 3,348 | 3,476 | 3,422 | 2,968 | 13,214 |
| 2019 | 3,028 | 3,752 | 3,776 | 3,408 | 13,964 |
| 2018 | 3,856 | 3,823 | 3,568 | 3,240 | 14,487 |

Investigations

In 2020 the Investigations Division of the Lino Lakes Public Safety Department investigated 299 criminal cases, with 116 of these investigations resulting in the case being submitted to the prosecuting attorney for criminal charging. Arrests, citations, referrals to other law enforcement agencies, and similar case dispositions produced a total clearance rate of 60%. Additionally, 45 search warrants were executed as part of the investigative process, and 76 cases from child and adult protection organizations were reviewed and investigated.

A few of the significant investigations conducted in 2020 include:

- Investigators responded to a bank where a robbery had just occurred. A suspect description was developed, and with the assistance of neighboring law enforcement agencies, as well as banking tracking technology, the two individuals responsible were arrested within an hour of the incident. All funds lost by the bank during the robbery were recovered, and the suspects have since been indicted on federal charges of bank robbery.
- The Lino Lakes community unfortunately was impacted by our first homicide in many years. Countless hours were committed to the case and Lino Lakes PSD investigators, along with Anoka County Sheriff's Office detectives, made arrests of two individuals that are currently awaiting trial. Many search warrants were executed resulting in the recovery of crucial evidence.
- An investigation was initiated after recording equipment was located in a public restroom. Investigators collected evidence, and determined who had access to the restroom at the time the device was likely placed. A suspect was identified and a confession was obtained during an interview. The case was sent to the prosecuting attorney for charges to be filed.

- After responding to a serious motor vehicle crash, an investigator was assigned to follow up with interviewing those involved, as well as obtaining medical documentation of their injuries. One victim's condition deteriorated, sadly leading to their death. With the assistance of the Minnesota State Patrol Crash Reconstruction Unit, as well as evidence obtained via multiple interviews and search warrants, the driver causing the crash was charged with Criminal Vehicular Homicide.
- While reviewing several trailer theft incidents in the city, investigators identified a suspect, and obtained a search warrant to allow for a tracking device to be applied to the suspect's vehicle. Within days of the tracker being installed, this vehicle was shown to be in the area of another trailer theft. Additional search warrants were executed, which led to the recovery of two stolen trailers as well as the arrest and criminal charging of the responsible individual.

In addition to the cases assigned, the Investigations Division also processed several crime scenes for DNA evidence, instructed department Use of Force and Firearms trainings, processed all administrative forfeiture cases, coordinated the Guns-n-Hoses hockey event, completed 148 background investigations for city permits or employment processes, as well as 159 discovery requests. The Investigations Unit also utilized their police/fire cross training in their response to 40 medical and fire emergencies.

Fire Division

With the arrival of COVID-19 in early 2020 and with many of our resident's working from home, our calls for service changed slightly with a slight reduction over all. Our agency experienced a decrease in our 2020 (371) fire call load in comparison to 2019 (379). The type of calls that made up the majority of the 40 calls for service (CFS) were related to vehicle crashes (NFPA 300). This was also a reduction from 2019 (52). Our Police/Firefighters responded to all 371 fire CFS and our Paid On-Call Firefighters responded to 248 fire CFS in 2020. The fire call load decreased by 8 CFS for our Police/Firefighters and increased by 12 CFS for our POC Firefighters in comparison to 2019.

Through our public safety response model, we have developed a robust weekday fire response through our utilization of police/firefighters. In 2020, there were 176 fire CFS that occurred on weekdays between the hours of 0600 and 1800 hours. In late 2020 we implemented a Duty Officer Program. The Duty Officer responded to 21 Calls for Service. These calls are usually non-emergent type calls.

Our staff responded to 15 calls for service that involved fires. These calls resulted in \$241,450 in property damage/loss. Through these fire suppression efforts, there was \$13,682,450 worth of property saved in 2020.



During 2020 the final phase of the Fire Station 1 remodel was completed with the kitchen upgrade.



| FIRE DIVISION | | | | | | | |
|--|--|------------|------------|------------|------------|------------|------------|
| NFR'S CODE | DESCRIPTION | 2018 | | 2019 | | 2020 | |
| | | P/FF | POC | P/FF | POC | P/F | POC |
| 100 | Fire | 32 | 32 | 21 | 21 | 27 | 27 |
| 200 | Overpressure Explosion, Overheat - No Fire | 0 | 0 | 1 | 1 | 2 | 2 |
| 300 | Rescue & EMS Incidents | 98 | 97 | 134 | 133 | 112 | 109 |
| 400 | Hazardous Conditions - No Fire | 55 | 29 | 62 | 37 | 31 | 21 |
| 500 | Service Call | 61 | 41 | 60 | 48 | 78 | 45 |
| 600 | Good Intent Call | 22 | 13 | 25 | 23 | 32 | 21 |
| 700 | False Alarms & False Calls | 86 | 19 | 75 | 41 | 88 | 23 |
| 800 | Severe Weather & Natural Disaster | 0 | 0 | 0 | 0 | 1 | 0 |
| 900 | Special Incident | 2 | 2 | 1 | 1 | 0 | 0 |
| | TOTAL | 356 | 233 | 379 | 305 | 371 | 248 |
| P/FF = Police/Firefighter POC = Paid On Call Firefighters * Please note no medical CFS are included in this table except motor vehicle accidents. | | | | | | | |



Administrative Division and Emergency Management

The Public Safety Department continued to leverage staff, by partnering with Century College through a multi-jurisdictional continuing education program, as well as utilizing online resources to ensure that all public safety personnel receive the highest quality training and remain up to date on all state and federal mandated training requirements.

Our in-house certified instructors provide training in areas such as firearms, use of force, CPR, emergency vehicle operations, water rescue operations, and fire scene security. During 2020, continuing education fire training was conducted twice a month through Fire Inc. In-house fire training was conducted once per month.

Staff continued to utilize online resources for components of the hazardous material training requirement, employee right to know training, OSHA requirements, as well as both police and fire legal updates. Staff was also provided monthly online training updates on the department's policy and procedure manual.

Emergency Management Staff worked closely with Anoka County Public Health during our response to the COVID-19 pandemic response. At times, public safety staff met with other emergency management partners twice daily to best responds to changing circumstances. Emergency Management Staff secured PPE and issued virus mitigation strategies throughout 2020.



This year, our records unit:

- Handled 8,042 police reports
- Filed 1,574 citations
- Processed 457 permit to purchase handgun applications
- Issued 123 dog licenses
- Completed over 300 local records checks
- Processed over 650 criminal histories
- Processed 56 burn permits



Volunteer Section

RESERVES - In 2020, the Lino Lakes Public Safety Department Reserve Unit was comprised of 9 volunteer reserve officers. These reserve officers supported the functions of the Public Safety Department in multiple areas. The police reserves participated in community events, provided traffic and pedestrian safety, provided uniformed patrol in marked patrol cars, and conducted home and business checks. They also assisted full time officers with community education, training events, prisoner transports and select calls for service. Their involvement and participation with the department are all in an effort to help fulfill the mission of the department by providing a healthy and safe community, focusing on prevention, promoting life safety, aggressively pursuing criminals, encouraging volunteerism and continuing to enhance and strengthen the agency's community oriented policing philosophy.

| Activity | 2020 Hours |
|-------------------|-------------|
| Meetings | 141 |
| Patrol | 707 |
| Ride Along | 120 |
| Special Events | 199.25 |
| Training | 37 |
| Office Assistance | 14 |
| Field Training | 43.75 |
| TOTAL | 1262 |

In 2020, the Public Safety Department Reserve Officers were trained by LLPD staff and the reserve unit command staff in vehicle operations, use of force, officer safety, Taser, first aid, traffic direction, search and rescue, patrol tactics, public relations, legal issues, radio operations, occupational hazards, cultural diversity, report writing and officer assists.

Reserve officers handled 10 transports, assisted officers on 79 calls and handled 65 ordinance/public assist calls for service and provided over 700 hours of neighborhood patrol. This assistance enabled sworn officers to remain in Lino Lakes, available to patrol the city and to respond to calls for service. Throughout 2020, the Public Safety Department Reserve Officers donated over 1262 hours of service to our community.

CHAPLIN PROGRAM - The chaplain program was formed in 2003 when it was realized that a resource such as this would be beneficial in helping Lino Lakes citizens and police staff in times of need. Initially police chaplains responded to only law enforcement needs but now serve all facets of police and fire services under the Lino Lakes Public Safety model. With this change the chaplain(s) are available to all police/fire staff and respond to any public safety related incident where they are needed. The types of incidents a chaplain may respond to include death notifications, scenes where a death has occurred or when fire has damaged or destroyed property. When these sensitive situations occur, chaplains are called upon to assist and they provide an invaluable service by helping with crisis management and deliver information on resources available to those in need. Chaplains are on call 24-hours a day, every day throughout the year.



Chaplain Pederson

Beyond assisting public safety staff with the aforementioned incidents, chaplains also keep in contact with our police officers and firefighters to ensure they are not overwhelmed by the stressors prevalent in public safety. Chaplains are able to connect with staff by participating in a ride-along with police officers or dropping by the police station or fire department where they check in and visit with staff.



Our current chaplain, Wes Pederson, is with Eagle Brook Church and joined our program in 2016. Chaplain Pederson completed his MESCA (basic chaplain training) in 2017.

CERT - The Lino Lakes Community Emergency Response Team (CERT) was founded in April 2008 with twenty-five citizens who were trained to help their community in times of need. There have been three additional training classes offered since 2008 and the program currently has thirty-nine members. CERT was initially developed and implemented by the Los Angeles Fire Department in 1985 in order to have trained citizens respond during disaster situations.



In order to become a CERT member a person must successfully complete a training program that covers topics such as: disaster preparedness, fire safety, disaster medical operations, light search and rescue, CERT organization, disaster psychology, and terrorism & CERT. During the last week of training the members participate in a final scenario where they use their newly learned skills to rescue role-players during a simulated disaster situation.

CERT members have been activated in order to assist police and fire personnel to search for evidence and missing persons as well as participating in community events such as breakfast with Santa, Blue Heron Days and the fun run at Lino Lakes STEM School.

CERT members are offered training opportunities as they become available and most members have been trained to be severe storm spotters through Metro SKYWARN.

EXPLORERS - The Explorer Program is a program sponsored by local law enforcement agencies to provide career information to students between the ages of 14 and 20. It also provides the structure and resources needed for young adults to make ethical choices and to achieve their full potential as individuals. Students learn first-hand the duties and responsibilities of police officers, by bringing interested youth and police officers together on a weekly basis.

Each year the explorer program participates in the Annual Minnesota Law Enforcement Explorer Conference held in Rochester, MN. They also participate in a smaller Duluth conference at the Fond Du Lac Tribal and Community College that helps them to prepare for the state competition.



These conferences provide the Explorers with opportunities to meet other explorers who share their interests in law enforcement, be exposed to law enforcement agencies at the state and federal level, and the chance to receive college scholarship money through their participation in the mock scenarios. Unfortunately, due to COVID-19 restrictions, both conferences were cancelled in 2020.



At the conferences explorer teams compete against explorers from other law enforcement agencies from across the state. They compete in various events including pistol competitions, a bicycle obstacle course, a sample police exam and multiple law enforcement related scenarios such as handling traffic crash investigations, first aid, crime prevention, domestic crisis calls and bomb threat response.

Volunteering in the community is also an important aspect of the Explorer program. In 2020 the explorers assisted in the Guns N Hoses hockey game fundraiser. Again, due to restrictions, multiple volunteer events the Explorers help with annually, such as, the Ramsey and Anoka County Polar Plunge events, Blue Line Ball, Blue Heron Days Parade and the 3M Golf Championship, had been cancelled.

TRAIL WATCH – Trail Watch is a group of 26 volunteers that report incidents observed in our city parks and on our trails to members of the Lino Lakes Public Safety Department. Volunteers share information about current issues that need monitoring, and keep an eye on the areas of the city that they frequently visit. Trail Watch volunteers report suspicious activity, ordinance violations, and potential safety hazards.

During 2020, the trail watch team completed 505 hours of patrol. During their patrols, observations were made that resulted in 5 safety/maintenance requests, 4 reports pertaining to animal issues, 4 reports of theft from motor vehicle incidents, 3 littering complaints, 2 reports of after-hours activity in parks, and a snowmobile use violation. The Trail Watch volunteers provide a great service to our city by assisting our staff in making sure all the parks and trails are safe for our community to use.

Personnel Changes

New Staff

Zachary Beddow, Community Service Officer
Mike Monson Police Officer
Quillan Oak, Police Officer
Georgia Carlson, Police Officer
Nick Clausen, POC Firefighter
Brandon Byrne, POC Firefighter



Resignations

Tou Vang, Police Officer
Jackie McIntosh, Police Officer
Terina Hagen, Police Officer
Steve Wagner, Police Officer
Mike Monson, Police Officer

Leave of Absence

Mark Hokkanen



| | | |
|---|---|---|
|  | <p>Lino Lakes Public Safety Department</p> <p>QUARTERLY REPORT 2021 Q1 1/1/2021 – 3/31/2021</p> |  |
|---|---|---|

| CASE NUMBERS GENERATED | | | | | |
|------------------------|-------|-------|-------|-------|--------|
| YEAR | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2021 | 2,697 | | | | 2,697 |
| 2020 | 3,348 | 3,476 | 3,422 | 2,968 | 13,214 |

- Average Response Time (emergency & non-emergency) 6 minutes and 28 seconds.

| MEDICAL CALLS FOR SERVICE | | | | | |
|---------------------------|-----|-----|-----|-----|-------|
| YEAR | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2021 | 143 | | | | 143 |
| 2020 | 219 | 169 | 109 | 121 | 618 |

- 2021 Q1 Average emergency response for medicals, 4 minutes and 57 seconds.
- 2021 Q1 Average non-emergency response for medicals, 6 minutes and 15 seconds.
- Police staff responded to all 143 medical calls for service (CFS) and POC fire staff responded to 10 medical CFS.

FIRE DIVISION



| NFR'S CODE | DESCRIPTION | Q1 2020 | | Q1 2021 | |
|------------|--|-----------|-----------|-----------|-----------|
| | | P/FF | POC | P/FF | POC |
| 100 | Fire | 3 | 3 | 7 | 7 |
| 200 | Overpressure Explosion, Overheat - No Fire | 1 | 1 | 0 | 0 |
| 300 | Rescue & EMS Incidents | 26 | 26 | 32 | 32 |
| 400 | Hazardous Conditions - No Fire | 5 | 2 | 12 | 7 |
| 500 | Service Call | 15 | 10 | 19 | 14 |
| 600 | Good Intent Call | 4 | 2 | 5 | 5 |
| 700 | False Alarms & False Calls | 25 | 10 | 18 | 10 |
| 800 | Severe Weather & Natural Disaster | 0 | 0 | 0 | 0 |
| 900 | Special Incident | 0 | 0 | 0 | 0 |
| | TOTAL | 79 | 54 | 93 | 75 |

P/FF = Police/Firefighter POC = Paid On Call Firefighters
*** Please note no medical CFS are included in this table except motor vehicle accidents.**

| MUTUAL AID GIVEN | | | | | |
|------------------|----|----|----|----|-------|
| | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2021 | 7 | | | | 7 |
| 2020 | 5 | 10 | 8 | 3 | 26 |

| MUTUAL AID RECEIVED | | | | | |
|---------------------|----|----|----|----|-------|
| | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2021 | 2 | | | | 2 |
| 2020 | 2 | 7 | 5 | 4 | 18 |

POLICE DIVISION



| NIBRS Description - Group A | Qtr 1 2020 | | Qtr 1 2021 | |
|--|------------|-----------|------------|-----------|
| | Off | Arrest | Off | Arrest |
| Animal Cruelty | 0 | 0 | 0 | 0 |
| Arson | 1 | 1 | 0 | 0 |
| Aggravated Assault | 13 | 12 | 5 | 4 |
| Simple Assault | 5 | 4 | 5 | 3 |
| Intimidation | 1 | 1 | 3 | 2 |
| Burglary/Breaking & Entering | 7 | 0 | 6 | 2 |
| Counterfeiting/Forgery | 12 | 4 | 2 | 1 |
| Destruction / Damage / Vandalism of Property | 11 | 5 | 22 | 0 |
| Drugs/Narcotic Violation | 30 | 27 | 25 | 22 |
| Drug Equipment Violations | 27 | 26 | 22 | 17 |
| Embezzlement | 1 | 0 | 0 | 0 |
| Extortion / Blackmail | 0 | 0 | 0 | 0 |
| False Pretenses/Swindle/Con | 5 | 1 | 5 | 2 |
| Credit Card/Automated Teller Machine Fraud | 3 | 0 | 2 | 0 |
| Wire Fraud | 0 | 0 | 0 | 0 |
| Impersonation | 3 | 2 | 1 | 1 |
| Identity Theft | 10 | 0 | 19 | 0 |
| Kidnapping/Abduction | 1 | 1 | 0 | 0 |
| Murder & Nonnegligent Manslaughter Person | 0 | 0 | 0 | 0 |
| Shoplifting | 5 | 3 | 5 | 3 |
| Theft from Building | 4 | 0 | 5 | 0 |
| Theft from Motor Vehicle | 8 | 0 | 13 | 0 |
| Theft of Motor Vehicle Parts or Accessories | 1 | 0 | 4 | 0 |
| All other Larceny | 34 | 2 | 13 | 3 |
| Motor Vehicle Theft | 1 | 1 | 6 | 1 |
| Robbery | 2 | 2 | 0 | 0 |
| Forcible Rape | 1 | 0 | 1 | 0 |
| Forcible Sodomy | 2 | 0 | 2 | 0 |
| Forcible Fondling | 1 | 1 | 1 | 0 |
| Stolen Property Offenses | 0 | 0 | 4 | 3 |
| Weapon Law Violations | 1 | 1 | 2 | 2 |
| TOTAL | 190 | 94 | 173 | 66 |
| Solve Rate | 49% | | 38% | |

| NIBRS Description - Group B | Q1 2020 | | Qtr 1 2021 | |
|-------------------------------------|------------|-----------|------------|-----------|
| | Off | Arrest | Off | Arrest |
| Bad Checks | 0 | 0 | 0 | 0 |
| Curfew/Loitering/Vagrancy Violation | 1 | 0 | 0 | 0 |
| Disorderly Conduct | 6 | 4 | 6 | 4 |
| Driving Under Influence | 29 | 25 | 26 | 17 |
| Family Offenses, Nonviolent | 0 | 0 | 0 | 0 |
| Liquor Law Violations | 2 | 1 | 7 | 5 |
| Trespass of Real Property | 1 | 0 | 0 | 0 |
| TOTAL | 39 | 30 | 39 | 26 |
| SOLVERATE | 77% | | 67% | |

| 2020/2021 Clearance Rate | Q1 2020 | | | Q1 2021 | | |
|--------------------------|---------|--------|------------|---------|--------|------------|
| | Off | Arrest | Solve Rate | Off | Arrest | Solve Rate |
| Property Crimes | 108 | 20 | 19% | 107 | 16 | 15% |
| Violent Crimes | 25 | 20 | 80% | 14 | 7 | 50% |

| 2020/2021 Overall Clearance Rate | Q1 2020 | | Q1 2021 | |
|----------------------------------|------------|------------|------------|-----------|
| | Off | Arrest | Off | Arrest |
| Part A | 193 | 96 | 173 | 66 |
| Part B | 40 | 33 | 39 | 26 |
| TOTAL | 233 | 129 | 212 | 92 |
| SOLVE RATE | 55% | | 43% | |

| FELONY CASE FILE SUBMISSIONS | | | | | |
|------------------------------|-----------|-----------|-----------|-----------|-----------|
| YEAR | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2021 | 10 | | | | 10 |
| 2020 | 18 | 28 | 10 | 19 | 75 |



Lino Lakes Public Safety

One Vision. One Mission.

2020 Year in Review
and
Q1 2021 Update
1/1/2021 – 3/31/2021



John Swenson
Public Safety Director





The mission of the Lino Lakes Public Safety Department is to collaborate with the community to provide:

- *a healthy and safe community;*
- *a focus on prevention;*
- *a commitment to life safety;*
- *aggressive pursuit of criminals;*
- *respectful communication;*
- *encouragement for volunteerism.*



2020 Statistics



| CASE NUMBERS GENERATED | | | | | |
|-------------------------------|--------------|--------------|--------------|--------------|---------------|
| YEAR | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2020 | 3,348 | 3,476 | 3,422 | 2,968 | 13,214 |
| 2019 | 3,028 | 3,752 | 3,776 | 3,408 | 13,964 |
| 2018 | 3,856 | 3,823 | 3,568 | 3,240 | 14,487 |

Average Response Time (emergency & non-emergency) 6 minutes, 41 seconds



| MEDICAL CALLS FOR SERVICE | | | | | |
|----------------------------------|------------|------------|------------|------------|--------------|
| YEAR | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2020 | 219 | 169 | 109 | 121 | 618 |
| 2019 | 175 | 194 | 256 | 134 | 759 |
| 2018 | 212 | 193 | 177 | 183 | 765 |

- **Average emergency response for medicals, 4 minutes, 59 seconds**
- **Average non-emergency response for medicals, 5 minutes and 52 seconds.**
- **Police staff responded to all 618 medical calls for service (CFS) and POC fire staff responded to 33 medical CFS.**



| FIRE DIVISION | | | | | | | |
|--|--|------------|------------|------------|------------|------------|------------|
| NFR'S CODE | DESCRIPTION | 2018 | | 2019 | | 2020 | |
| | | P/FF | POC | P/FF | POC | P/F | POC |
| 100 | Fire | 32 | 32 | 21 | 21 | 27 | 27 |
| 200 | Overpressure Explosion, Overheat - No Fire | 0 | 0 | 1 | 1 | 2 | 2 |
| 300 | Rescue & EMS Incidents | 98 | 97 | 134 | 133 | 112 | 109 |
| 400 | Hazardous Conditions - No Fire | 55 | 29 | 62 | 37 | 31 | 21 |
| 500 | Service Call | 61 | 41 | 60 | 48 | 78 | 45 |
| 600 | Good Intent Call | 22 | 13 | 25 | 23 | 32 | 21 |
| 700 | False Alarms & False Calls | 86 | 19 | 75 | 41 | 88 | 23 |
| 800 | Severe Weather & Natural Disaster | 0 | 0 | 0 | 0 | 1 | 0 |
| 900 | Special Incident | 2 | 2 | 1 | 1 | 0 | 0 |
| | TOTAL | 356 | 233 | 379 | 305 | 371 | 248 |
| P/FF = Police/Firefighter POC = Paid On Call Firefighters * Please note no medical CFS are included in this table except motor vehicle accidents. | | | | | | | |



Part A Offenses and Arrests:

| NIBRS Description - Group A | January | | February | | March | | April | | May | | June | | July | | August | | September | | October | | November | | December | | Year-to-Date | |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|------------|
| | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest |
| Animal Cruelty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| Arson | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Aggravated Assault | 4 | 4 | 3 | 3 | 6 | 5 | 4 | 3 | 2 | 2 | 9 | 9 | 0 | 0 | 2 | 2 | 1 | 0 | 1 | 1 | 4 | 2 | 4 | 4 | 40 | 35 |
| Simple Assault | 0 | 0 | 1 | 0 | 4 | 4 | 3 | 3 | 1 | 1 | 2 | 2 | 2 | 2 | 7 | 5 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 32 | 27 |
| Intimidation | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 4 | 2 | 0 | 0 | 2 | 2 | 0 | 0 | 2 | 1 | 2 | 2 | 2 | 1 | 14 | 10 |
| Burglary/Breaking & Entering | 6 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 3 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 16 | 0 |
| Counterfeiting/Forgery | 9 | 4 | 2 | 0 | 1 | 0 | 0 | 0 | 3 | 1 | 1 | 0 | 0 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 1 | 0 | 2 | 1 | 22 | 7 |
| Destruction / Damage / Vandalism of Property | 5 | 2 | 3 | 1 | 3 | 2 | 9 | 3 | 9 | 3 | 3 | 0 | 4 | 0 | 14 | 2 | 14 | 0 | 22 | 1 | 3 | 1 | 2 | 0 | 91 | 15 |
| Drugs/Narcotic Violation | 8 | 7 | 11 | 10 | 11 | 10 | 17 | 14 | 20 | 14 | 6 | 6 | 4 | 4 | 9 | 7 | 6 | 4 | 6 | 6 | 10 | 9 | 8 | 3 | 116 | 94 |
| Drug Equipment Violations | 10 | 10 | 9 | 8 | 8 | 8 | 8 | 7 | 11 | 11 | 10 | 9 | 9 | 8 | 4 | 4 | 4 | 2 | 3 | 3 | 7 | 5 | 8 | 4 | 91 | 79 |
| Embezzlement | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Extortion / Blackmail | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| False Pretenses/Swindle/Con | 3 | 1 | 2 | 0 | 0 | 0 | 3 | 0 | 4 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 2 | 0 | 2 | 0 | 1 | 0 | 2 | 0 | 22 | 2 |
| Credit Card/Automated Teller Machine Fraud | 0 | 0 | 2 | 0 | 1 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 6 | 0 | 1 | 1 | 2 | 0 | 17 | 1 |
| Wire Fraud | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 2 | 0 |
| Impersonation | 1 | 0 | 0 | 0 | 2 | 2 | 2 | 1 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 5 |
| Identity Theft | 4 | 0 | 3 | 0 | 3 | 0 | 3 | 0 | 5 | 0 | 13 | 0 | 2 | 0 | 3 | 0 | 7 | 0 | 5 | 0 | 5 | 0 | 7 | 0 | 60 | 0 |
| Kidnapping/Abduction | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 |
| Murder & Nonnegligent Manslaughter Person | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Shoplifting | 3 | 2 | 2 | 1 | 0 | 0 | 4 | 2 | 3 | 2 | 0 | 0 | 3 | 1 | 1 | 0 | 3 | 2 | 3 | 1 | 0 | 0 | 4 | 3 | 26 | 14 |
| Theft from Building | 1 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 3 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 10 | 1 |
| Theft from Motor Vehicle | 4 | 0 | 2 | 0 | 2 | 0 | 3 | 0 | 3 | 0 | 2 | 0 | 4 | 0 | 3 | 0 | 6 | 0 | 12 | 0 | 3 | 0 | 1 | 0 | 45 | 0 |
| Theft of Motor Vehicle Parts or Accessories | 0 | 0 | 1 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 10 | 0 |
| All other Larceny | 22 | 1 | 3 | 1 | 9 | 0 | 3 | 1 | 9 | 1 | 7 | 1 | 4 | 0 | 10 | 1 | 12 | 0 | 20 | 1 | 5 | 0 | 6 | 1 | 110 | 8 |
| Motor Vehicle Theft | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 2 | 1 | 1 | 0 | 3 | 0 | 2 | 0 | 2 | 0 | 0 | 0 | 13 | 2 |
| Robbery | 0 | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| Forcible Rape | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 3 | 1 |
| Forcible Sodomy | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Forcible Fondling | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 1 | 0 | 4 | 1 |
| Stolen Property Offenses | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 1 | 1 | 0 | 0 | 0 | 0 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 6 | 5 |
| Weapon Law Violations | 0 | 0 | 0 | 0 | 1 | 1 | 5 | 5 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 0 | 1 | 1 | 9 | 9 |
| TOTAL | 85 | 34 | 47 | 25 | 58 | 35 | 72 | 41 | 78 | 37 | 59 | 31 | 39 | 18 | 71 | 28 | 70 | 11 | 94 | 19 | 49 | 23 | 56 | 21 | 778 | 323 |
| Solve Rate | 40% | 53% | 60% | 57% | 47% | 53% | 46% | 39% | 16% | 20% | 47% | 38% | 42% | | | | | | | | | | | | | |



Group B Offenses and Arrests:

| NIBRS Description - Group B | January | | February | | March | | April | | May | | June | | July | | August | | September | | October | | November | | December | | Year to Date | |
|--------------------------------|------------|----------|------------|-----------|------------|----------|------------|----------|------------|-----------|------------|-----------|------------|-----------|------------|-----------|------------|----------|------------|-----------|------------|-----------|------------|----------|--------------|------------|
| | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest | Off | Arrest |
| Bad Checks | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 2 | 1 | 4 | 1 |
| Curfew/Loitering/Vagrancy Viol | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 3 | 2 | 1 | 0 | 4 | 3 | 3 | 3 | 1 | 0 | 2 | 1 | 1 | 1 | 0 | 0 | 17 | 10 |
| Disorderly Conduct | 0 | 0 | 2 | 1 | 4 | 3 | 4 | 4 | 3 | 1 | 6 | 2 | 3 | 0 | 4 | 0 | 0 | 0 | 4 | 2 | 4 | 4 | 1 | 0 | 35 | 17 |
| Driving Under Influence | 11 | 9 | 12 | 12 | 6 | 4 | 5 | 4 | 9 | 6 | 13 | 11 | 25 | 18 | 7 | 5 | 6 | 6 | 13 | 13 | 11 | 8 | 8 | 8 | 126 | 104 |
| Family Offenses, Nonviolent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Liquor Law Violations | 1 | 0 | 1 | 1 | 0 | 0 | 2 | 1 | 2 | 1 | 5 | 4 | 3 | 3 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 1 | 1 | 0 | 22 | 16 |
| Trespass of Real Property | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 2 | 0 | 4 | 2 | 0 | 0 | 1 | 0 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 12 | 2 |
| TOTAL | 12 | 9 | 15 | 14 | 12 | 7 | 13 | 9 | 19 | 10 | 30 | 19 | 35 | 24 | 17 | 10 | 10 | 7 | 23 | 18 | 19 | 14 | 12 | 9 | 217 | 150 |
| SOLVE RATE | 75% | | 93% | | 58% | | 69% | | 53% | | 63% | | 69% | | 59% | | 70% | | 78% | | 74% | | 75% | | 69% | |

| 2020 Clearance Rate | Off | Arrest | Solve Rate |
|---------------------|-----|--------|------------|
| Property Crimes | 481 | 62 | 13% |
| Violent Crimes | 89 | 69 | 78% |

| 2020 Overall Clearance Rate | Off | Arrest |
|-----------------------------|------------|------------|
| Part A | 778 | 324 |
| Part B | 217 | 150 |
| TOTAL | 995 | 474 |
| SOLVE RATE | 48% | |



First Quarter Statistics

1/1/2021 – 3/31/2021



| CASE NUMBERS GENERATED | | | | | |
|-------------------------------|--------------|--------------|--------------|--------------|---------------|
| YEAR | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2021 | 2,697 | | | | 2,697 |
| 2020 | 3,348 | 3,476 | 3,422 | 2,968 | 13,214 |

Average Response Time (emergency & non-emergency) 6 minutes, 28 seconds



| MEDICAL CALLS FOR SERVICE | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|--------------|
| YEAR | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2021 | 143 | | | | 143 |
| 2020 | 219 | 169 | 109 | 121 | 618 |

- **Average emergency response for medicals, 4 minutes, 57 seconds**
- **Average non-emergency response for medicals, 6 minutes and 15 seconds.**
- **Police staff responded to all 143 medical calls for service (CFS) and POC fire staff responded to 10 medical CFS.**



| NFR'S CODE | DESCRIPTION | Q1 2020 | | Q1 2021 | |
|---------------|--|-----------|-----------|-----------|-----------|
| | | P/FF | POC | P/FF | POC |
| 100 | Fire | 3 | 3 | 7 | 7 |
| 200 | Overpressure Explosion, Overheat - No Fire | 1 | 1 | 0 | 0 |
| 300 | Rescue & EMS Incidents | 26 | 26 | 32 | 32 |
| 400 | Hazardous Conditions - No Fire | 5 | 2 | 12 | 7 |
| 500 | Service Call | 15 | 10 | 19 | 14 |
| 600 | Good Intent Call | 4 | 2 | 5 | 5 |
| 700 | False Alarms & False Calls | 25 | 10 | 18 | 10 |
| 800 | Severe Weather & Natural Disaster | 0 | 0 | 0 | 0 |
| 900 | Special Incident | 0 | 0 | 0 | 0 |
| | TOTAL | 79 | 54 | 93 | 75 |

P/FF = Police/Firefighter POC = Paid On Call Firefighters

*** Please note no medical CFS are included in this table except motor vehicle accidents.**



| MUTUAL AID GIVEN | | | | | |
|-------------------------|-----------|-----------|-----------|-----------|--------------|
| | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2021 | 7 | | | | 7 |
| 2020 | 5 | 10 | 8 | 3 | 26 |

| MUTUAL AID RECEIVED | | | | | |
|----------------------------|-----------|-----------|-----------|-----------|--------------|
| | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2021 | 2 | | | | 2 |
| 2020 | 2 | 7 | 5 | 4 | 18 |



Part A Offenses and Arrests:

| NIBRS Description - Group A | Qtr 1 2020 | | Qtr 1 2021 | |
|--|------------|--------|------------|--------|
| | Off | Arrest | Off | Arrest |
| Animal Cruelty | 0 | 0 | 0 | 0 |
| Arson | 1 | 1 | 0 | 0 |
| Aggravated Assault | 13 | 12 | 5 | 4 |
| Simple Assault | 5 | 4 | 5 | 3 |
| Intimidation | 1 | 1 | 3 | 2 |
| Burglary/Breaking & Entering | 7 | 0 | 6 | 2 |
| Counterfeiting/Forgery | 12 | 4 | 2 | 1 |
| Destruction / Damage / Vandalism of Property | 11 | 5 | 22 | 0 |
| Drugs/Narcotic Violation | 30 | 27 | 25 | 22 |
| Drug Equipment Violations | 27 | 26 | 22 | 17 |
| Embezzlement | 1 | 0 | 0 | 0 |
| Extortion / Blackmail | 0 | 0 | 0 | 0 |
| False Pretenses/Swindle/Con | 5 | 1 | 5 | 2 |
| Credit Card/Automated Teller Machine Fraud | 3 | 0 | 2 | 0 |
| Wire Fraud | 0 | 0 | 0 | 0 |

| | | | | |
|---|------------|-----------|------------|-----------|
| Impersonation | 3 | 2 | 1 | 1 |
| Identity Theft | 10 | 0 | 19 | 0 |
| Kidnapping/Abduction | 1 | 1 | 0 | 0 |
| Murder & Nonnegligent Manslaughter Person | 0 | 0 | 0 | 0 |
| Shoplifting | 5 | 3 | 5 | 3 |
| Theft from Building | 4 | 0 | 5 | 0 |
| Theft from Motor Vehicle | 8 | 0 | 13 | 0 |
| Theft of Motor Vehicle Parts or Accessories | 1 | 0 | 4 | 0 |
| All other Larceny | 34 | 2 | 13 | 3 |
| Motor Vehicle Theft | 1 | 1 | 6 | 1 |
| Robbery | 2 | 2 | 0 | 0 |
| Forcible Rape | 1 | 0 | 1 | 0 |
| Forcible Sodomy | 2 | 0 | 2 | 0 |
| Forcible Fondling | 1 | 1 | 1 | 0 |
| Stolen Property Offenses | 0 | 0 | 4 | 3 |
| Weapon Law Violations | 1 | 1 | 2 | 2 |
| TOTAL | 190 | 94 | 173 | 66 |
| Solve Rate | 49% | | 38% | |



Group B Offenses and Arrests:

| NIBRS Description - Group B | Q1 2020 | | Qtr 1 2021 | |
|-------------------------------------|---------|--------|------------|--------|
| | Off | Arrest | Off | Arrest |
| Bad Checks | 0 | 0 | 0 | 0 |
| Curfew/Loitering/Vagrancy Violation | 1 | 0 | 0 | 0 |
| Disorderly Conduct | 6 | 4 | 6 | 4 |
| Driving Under Influence | 29 | 25 | 26 | 17 |
| Family Offenses, Nonviolent | 0 | 0 | 0 | 0 |
| Liquor Law Violations | 2 | 1 | 7 | 5 |
| Trespass of Real Property | 1 | 0 | 0 | 0 |
| TOTAL | 39 | 30 | 39 | 26 |
| SOLVERATE | 77% | | 67% | |



| | Q1 2020 | | | Q1 2021 | | |
|--------------------------|---------|--------|------------|---------|--------|------------|
| 2020/2021 Clearance Rate | Off | Arrest | Solve Rate | Off | Arrest | Solve Rate |
| Property Crimes | 108 | 20 | 19% | 107 | 16 | 15% |
| Violent Crimes | 25 | 20 | 80% | 14 | 7 | 50% |

| | Q1 2020 | | Q1 2021 | |
|----------------------------------|------------|--------|------------|--------|
| 2020/2021 Overall Clearance Rate | Off | Arrest | Off | Arrest |
| Part A | 193 | 96 | 173 | 66 |
| Part B | 40 | 33 | 39 | 26 |
| TOTAL | 233 | 129 | 212 | 92 |
| SOLVE RATE | 55% | | 43% | |



| FELONY CASE FILE SUBMISSIONS | | | | | |
|-------------------------------------|-----------|-----------|-----------|-----------|--------------|
| YEAR | Q1 | Q2 | Q3 | Q4 | TOTAL |
| 2021 | 10 | | | | 10 |
| 2020 | 18 | 28 | 10 | 19 | 75 |



2021 Areas of Focus

- Employee Wellness
- Fire Prevention Programming
- Train all police staff on crisis intervention and de-escalation techniques
- Community Communication Strategies

WORK SESSION STAFF REPORT
Work Session Item 9

Date: May 3, 2021
To: City Council
From: John Swenson, Public Safety Director
Re: Daytime Fire Response

Background

The delivery of fire services has been a discussion point with Council for approximately the last year. Here is a recap regarding daytime fire response:

- During the spring of 2020, staff developed Police Officer/Firefighter and Sergeant/Firefighter position descriptions and engaged in labor contract negotiations with the applicable labor groups during the summer and fall of 2020. Labor contracts, which included agreed upon compensation rates for the Police Officer/Firefighter and Sergeant/Firefighter positions, were ratified in December of 2020.
- On January 13, 2021 all police staff participated in a meeting to discuss the new Police Officer/Firefighter and Sergeant/Firefighter positions and answer any questions regarding these new positions. All police staff had until February 1, 2021 to elect to or decline to transition to one of the new positions.
- During the February 1, 2021 Council Work Session, staff updated the Council on this topic and informed Council that one police officer informed the City that they would be willing to transition to the new Police Officer / Firefighter position.
- Based on the low level of interest from police staff, staff recommended researching the following options to provide daytime fire response to the Council:
 - development of daytime fire duty crew
 - contract with an outside vendor to provide daytime fire services
 - collaborate with another jurisdiction for daytime fire response
- The Centennial Fire District (CFD) had been undergoing a study of their fire operations since the summer of 2020 and a report was released in the winter of 2021. As part of the findings of that study and direction from Council, we have engaged in talks with CFD to examine options for potential collaboration for daytime fire response in the cities of Lino Lakes, Centerville, and Circle Pines. On April 15, 2021, CFD requested that we prepare a proposal to provide daytime fire response on a contract for services basis.

Staff has conducted research on the options articulated above to provide daytime fire response and found that there are currently no private outside vendors that would be able to provide daytime fire response to Lino Lakes. Staff spoke with the Spring Lake Park, Blaine, Mounds View (SBM) and Forest Lake Fire Departments and determined that further collaboration with these departments for daytime fire response is not viable at this time. Potential collaboration with CFD may be a viable option and further details are provided below.

If a daytime fire duty crew is implemented in Lino Lakes to provide daytime fire response, staff recommends a duty crew be staffed with 4 firefighters during the hours of 6 AM to 6 PM Monday through Friday. These hours of operation will ensure that we have fire responders available when our POC Firefighters are working their full-time jobs.

In order to reduce costs for the daytime fire duty crew, staff proposes utilizing part-time firefighters for the duty crew. One cautionary note that Council should consider is many jurisdictions have had trouble recruiting and retaining part-time firefighters; therefore, some of these jurisdictions have migrated from part-time firefighters to full-time firefighters.

The personnel cost (wages and associated benefits) to staff a daytime duty crew with part-time firefighters during the staff recommended hours of operation is estimated to be \$300,000.

As noted above, collaboration with CFD may be a viable option and discussions thus far have focused on:

1. CFD would staff two firefighters and Lino Lakes would staff two firefighters during the recommended hours of operation and the 4 firefighters would provide daytime fire response, Monday through Friday, in the cities of Lino Lakes, Centerville, and Circle Pines. In order for such a collaboration to be successful, there would need to be a comprehensive operational plan with leadership of both departments.
2. CFD has requested a proposal from Lino Lakes to provide daytime fire response in the cities of Centerville and Circle Pines. If the Council is supportive of this, staff recommends that we utilize the cost sharing formula currently used by the Anoka County Fire Protection Council to determine what CFD's portion of the personnel costs would be for a duty crew. Staff would further recommend establishing a fee for consumables, apparatus and equipment usage.

Staff has previously communicated to Council that CFD is currently considering an agreement with SBM Fire Department to provide administrative oversight for CFD. Staff believes that it is crucial for the individual (or organization) that would implement any collaboration agreement to be part of the discussion to ensure the collaboration efforts are a successful joint venture; therefore, further discussion regarding a jointly staffed fire duty crew should wait until CFD has made a decision on this point.

If the Council is supportive of providing CFD with a proposal to provide daytime fire services, staff recommends charging CFD \$185,590.84 per year to provide daytime fire services in the cities of Circle Pines and Centerville in the same manner we provide fire services in Lino Lakes. This amount is based on the fire duty crew personnel and administrative costs apportioned using the ACFPC cost sharing formula (\$160,590.84 personnel and administrative costs) and flat fee for apparatus/equipment usage and consumables (\$25,000 flat fee).

Staff is seeking Council direction on this matter.