

EXPANDED AGENDA



CITY COUNCIL AGENDA

Monday, June 13, 2022

6:30 p.m.

(Scheduled to be broadcast on Channel 16)

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

COUNCIL WORK SESSION, 6:00 P.M.

Community Room (not televised)

1. Review Regular Agenda

CITY COUNCIL MEETING, 6:30 P.M.

- Call to Order and Roll Call - **Stoesz, Cavegn, Ruhland, Rafferty were present; Councilmember Lyden was absent**
- Pledge of Allegiance
- Open Mike / Public Comment *(in person or received in writing prior to meeting)*
There were no public comments
- Setting the Agenda: Addition or Deletion of Agenda Items
The agenda was approved as presented.

SPECIAL PRESENTATION

Oath of Fire Service – Firefighters McLaughlin, Opem, Potzmann

1. CONSENT AGENDA

- A) Consider Approval of Expenditures for June 13, 2022 (Check No. 116519 through 116644) in the Amount of \$2,266,497.05
- B) Consider Approval of May 23, 2022 Work Session Minutes
- C) Consider Approval of May 23, 2022 Council Meeting Minutes
- D) Consider Approval of Appointment of Rookery Part-Time Staff
- E) Consider Adopting the 2022 Rookery Activity Center Budget
- F) Consider Approval of Resolution 22-66, Approving the Renewal of Liquor, Wine and Beer Licenses
- G) Consider Approval of Resolution 22-67, Approving Tobacco License Renewals
- H) Consider Approval of Resolution 22-68, Approving Massage License Renewals

Action Taken: Motion by Cavegn, seconded by Stoesz, to approve Consent Agenda Items 1A through 1H, as presented, was adopted

2. FINANCE DEPARTMENT REPORT

- A) Consider Accepting the 2021 Annual Audit Report, Hannah Lynch
Action Taken: Motion by Cavegn, seconded by Stoesz, to accept the report as presented, was adopted

3. ADMINISTRATION DEPARTMENT REPORT

- A) Consider Approval of Public Safety Administrative Assistant Appointment, Meg Sawyer
Action Taken: Motion by Cavegn, seconded by Ruhland, to approve the hiring of Jessica Crowe as recommended, was adopted
- B) Consider Approval of Human Resources Assistant Appointment, Meg Sawyer
Action Taken: Motion by Cavegn, seconded by Ruhland, to approve the hiring of Wendy Petersen as recommended, was adopted

4. PUBLIC SAFETY DEPARTMENT REPORT

None

5. PUBLIC SERVICES DEPARTMENT REPORT

None

6. COMMUNITY DEVELOPMENT REPORT

- A) Consider Approval of Otter Crossing 2nd Addition and Tidal Wave Auto Spa, Katie Larsen
 - i) Consider Resolution No. 22-55 Approving Preliminary Plat
 - ii) Consider Resolution No. 22-56 Approving Conditional Use Permit
 - iii) Consider Resolution No. 22-57 Approving Site Improvement Performance Agreement**Action Taken: Motion by Ruhland, seconded by Cavegn, to approve Resolution No. 22-55, Resolution No. 22-56 and Resolution No. 22-57 as presented, was adopted**
- B) Consider Approval of Otter Lake Animal Care Center, Katie Larsen
 - i) Consider Resolution No. 22-58 Approving Conditional Use Permit Amendment
 - ii) Consider Resolution No. 22-59 Approving Site Improvement Performance Agreement**Action Taken: Motion by Cavegn, seconded by Ruhland, to approve Resolution No. 22-58 and Resolution No. 22-59 as presented, was adopted**

7. UNFINISHED BUSINESS

None

8. NEW BUSINESS

None

Adjournment

Motion by Cavegn, seconded by Stoesz, to adjourn at 7:10 p.m. was adopted



ECONOMIC DEVELOPMENT AUTHORITY

PUBLIC HEARING

Immediately following Regular City Council Meeting

Community Calendar – A Look Ahead

June 13, 2022 through June 27, 2022

 Monday, June 27	6:00 pm, Community Room	Council Work Session
 Monday, June 27	6:30 pm, Council Chambers	City Council Meeting



CITY COUNCIL AGENDA

Monday, June 13, 2022

6:30 p.m.

(Scheduled to be broadcast on Channel 16)

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

COUNCIL WORK SESSION, 6:00 P.M.

Community Room (not televised)

1. Review Regular Agenda

CITY COUNCIL MEETING, 6:30 P.M.

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

SPECIAL PRESENTATION

- *Oath of Fire Service* – Firefighters Bogdanovich, Jenkins, McLaughlin, Opem, Pevito, Potzmann

1. CONSENT AGENDA

- A) Consider Approval of Expenditures for June 13, 2022 (Check No. 116519 through 116644) in the Amount of \$2,266,497.05
- B) Consider Approval of May 23, 2022 Work Session Minutes
- C) Consider Approval of May 23, 2022 Council Meeting Minutes
- D) Consider Approval of Appointment of Rookery Part-Time Staff
- E) Consider Adopting the 2022 Rookery Activity Center Budget
- F) Consider Approval of Resolution 22-66, Approving the Renewal of Liquor, Wine and Beer Licenses
- G) Consider Approval of Resolution 22-67, Approving Tobacco License Renewals
- H) Consider Approval of Resolution 22-68, Approving Massage License Renewals

2. FINANCE DEPARTMENT REPORT

- A) Consider Accepting the 2021 Annual Audit Report, Hannah Lynch

3. ADMINISTRATION DEPARTMENT REPORT

- A) Consider Approval of Public Safety Administrative Assistant Appointment, Meg Sawyer
- B) Consider Approval of Human Resources Assistant Appointment, Meg Sawyer

4. PUBLIC SAFETY DEPARTMENT REPORT

None

5. PUBLIC SERVICES DEPARTMENT REPORT

None

6. COMMUNITY DEVELOPMENT REPORT

- A) Consider Approval of Otter Crossing 2nd Addition and Tidal Wave Auto Spa, Katie Larsen
 - i) Consider Resolution No. 22-55 Approving Preliminary Plat
 - ii) Consider Resolution No. 22-56 Approving Conditional Use Permit
 - iii) Consider Resolution No. 22-57 Approving Site Improvement Performance Agreement
- B) Consider Approval of Otter Lake Animal Care Center, Katie Larsen
 - i) Consider Resolution No. 22-58 Approving Conditional Use Permit Amendment
 - ii) Consider Resolution No. 22-59 Approving Site Improvement Performance Agreement

7. UNFINISHED BUSINESS



None

8. NEW BUSINESS

None

Adjournment

ECONOMIC DEVELOPMENT AUTHORITY
PUBLIC HEARING
Immediately following Regular City Council Meeting

<i>Community Calendar – A Look Ahead</i>		
June 13, 2022 through June 27, 2022		
 Monday, June 27	6:00 pm, Community Room	Council Work Session
 Monday, June 27	6:30 pm, Council Chambers	City Council Meeting



Expenditures

June 13, 2022

Check #116519 to #116644

\$2,266,497.05

Accounts Payable

Check Detail

User: jessica.eller
Printed: 06/08/2022 - 1:39PM



Check Number	Check Date		Amount
2 - 1st Choice Document Destruction Line Item Account			
116529	06/13/2022		
Inv	22-2320		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/21/2022	2880 lbs recycled paper & cardboard	101-462-4410-000	600.00
Inv 22-2320 Total			600.00
116529 Total:			600.00
2 - 1st Choice Document Destruction Total:			
			600.00
4 - A&L Superior Quality Sod, Inc. Line Item Account			
116530	06/13/2022		
Inv	9574		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/11/2022	10 rolls turfgrass sod	601-494-4211-000	30.50
Inv 9574 Total			30.50
Inv	9578		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/13/2022	6 rolls turfgrass sod	101-430-4229-000	24.30
Inv 9578 Total			24.30
Inv	9580		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	5 rolls turfgrass sod	101-430-4229-000	15.25
Inv 9580 Total			15.25
Inv	9584		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2022	10 rolls turfgrass sod	101-430-4229-000	30.50
Inv 9584 Total			30.50
116530 Total:			100.55

Check Number	Check Date		Amount
4 - A&L Superior Quality Sod, Inc. Total:			100.55
1885 - Absey Entertainment Line Item Account			
116531	06/13/2022		
Inv	6/3/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/03/2022	Security deposits for Blue Heron Days Band	205-497-4300-000	405.00
Inv 6/3/2022 Total			405.00
116531 Total:			405.00
1885 - Absey Entertainment Total:			405.00
1664 - Advanced First Aid Inc. Line Item Account			
116532	06/13/2022		
Inv	0222-1093		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/09/2022	Replace Check #116102 AED for Rookery	202-451-4211-000	1,970.00
Inv 0222-1093 Total			1,970.00
116532 Total:			1,970.00
1664 - Advanced First Aid Inc. Total:			1,970.00
1781 - Air Mechanical Inc Line Item Account			
116533	06/13/2022		
Inv	6/7/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/07/2022	Permit voided	101-000-3254-000	55.20
Inv 6/7/2022 Total			55.20
116533 Total:			55.20
1781 - Air Mechanical Inc Total:			55.20
18 - All Seasons Rental, Inc. Line Item Account			
116534	06/13/2022		
Inv	1-81351		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/26/2022	Bobcat auger	101-450-4415-000	110.00
Inv 1-81351 Total			110.00

Check Number	Check Date		Amount
116534 Total:			110.00
18 - All Seasons Rental, Inc. Total:			110.00
970 - Anoka County Fire Protection Council Line Item Account			
116535	06/13/2022		
Inv	209		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
01/01/2022	Annual Membership Dues	101-421-4452-000	460.00
Inv 209 Total			460.00
116535 Total:			460.00
970 - Anoka County Fire Protection Council Total:			460.00
42 - Anoka County Property Records & Taxation Line Item Account			
116536	06/13/2022		
Inv	5/25/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	2022 Assessment Contract	101-407-4410-000	94,937.00
Inv 5/25/2022 Total			94,937.00
116536 Total:			94,937.00
42 - Anoka County Property Records & Taxation Total:			94,937.00
44 - Anoka County Treasury Office Line Item Account			
116537	06/13/2022		
Inv	B220517L		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2022	Site 117 June 2022 CAC Fiber	101-432-4300-503	75.00
05/17/2022	Site 115 June 2022 CAC Fiber	101-432-4300-500	75.00
05/17/2022	Site 116 June 2022 CAC Fiber	101-432-4300-501	75.00
Inv B220517L Total			225.00
Inv	ELEC05242215		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Voting Equipment JPA	101-403-4410-000	4,425.01
Inv ELEC05242215 Total			4,425.01
116537 Total:			4,650.01

Check Number	Check Date		Amount
44 - Anoka County Treasury Office Total:			4,650.01
1819 - Aqua Logic, Inc Line Item Account			
116538	06/13/2022		
Inv 722			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2022	Pool mechanical work & start-up	202-451-4300-301	71,000.00
Inv 722 Total			71,000.00
116538 Total:			71,000.00
1819 - Aqua Logic, Inc Total:			71,000.00
54 - Aspen Mills, Inc. Line Item Account			
116539	06/13/2022		
Inv 293706			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/10/2022	Uniform Allowance - New Hire Reimbursed	101-420-4370-000	1,124.00
Inv 293706 Total			1,124.00
Inv 293709			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/10/2022	Uniform Allowance - D. L'Allier	101-421-4370-000	139.90
Inv 293709 Total			139.90
Inv 294048			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Uniform Allowance - D. Thill	101-420-4370-000	13.98
Inv 294048 Total			13.98
Inv 294428			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2022	Dept Exp - B. Finke	101-421-4370-000	97.90
Inv 294428 Total			97.90
Inv 294440			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Uniform Allowance - K. Sinna	101-420-4370-000	265.00
Inv 294440 Total			265.00
Inv 294545			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	Uniform Allowance - M. Paulson	101-420-4370-000	181.69

Check Number	Check Date		Amount
Inv 294545	Total		181.69
Inv 294729			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	Uniform Allowance - M. Carlson	101-420-4370-000	29.99
Inv 294729	Total		29.99
Inv 294765			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Uniform Allowance - A. Halverson	101-420-4370-000	320.00
06/01/2022	Dept Exp- Reimbursable	101-420-4370-000	899.00
Inv 294765	Total		1,219.00
116539	Total:		3,071.46
54 - Aspen Mills, Inc. Total:			3,071.46
60 - Avon Business Forms & Promotions Line Item Account			
116540	06/13/2022		
Inv 3666			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2022	500 septic tank & inspection permit forms	101-422-4200-000	298.49
Inv 3666	Total		298.49
116540	Total:		298.49
60 - Avon Business Forms & Promotions Total:			298.49
1129 - Blaine Brothers Line Item Account			
116541	06/13/2022		
Inv 010001339803			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2022	EGR filter regenred #620	101-431-4410-000	905.29
Inv 010001339803	Total		905.29
Inv 010004337994			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Electric brakes #142	101-431-4221-000	212.20
Inv 010004337994	Total		212.20
116541	Total:		1,117.49

Check Number	Check Date		Amount
1129 - Blaine Brothers Total:			1,117.49
1359 - Blaine Lock & Safe, Inc. Line Item Account			
116542	06/13/2022		
Inv	32840		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/04/2022	Master lock padlocks (6)	202-451-4211-301	132.00
Inv 32840 Total			132.00
116542 Total:			132.00
1359 - Blaine Lock & Safe, Inc. Total:			132.00
932 - Bryan Rock Products, Inc. Line Item Account			
116543	06/13/2022		
Inv	52924		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2022	Rock	101-430-4229-000	2,770.33
Inv 52924 Total			2,770.33
116543 Total:			2,770.33
932 - Bryan Rock Products, Inc. Total:			2,770.33
1865 - Building Material Supply, Inc. Line Item Account			
116544	06/13/2022		
Inv	56463		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/11/2022	Locker room remodel supplies	202-451-4211-301	16,510.29
Inv 56463 Total			16,510.29
Inv	56752		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Brackets for mirrors	202-451-4211-301	127.98
Inv 56752 Total			127.98
116544 Total:			16,638.27
1865 - Building Material Supply, Inc. Total:			16,638.27
731 - Business Essentials Line Item Account			
116545	06/13/2022		

Check Number	Check Date		Amount
Inv	OE-598698-1		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2022	Can liners	101-450-4211-000	384.33
Inv OE-598698-1 Total			384.33
116545 Total:			384.33
731 - Business Essentials Total:			384.33
116 - CenterPoint Energy Line Item Account			
116546	06/13/2022		
Inv	May 2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2022	Natural Gas	101-450-4383-000	125.56
05/26/2022	Natural Gas	101-432-4383-500	446.69
05/26/2022	Natural Gas	101-432-4383-501	215.46
05/26/2022	Natural Gas	601-494-4383-000	286.25
05/26/2022	Natural Gas	602-495-4383-000	136.49
05/26/2022	Natural Gas	101-432-4383-502	655.64
Inv May 2022 Total			1,866.09
116546 Total:			1,866.09
116 - CenterPoint Energy Total:			1,866.09
117 - Central Pension Fund Line Item Account 101-000-2040-000			
116526	05/27/2022		
Inv	May 2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/27/2022	May 2022 Central Pension Fund	101-000-2040-000	6,528.00
Inv May 2022 Total			6,528.00
116526 Total:			6,528.00
116527	05/27/2022		
Inv	April 2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/29/2022	April 2022 Central Pension Fund - Contribution Revision	101-000-2040-000	3,072.00
Inv April 2022 Total			3,072.00
116527 Total:			3,072.00
117 - Central Pension Fund Total:			9,600.00

119 - Century College Line Item Account

116547 06/13/2022

Inv 1015941

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/05/2022	Tuition - B. Kisch	101-421-4330-000	1,570.00

Inv 1015941 Total 1,570.00

116547 Total: 1,570.00

119 - Century College Total:

1,570.00

121 - CenturyLink Line Item Account 101-432-4321-503

116548 06/13/2022

Inv 7637846219687

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/10/2022	Pool Emergency Phone Service	202-451-4321-000	92.21

Inv 7637846219687 Total 92.21

116548 Total: 92.21

121 - CenturyLink Total:

92.21

136 - City of Roseville Line Item Account

116549 06/13/2022

Inv 0230980

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	June IT Services	603-496-4310-000	712.61
06/01/2022	June IT Services	101-407-4310-000	14,030.73
06/01/2022	June IT Services	601-494-4310-000	1,781.52
06/01/2022	June IT Services	602-495-4310-000	1,781.52

Inv 0230980 Total 18,306.38

116549 Total: 18,306.38

136 - City of Roseville Total:

18,306.38

761 - Comcast Line Item Account 101-432-4321-502

116550 06/13/2022

Inv 0131882

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Phone & Internet Services	101-432-4321-502	360.01

Inv 0131882 Total 360.01

Check Number	Check Date		Amount
116550 Total:			360.01
761 - Comcast Total:			360.01
149 - Connexus Energy Line Item Account			
116551	06/13/2022		
Inv	May 2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/27/2022	Electric	601-494-4381-000	1,877.81
05/27/2022	Electric	602-495-4381-000	852.35
05/27/2022	Electric	101-450-4381-000	66.77
05/27/2022	Electric	101-432-4381-500	798.17
05/27/2022	Electric	101-430-4385-000	1,669.98
05/27/2022	Electric	101-420-4381-000	30.35
Inv May 2022 Total			5,295.43
116551 Total:			5,295.43
149 - Connexus Energy Total:			5,295.43
1278 - Core & Main LP Line Item Account			
116552	06/13/2022		
Inv	Q813768		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/09/2022	Annual support	601-494-4300-000	2,550.00
Inv Q813768 Total			2,550.00
Inv	Q826164		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2022	Hydrants	601-494-4211-000	20,307.00
Inv Q826164 Total			20,307.00
Inv	Q844051		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/11/2022	Meters	601-494-4215-000	8,466.66
Inv Q844051 Total			8,466.66
Inv	Q927827		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	Meters	601-494-4215-000	1,448.71
Inv Q927827 Total			1,448.71
116552 Total:			32,772.37

Check Number	Check Date		Amount
1278 - Core & Main LP Total:			32,772.37
157 - Crown Marking, Inc. Line Item Account			
116553	06/13/2022		
Inv	OE-85061		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Name Plate - B. Holmes	101-432-4200-000	23.50
Inv OE-85061 Total			23.50
116553 Total:			23.50
157 - Crown Marking, Inc. Total:			23.50
1012 - Custom Fire Apparatus, Inc. Line Item Account			
116519	05/25/2022		
Inv	5/24/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Down Payment for 2004 Spartan Fire Engine	301-499-5000-000	75,000.00
Inv 5/24/2022 Total			75,000.00
116519 Total:			75,000.00
1012 - Custom Fire Apparatus, Inc. Total:			75,000.00
167 - Dalco, Inc. Line Item Account			
116554	06/13/2022		
Inv	3930294		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/02/2022	Carpet extractor	101-432-4240-000	4,044.00
Inv 3930294 Total			4,044.00
Inv	3930364		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/02/2022	Dust mops, frames & handles	202-451-4211-301	224.18
Inv 3930364 Total			224.18
Inv	3930447		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/02/2022	Turkish towel rag & can liners	101-432-4211-000	171.44
Inv 3930447 Total			171.44
Inv	3935880		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	

Check Number	Check Date		Amount
05/13/2022	Janitor cart	202-451-4211-301	258.28
Inv 3935880 Total			258.28
Inv 3935899			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/13/2022	Nifty nabber & bag	202-451-4211-301	114.06
Inv 3935899 Total			114.06
Inv 3941330			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/27/2022	"Closed" floor sign, toilet cleaner & sanitary liners	202-451-4211-301	113.61
Inv 3941330 Total			113.61
Inv 3942286			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Nifty nabber bag	202-451-4211-301	77.54
Inv 3942286 Total			77.54
Inv 3942325			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	"Closed" floor sign	202-451-4211-301	46.26
Inv 3942325 Total			46.26
Inv 3942758			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	Floor sweeper	101-432-4240-000	2,501.38
Inv 3942758 Total			2,501.38
116554 Total:			7,550.75
167 - Dalco, Inc. Total:			7,550.75
175 - Delta Dental of Minnesota Line Item Account			
116520	05/25/2022		
Inv June 2022			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Dental Insurance Premiums	101-430-4134-000	188.75
06/01/2022	Dental Insurance Premiums	101-416-4134-000	44.94
06/01/2022	Dental Insurance Premiums	202-451-4134-000	119.10
06/01/2022	Dental Insurance Premiums	601-494-4134-000	115.72
06/01/2022	Dental Insurance Premiums	101-000-2044-000	1,113.24
06/01/2022	Dental Insurance Premiums	101-431-4134-000	98.88
06/01/2022	Dental Insurance Premiums	101-418-4134-000	44.94
06/01/2022	Dental Insurance Premiums	101-000-2040-000	235.32
06/01/2022	Dental Insurance Premiums	603-496-4134-000	13.49

Check Number	Check Date		Amount
06/01/2022	Dental Insurance Premiums	101-451-4134-000	10.11
06/01/2022	Dental Insurance Premiums	101-462-4134-000	8.99
06/01/2022	Dental Insurance Premiums	602-495-4134-000	115.72
06/01/2022	Dental Insurance Premiums	101-402-4134-000	89.88
06/01/2022	Dental Insurance Premiums	101-461-4134-000	13.47
06/01/2022	Dental Insurance Premiums	101-420-4134-000	1,058.35
06/01/2022	Dental Insurance Premiums	101-463-4134-000	11.24
06/01/2022	Dental Insurance Premiums	101-407-4134-000	56.19
06/01/2022	Dental Insurance Premiums	101-421-4134-000	65.16
06/01/2022	Dental Insurance Premiums	101-422-4134-000	89.88
06/01/2022	Dental Insurance Premiums	101-450-4134-000	147.19

Inv June 2022 Total 3,640.56

116520 Total: 3,640.56

175 - Delta Dental of Minnesota Total: 3,640.56

1822 - Don's Circle Service Line Item Account

116555 06/13/2022

Inv 224124

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Alignment #505	101-431-4300-000	143.00

Inv 224124 Total 143.00

Inv 224231

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Alignment #503	101-431-4300-000	1,551.63

Inv 224231 Total 1,551.63

116555 Total: 1,694.63

1822 - Don's Circle Service Total: 1,694.63

187 - Earl F. Andersen Line Item Account

116556 06/13/2022

Inv 0129372-IN

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/26/2022	Street name & van accessible signs	101-430-4223-000	353.70

Inv 0129372-IN Total 353.70

116556 Total: 353.70

187 - Earl F. Andersen Total: 353.70

1537 - Electro Watchman, Inc. Line Item Account

Check Number	Check Date		Amount
116557	06/13/2022		
Inv 385571			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Annual fire alarm inspection	101-432-4410-501	780.00
Inv 385571 Total			780.00
Inv 385572			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Annual fire alarm inspection	101-432-4410-502	720.00
Inv 385572 Total			720.00
Inv 385573			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Annual fire alarm inspection	101-432-4410-503	1,080.00
Inv 385573 Total			1,080.00
116557 Total:			2,580.00
1537 - Electro Watchman, Inc. Total:			2,580.00
192 - Emergency Apparatus Maintenance Line Item Account			
116558	06/13/2022		
Inv 123173			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/09/2022	Replaced AC condenser #620	101-431-4410-000	2,020.25
Inv 123173 Total			2,020.25
Inv 123408			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2022	Vehicle safety inspection #625	101-421-4410-000	385.62
Inv 123408 Total			385.62
Inv 123442			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2022	Replaced head gasket #605	101-431-4410-000	951.64
Inv 123442 Total			951.64
116558 Total:			3,357.51
192 - Emergency Apparatus Maintenance Total:			3,357.51
193 - Emergency Automotive Technologies Line Item Account			
116559	06/13/2022		

Check Number	Check Date		Amount
Inv	MS051022-72		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/10/2022	Stock strobe reflector (2)	101-431-4221-000	344.52
Inv MS051022-72 Total			344.52
			<hr/>
116559 Total:			344.52
			<hr/>
193 - Emergency Automotive Technologies Total:			344.52
1826 - Endurance Fitness of MN, LLC Line Item Account			
116560	06/13/2022		
Inv	June 2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	June 2022 EF Monthly Fee	202-451-4410-000	12,500.00
Inv June 2022 Total			12,500.00
			<hr/>
116560 Total:			12,500.00
			<hr/>
1826 - Endurance Fitness of MN, LLC Total:			12,500.00
204 - Factory Motor Parts Company Line Item Account			
116561	06/13/2022		
Inv	159-Z09379		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2022	Stock battery rotation	101-431-4221-000	7.13
Inv 159-Z09379 Total			7.13
Inv	1-7642924		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2022	TPMS Sensor #302	101-431-4221-000	52.89
Inv 1-7642924 Total			52.89
Inv	1-7665068		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Civil siren battery replacement	101-420-4240-000	485.20
Inv 1-7665068 Total			485.20
Inv	1-7668196		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	Stock fuel filters	101-431-4221-000	104.28
Inv 1-7668196 Total			104.28

Check Number	Check Date		Amount
116561 Total:			649.50
204 - Factory Motor Parts Company Total:			649.50
1529 - Ferguson Enterprises LLC #3326 Line Item Account			
116562	06/13/2022		
Inv	WW028459		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	Valve key socket	601-494-4240-000	699.00
Inv WW028459 Total			699.00
116562 Total:			699.00
1529 - Ferguson Enterprises LLC #3326 Total:			699.00
210 - Ferguson Waterworks #2518 Line Item Account			
116563	06/13/2022		
Inv	0492300-1		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2022	Valve box adapter (6)	601-494-4211-000	652.80
Inv 0492300-1 Total			652.80
116563 Total:			652.80
210 - Ferguson Waterworks #2518 Total:			652.80
1458 - Fidelity Security Life Insurance Co. Line Item Account 101-000-2048-000			
116564	06/13/2022		
Inv	165304332		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	June Vision Insurance	101-000-2048-000	133.99
Inv 165304332 Total			133.99
116564 Total:			133.99
1458 - Fidelity Security Life Insurance Co. Total:			133.99
1014 - Finke, Brian Line Item Account			
116565	06/13/2022		
Inv	5/24/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Tuition Reimbursement - B. Finke	101-421-4330-000	317.25

Check Number	Check Date		Amount
	Inv 5/24/2022 Total		317.25
			<hr/>
	116565 Total:		317.25
			<hr/>
	1014 - Finke, Brian Total:		317.25
	219 - Force America Distributing LLC Line Item Account		
	116566 06/13/2022		
	Inv 001-1635517		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	05/06/2022	Driveshaft for hydraulic pump #200	101-431-4221-000
			223.90
	Inv 001-1635517 Total		223.90
			<hr/>
	116566 Total:		223.90
			<hr/>
	219 - Force America Distributing LLC Total:		223.90
	1223 - Frontier Concrete & Masonry Line Item Account		
	116567 06/13/2022		
	Inv 001		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	05/06/2022	Curb replacement - 6695 Sherman Lake Rd	601-494-4300-000
			4,423.20
	Inv 001 Total		4,423.20
			<hr/>
	116567 Total:		4,423.20
			<hr/>
	1223 - Frontier Concrete & Masonry Total:		4,423.20
	233 - GDO Law Line Item Account 101-414-4303-000		
	116568 06/13/2022		
	Inv 9194		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	06/01/2022	May Forfeitures	101-414-4303-000
			105.00
	Inv 9194 Total		105.00
			<hr/>
	Inv 9195		
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	06/01/2022	June Prosecutor Contract	101-414-4303-000
			8,750.00
	Inv 9195 Total		8,750.00
			<hr/>
	116568 Total:		8,855.00

Check Number	Check Date		Amount
233 - GDO Law Total:			8,855.00
1042 - Gerten Greenhouses & Garden Center, Inc. Line Item Account			
116569	06/13/2022		
Inv	790355/1		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/11/2022	Town Center Landscape	101-432-4211-503	96.28
Inv 790355/1 Total			96.28
116569 Total:			96.28
1042 - Gerten Greenhouses & Garden Center, Inc. Total:			96.28
1876 - Giersten Company of MN Line Item Account			
116570	06/13/2022		
Inv	M02635STR		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/04/2022	PD water damage repairs	101-432-4300-503	2,498.17
Inv M02635STR Total			2,498.17
116570 Total:			2,498.17
1876 - Giersten Company of MN Total:			2,498.17
242 - Goodin Company Wholesalers Line Item Account			
116571	06/13/2022		
Inv	01185376-00		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2022	Shower drain cover	202-451-4211-301	108.03
Inv 01185376-00 Total			108.03
116571 Total:			108.03
242 - Goodin Company Wholesalers Total:			108.03
249 - Grainger Line Item Account			
116572	06/13/2022		
Inv	1448805611		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	Replacement wheels for dolly	101-431-4221-000	57.08
Inv 1448805611 Total			57.08

Check Number	Check Date		Amount
116572 Total:			57.08
249 - Grainger Total:			57.08
1658 - Harold's Trucking Line Item Account			
116573	06/13/2022		
Inv	5/4/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/04/2022	Rock	101-430-4229-000	600.00
Inv 5/4/2022 Total			600.00
116573 Total:			600.00
1658 - Harold's Trucking Total:			600.00
270 - Hauglies, Inc. Line Item Account			
116574	06/13/2022		
Inv	13595		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/07/2022	Carpet for City Hall	401-432-5000-000	31,843.74
Inv 13595 Total			31,843.74
Inv	13598		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/07/2022	Install gym wall base	202-451-4300-301	4,670.40
Inv 13598 Total			4,670.40
116574 Total:			36,514.14
270 - Hauglies, Inc. Total:			36,514.14
271 - Hawkins, Inc. Line Item Account			
116575	06/13/2022		
Inv	6159283		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/07/2022	Chlorine chemical delivery supplies	202-451-4211-301	3,241.72
Inv 6159283 Total			3,241.72
Inv	6169905		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/25/2022	Pool chemicals	202-451-4211-301	598.00
Inv 6169905 Total			598.00

Inv 6184650

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2022	Chlorine Cylinders	601-494-4222-000	160.00

Inv 6184650 Total 160.00

Inv 6191696

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/20/2022	Pool chemicals	202-451-4211-000	260.48

Inv 6191696 Total 260.48

Inv 6192606

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/20/2022	Chlorine & LPC-5	601-494-4222-000	5,660.82

Inv 6192606 Total 5,660.82

116575 Total: 9,921.02

271 - Hawkins, Inc. Total: 9,921.02

1881 - Henriksen, Caryn Line Item Account

116576 06/13/2022

Inv 5/31/2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	Invisible fence repair	101-463-4410-000	141.91

Inv 5/31/2022 Total 141.91

116576 Total: 141.91

1881 - Henriksen, Caryn Total: 141.91

1825 - Hotsy Minnesota Line Item Account

116577 06/13/2022

Inv 12146

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/18/2022	Replacement pressure washer hose	101-432-4211-500	174.95

Inv 12146 Total 174.95

116577 Total: 174.95

1825 - Hotsy Minnesota Total: 174.95

Check Number	Check Date		Amount
306 - Image Printing & Graphics, Inc Line Item Account			
116578	06/13/2022		
Inv	161407		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2022	Pencils	101-401-4900-000	160.00
Inv 161407 Total			160.00
Inv	161464		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2022	Rookery door decals	202-451-4200-301	121.00
Inv 161464 Total			121.00
116578 Total:			281.00
306 - Image Printing & Graphics, Inc Total:			281.00
1177 - Innovative Office Solutions LLC Line Item Account			
116579	06/13/2022		
Inv	CIN107913		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/03/2022	City Hall North End Cubicles - Final Payment	401-432-5000-000	20,777.89
Inv CIN107913 Total			20,777.89
116579 Total:			20,777.89
1177 - Innovative Office Solutions LLC Total:			20,777.89
1877 - iSpace Environments Line Item Account			
116580	06/13/2022		
Inv	19018		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/08/2022	Office furniture deposit	202-451-4211-000	16,281.08
Inv 19018 Total			16,281.08
116580 Total:			16,281.08
1877 - iSpace Environments Total:			16,281.08
1717 - Jacon, LLC Line Item Account			
116581	06/13/2022		
Inv	017458-000-5		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/03/2022	Tower Park Improvement Project	101-450-5000-000	15,322.64

Check Number	Check Date	Amount
Inv 017458-000-5 Total		15,322.64
116581 Total:		15,322.64
1717 - Jacon, LLC Total:		15,322.64
757 - Jimmy's Johnnys Line Item Account 101-450-4410-000		
116582	06/13/2022	
Inv	MP198721	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
03/10/2022	Toilet Rental - Sunrise Park	101-450-4410-000
		65.00
Inv MP198721 Total		65.00
Inv	MP199845	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
04/07/2022	Toilet Rental - City Hall Park	101-450-4410-000
		65.00
Inv MP199845 Total		65.00
Inv	MP199846	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
04/07/2022	Toilet Rental - Sunrise Park	101-450-4410-000
		65.00
Inv MP199846 Total		65.00
Inv	MP199847	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
04/07/2022	Toilet Rental - Birch Park	101-450-4410-000
		65.00
Inv MP199847 Total		65.00
Inv	MP199848	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
04/07/2022	Toilet Rental - Lino Park	101-450-4410-000
		65.00
Inv MP199848 Total		65.00
Inv	MP201181	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/05/2022	Toilet Rental - City Hall Park	101-450-4410-000
		65.00
Inv MP201181 Total		65.00
Inv	MP201182	
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
05/05/2022	Toilet Rental - Marshan Park	101-450-4410-000
		6.96
Inv MP201182 Total		6.96

Inv MP201183

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/05/2022	Toilet Rental - Sunrise Park	101-450-4410-000	71.96

Inv MP201183 Total 71.96

Inv MP201184

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/05/2022	Toilet Rental - Birch Park	101-450-4410-000	65.00

Inv MP201184 Total 65.00

Inv MP201185

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/05/2022	Toilet Rental - Clearwater Creek Park	101-450-4410-000	6.96

Inv MP201185 Total 6.96

Inv MP201186

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/05/2022	Toilet Rental - Lino Park	101-450-4410-000	65.00

Inv MP201186 Total 65.00

Inv MP201187

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/05/2022	Toilet Rental - Behm's Park	101-450-4410-000	6.96

Inv MP201187 Total 6.96

Inv MP201188

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/05/2022	Toilet Rental - Highland Meadows Park	101-450-4410-000	6.96

Inv MP201188 Total 6.96

Inv MP201189

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/05/2022	Toilet Rental - Sunset Oaks Park	101-450-4410-000	6.96

Inv MP201189 Total 6.96

Inv MP201190

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/05/2022	Toilet Rental - Tower Park	101-450-4410-000	6.96

Inv MP201190 Total 6.96

116582 Total:		633.72
---------------	--	--------

757 - Jimmy's Johnnys Total: 633.72

338 - Kennedy & Graven, Chartered Line Item Account

116583 06/13/2022

Inv 167611

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	General Financial	421-499-4301-137	88.00
05/16/2022	Lyngblomsten TIF	801-000-2363-103	88.00
05/16/2022	2022 Legacy Woods Development	101-415-4300-000	1,646.00

Inv 167611 Total 1,822.00

Inv 167618

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2022	Lino Lakes 299A Matters	101-402-4310-000	176.25

Inv 167618 Total 176.25

116583 Total: 1,998.25

338 - Kennedy & Graven, Chartered Total: 1,998.25

340 - Kiesler's Police Supply, Inc. Line Item Account

116584 06/13/2022

Inv IN189385

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/21/2022	Patrol Rifle accessories (10)	402-420-4240-420	82.50

Inv IN189385 Total 82.50

116584 Total: 82.50

340 - Kiesler's Police Supply, Inc. Total: 82.50

353 - Kustom Signals, Inc. Line Item Account

116585 06/13/2022

Inv 593741

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/06/2022	Tuning fork hand held radar	101-420-4240-000	51.00

Inv 593741 Total 51.00

116585 Total: 51.00

353 - Kustom Signals, Inc. Total: 51.00

782 - L.T.G. Power Equipment Line Item Account

Check Number	Check Date		Amount
116586	06/13/2022		
Inv	268274		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	Blade set	602-495-4211-000	64.99
05/25/2022	Blade set	601-494-4211-000	64.99
Inv 268274 Total			129.98
Inv	268403		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	Rear mower tires (2) #405 & (2) stock	101-431-4221-000	636.00
Inv 268403 Total			636.00
116586 Total:			765.98
782 - L.T.G. Power Equipment Total:			765.98
359 - Landform Line Item Account			
116587	06/13/2022		
Inv	32882		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/09/2022	Zoning Ordinance & Map Update	484-499-4300-000	2,576.50
Inv 32882 Total			2,576.50
116587 Total:			2,576.50
359 - Landform Total:			2,576.50
1224 - Lano Equipment Line Item Account			
116588	06/13/2022		
Inv	02-912189		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2022	Auger & bit	101-450-4240-000	3,200.00
Inv 02-912189 Total			3,200.00
Inv	02-914579		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/27/2022	Hydraulic oil #404	101-431-4221-000	172.83
Inv 02-914579 Total			172.83
116588 Total:			3,372.83
1224 - Lano Equipment Total:			3,372.83

1762 - LEAST Services/Counseling, LLC Line Item Account

116589	06/13/2022		
Inv	1020		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/03/2022	Counseling Services	101-421-4300-000	90.00
04/03/2022	Counseling Services	101-420-4300-000	940.00
Inv 1020 Total			1,030.00
Inv	1044		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2022	Counseling Services	101-420-4300-000	465.00
Inv 1044 Total			465.00
Inv	1045		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2022	Counseling Services	101-421-4300-000	140.00
Inv 1045 Total			140.00
116589 Total:			1,635.00

1762 - LEAST Services/Counseling, LLC Total: 1,635.00

1615 - Lennar MN Division Line Item Account

116590	06/13/2022		
Inv	2021-00271		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	Escrow Release - 7388 Emily Circle	801-000-2318-000	3,400.00
Inv 2021-00271 Total			3,400.00
116590 Total:			3,400.00

1615 - Lennar MN Division Total: 3,400.00

394 - Macqueen Equipment, Inc. Line Item Account

116591	06/13/2022		
Inv	P02149		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/12/2022	Firefighting boots	101-421-4370-000	487.96
Inv P02149 Total			487.96
Inv	P42390		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Sidebrooms for Elgin Sweeper	101-430-4211-000	2,388.79

Check Number	Check Date		Amount
		Inv P42390 Total	2,388.79
		116591 Total:	2,876.75
		394 - Macqueen Equipment, Inc. Total:	2,876.75
		396 - Magtech Ammunition, Inc. Line Item Account	
	06/13/2022	116592	
		Inv 28282	
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	05/18/2022	Ammunition	101-420-4211-000
		Inv 28282 Total	1,252.00
		116592 Total:	1,252.00
		396 - Magtech Ammunition, Inc. Total:	1,252.00
		399 - Mansfield Oil Company Line Item Account 101-431-4212-000	
	06/13/2022	116593	
		Inv 23164630	
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	04/08/2022	Diesel - 1,000 gallons	101-431-4212-000
		Inv 23164630 Total	4,367.71
		Inv 23164716	
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	04/08/2022	Gasoline - 2,000 gallons	101-431-4212-000
		Inv 23164716 Total	6,811.26
		Inv 23279882	
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	05/19/2022	Gasoline - 2,100 gallons	101-431-4212-000
		Inv 23279882 Total	8,197.62
		Inv 23280134	
	<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>
	05/19/2022	Diesel - 1,098 gallons	101-431-4212-000
		Inv 23280134 Total	5,017.33
		116593 Total:	24,393.92

Check Number	Check Date		Amount
399 - Mansfield Oil Company Total:			24,393.92
1668 - Marsden Bldg Maintenance, LLC Line Item Account			
116594	06/13/2022		
Inv	366571		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	June Janitorial Services	101-432-4410-503	4,048.80
Inv 366571 Total			4,048.80
Inv	366572		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	June Janitorial Services	101-432-4410-500	1,096.83
Inv 366572 Total			1,096.83
Inv	366573		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	June Janitorial Services	101-432-4410-501	663.16
Inv 366573 Total			663.16
Inv	366574		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	June Janitorial Services	101-432-4410-502	726.41
Inv 366574 Total			726.41
116594 Total:			6,535.20
1668 - Marsden Bldg Maintenance, LLC Total:			6,535.20
410 - MCFOA Line Item Account			
116595	06/13/2022		
Inv	6/6/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/06/2022	MCFOA Membership - T. Thoma	101-407-4452-000	50.00
Inv 6/6/2022 Total			50.00
116595 Total:			50.00
410 - MCFOA Total:			50.00
418 - Menards - Forest Lake Line Item Account			
116596	06/13/2022		
Inv	83774		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	

Check Number	Check Date		Amount
04/29/2022	Power strip (2)	101-421-4240-000	16.98
Inv 83774	Total		16.98
Inv 84481			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/11/2022	Backflow supplies	601-494-4211-000	5.98
Inv 84481	Total		5.98
Inv 84747			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	T-fitting for sink	202-451-4211-301	5.98
Inv 84747	Total		5.98
Inv 85195			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2022	MXU installation supplies	601-494-4211-000	9.17
Inv 85195	Total		9.17
Inv 85435			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/27/2022	Propane	101-430-4211-000	109.99
Inv 85435	Total		109.99
116596	Total:		148.10
418 - Menards - Forest Lake Total:			148.10
1169 - Meridian Energy Products Line Item Account			
116597	06/13/2022		
Inv 2205163			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Install (24) new LED lamps in shower/restrooms	202-451-4211-301	507.00
Inv 2205163	Total		507.00
Inv 2205164			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Street light repair	101-430-4385-000	497.00
Inv 2205164	Total		497.00
116597	Total:		1,004.00
1169 - Meridian Energy Products Total:			1,004.00

423 - Met Council Environmental Services Line Item Account 602-495-4405-000

116598	06/13/2022		
Inv	0001141172		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/07/2022	July Waste Water Services	602-495-4405-000	90,644.91
Inv 0001141172 Total			90,644.91
			90,644.91
116598 Total:			90,644.91

423 - Met Council Environmental Services Total: 90,644.91

421 - Metro Sales Incorporated Line Item Account

116599	06/13/2022		
Inv	INV2050375		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/20/2022	Copier Maintenance Contract Ricoh/MP C307 Color Copier	101-432-4410-500	110.16
Inv INV2050375 Total			110.16
			110.16
116599 Total:			110.16

421 - Metro Sales Incorporated Total: 110.16

429 - Midwest Landscapes, Inc. Line Item Account

116600	06/13/2022		
Inv	993		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	Installed City trees	101-463-4410-000	13,060.00
Inv 993 Total			13,060.00
			13,060.00
116600 Total:			13,060.00

429 - Midwest Landscapes, Inc. Total: 13,060.00

433 - Minnesota City/County Mgmt Association Line Item Account

116601	06/13/2022		
Inv	5/31/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	MCMA Membership	101-402-4452-000	179.61
Inv 5/31/2022 Total			179.61
			179.61
116601 Total:			179.61

Check Number	Check Date		Amount
433 - Minnesota City/County Mgmt Association Total:			179.61
1025 - Miss Lino Lakes Ambassador Program Line Item Account			
116602	06/13/2022		
Inv	5/31/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	2022 Program Expenses	101-401-4900-000	1,500.00
Inv 5/31/2022 Total			1,500.00
116602 Total:			1,500.00
1025 - Miss Lino Lakes Ambassador Program Total:			1,500.00
455 - MN Metro North Tourism Board Line Item Account 101-415-4900-000			
116521	05/25/2022		
Inv	April 2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/30/2022	April 2022 Tourism Tax	101-415-4900-000	5,428.00
Inv April 2022 Total			5,428.00
116521 Total:			5,428.00
455 - MN Metro North Tourism Board Total:			5,428.00
471 - Muellner Blacktop Inc. Line Item Account			
116603	06/13/2022		
Inv	3002		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2022	Patch water main break	601-494-4300-000	2,900.00
Inv 3002 Total			2,900.00
116603 Total:			2,900.00
471 - Muellner Blacktop Inc. Total:			2,900.00
479 - Nardini Fire Equipment Co Line Item Account			
116604	06/13/2022		
Inv	IV00203889		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/20/2022	Recharge fire extinguishers & inspections	101-421-4410-000	405.75
Inv IV00203889 Total			405.75

Check Number	Check Date		Amount
116604 Total:			405.75
479 - Nardini Fire Equipment Co Total:			405.75
480 - NCPERS Group Life Insurance Line Item Account 101-000-2040-000			
116528	05/27/2022		
Inv	May 2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/27/2022	May 2022 Life Insurance Premiums	101-000-2040-000	272.00
Inv May 2022 Total			272.00
116528 Total:			272.00
480 - NCPERS Group Life Insurance Total:			272.00
1841 - Northdale Construction Company, Inc. Line Item Account			
116605	06/13/2022		
Inv	012065-000-3		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/03/2022	49 & J Lift Station, Sewer and Water Extension	406-499-4400-123	340,797.88
Inv 012065-000-3 Total			340,797.88
116605 Total:			340,797.88
1841 - Northdale Construction Company, Inc. Total:			340,797.88
497 - Northway Irrigation/Landscape Line Item Account			
116606	06/13/2022		
Inv	237828		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Start up - Median #1	101-450-4410-000	197.14
Inv 237828 Total			197.14
Inv	237831		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Start up - Median #2	101-450-4410-000	112.82
Inv 237831 Total			112.82
Inv	237832		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2022	Start up - Median #3	101-450-4410-000	110.00
Inv 237832 Total			110.00

Check Number	Check Date		Amount
116606 Total:			419.96
497 - Northway Irrigation/Landscape Total:			419.96
1450 - Occupational Health Centers of MN, P.C. Line Item Account			
116607	06/13/2022		
Inv	103556410		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/14/2022	New Hire Testing	101-402-4300-000	31.50
Inv 103556410 Total			31.50
116607 Total:			31.50
1450 - Occupational Health Centers of MN, P.C. Total:			31.50
506 - Olson's Sewer Service, Inc. Line Item Account			
116608	06/13/2022		
Inv	97749		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/09/2022	Cleared urinal line and wastewater removal & disposal	101-432-4300-503	635.00
Inv 97749 Total			635.00
Inv	97750		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/09/2022	Cleared urinal line in Men's locker room	202-451-4300-301	230.47
Inv 97750 Total			230.47
116608 Total:			865.47
506 - Olson's Sewer Service, Inc. Total:			865.47
1875 - Omann Brothers, Inc. Line Item Account			
116609	06/13/2022		
Inv	15839		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/10/2022	Asphalt	101-430-4224-000	225.00
Inv 15839 Total			225.00
Inv	15845		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/11/2022	Asphalt	101-430-4224-000	261.39

Check Number	Check Date		Amount
Inv 15845 Total			261.39
Inv 15847			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2022	Asphalt	101-430-4224-000	135.90
Inv 15847 Total			135.90
Inv 15855			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Asphalt	101-430-4224-000	270.90
Inv 15855 Total			270.90
Inv 15865			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2022	Asphalt	101-430-4224-000	270.00
Inv 15865 Total			270.00
Inv 15897			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2022	Asphalt	101-430-4224-000	270.00
Inv 15897 Total			270.00
Inv 15908			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Asphalt	101-430-4224-000	362.70
Inv 15908 Total			362.70
Inv 15920			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2022	Asphalt	101-430-4224-000	360.90
Inv 15920 Total			360.90
Inv 15926			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/27/2022	Asphalt	101-430-4224-000	225.90
Inv 15926 Total			225.90
Inv 15930			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	Asphalt	101-430-4224-000	270.90
Inv 15930 Total			270.90

Check Number	Check Date		Amount
Inv	15939		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Asphalt	101-430-4224-000	279.00
Inv 15939 Total			279.00
Inv	15951		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	Asphalt	101-430-4224-000	279.93
Inv 15951 Total			279.93
116609 Total:			3,212.52
1875 - Omann Brothers, Inc. Total:			3,212.52
509 - O'Reilly Automotive Stores Line Item Account			
116610	06/13/2022		
Inv	5914-201653		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/17/2022	Fuses #252	101-431-4221-000	11.97
Inv 5914-201653 Total			11.97
Inv	5914-202003		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/20/2022	Stock oil & air filters	101-431-4221-000	59.82
Inv 5914-202003 Total			59.82
Inv	5914-202017		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/20/2022	Air filter #503	101-431-4221-000	14.94
Inv 5914-202017 Total			14.94
Inv	5914-202563		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Nitrile gloves #503	101-431-4221-000	99.72
Inv 5914-202563 Total			99.72
Inv	5914-203691		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	Stock oil filters & fuel/water separators	101-431-4221-000	75.14
Inv 5914-203691 Total			75.14
Inv	5914-203693		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	

Check Number	Check Date		Amount
06/02/2022	Stock oil filter	101-431-4221-000	4.99
Inv 5914-203693 Total			4.99
Inv 5914-203709			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	Sensor #303	101-431-4221-000	47.73
Inv 5914-203709 Total			47.73
116610 Total:			314.31
509 - O'Reilly Automotive Stores Total:			314.31
511 - Otter Lake Animal Care Center Line Item Account			
116611	06/13/2022		
Inv 221619			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/01/2022	Argos medication & boarding	211-420-4300-000	76.80
Inv 221619 Total			76.80
Inv 223980			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/01/2022	Argos medication	211-420-4300-000	145.80
Inv 223980 Total			145.80
Inv 224940			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2022	Rescue boarding	101-420-4410-000	183.00
Inv 224940 Total			183.00
116611 Total:			405.60
511 - Otter Lake Animal Care Center Total:			405.60
1509 - Pace Systems, Inc. Line Item Account			
116612	06/13/2022		
Inv IN00042500			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2022	Pace Scheduler Software	101-420-4410-000	2,400.00
Inv IN00042500 Total			2,400.00
116612 Total:			2,400.00

Check Number	Check Date		Amount
1509 - Pace Systems, Inc. Total:			2,400.00
1878 - Peltier Lake, LLC Line Item Account			
116522	05/25/2022		
Inv	5/24/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Settlement for Easement Acquisition - NE Area Drainage Project	422-499-5140-125	61,719.29
Inv 5/24/2022 Total			61,719.29
116522 Total:			61,719.29
1878 - Peltier Lake, LLC Total:			61,719.29
1879 - Peltier Lake, LLC and Fredrikson & Byron, P.A. Line Item Account			
116523	05/25/2022		
Inv	5/24/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Settlement for Easement Acquisition - NE Area Drainage Project	422-499-5140-125	9,000.00
Inv 5/24/2022 Total			9,000.00
116523 Total:			9,000.00
1879 - Peltier Lake, LLC and Fredrikson & Byron, P.A. Total:			9,000.00
541 - Plunkett's Pest Control Inc. Line Item Account			
116613	06/13/2022		
Inv	7538828		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/19/2022	General Pest Control	101-432-4410-503	60.00
Inv 7538828 Total			60.00
116613 Total:			60.00
541 - Plunkett's Pest Control Inc. Total:			60.00
546 - Pomp's Tire Service, Inc. Line Item Account			
116614	06/13/2022		
Inv	150157313		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2022	Mount & balance new tires (4) #508	101-431-4300-000	812.16
Inv 150157313 Total			812.16

Check Number	Check Date		Amount
116614 Total:			812.16
546 - Pomp's Tire Service, Inc. Total:			812.16
551 - Premium Waters, Inc. Line Item Account 101-432-4410-500			
116615	06/13/2022		
Inv	608417-04-22		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/30/2022	Kandiyohi water	101-432-4410-500	81.49
Inv 608417-04-22 Total			81.49
116615 Total:			81.49
551 - Premium Waters, Inc. Total:			81.49
552 - Press Publications, Inc. Line Item Account			
116616	06/13/2022		
Inv	741033		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	Ordinance No 01-22 - Possession of Catalytic Converters	101-402-4340-000	48.38
Inv 741033 Total			48.38
Inv	741035		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	Notice of Public Hearing - EDA	101-415-4340-000	59.13
Inv 741035 Total			59.13
116616 Total:			107.51
552 - Press Publications, Inc. Total:			107.51
1882 - Professional Mechanical Services Line Item Account			
116617	06/13/2022		
Inv	2022-00817		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Permit voided	101-000-3254-000	55.20
Inv 2022-00817 Total			55.20
116617 Total:			55.20
1882 - Professional Mechanical Services Total:			55.20

1092 - Quadient Finance USA, Inc. Line Item Account

116524	05/25/2022		
Inv	5/15/2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/15/2022	Postage Machine Postage	101-432-4322-000	500.00
Inv 5/15/2022 Total			500.00
116524 Total:			500.00

1092 - Quadient Finance USA, Inc. Total: 500.00

1861 - Recreonics, Inc Line Item Account

116618	06/13/2022		
Inv	0881676-IN		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/11/2022	Rescue kit & swim belt	202-451-4240-301	528.99
Inv 0881676-IN Total			528.99
Inv	0881958-IN		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/13/2022	Rope	202-451-4240-301	120.10
Inv 0881958-IN Total			120.10
Inv	0882413-IN		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/19/2022	Life vest rack	202-451-4240-301	1,063.88
Inv 0882413-IN Total			1,063.88
Inv	0883528-IN		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/28/2022	Portable guard chair	202-451-4240-301	2,311.05
Inv 0883528-IN Total			2,311.05
116618 Total:			4,024.02

1861 - Recreonics, Inc Total: 4,024.02

1884 - Rehbeins Black Dirt Line Item Account

116619	06/13/2022		
Inv	12140		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2022	Black dirt	101-430-4229-000	105.00
Inv 12140 Total			105.00

Check Number	Check Date		Amount
116619 Total:			105.00
1884 - Rehbeins Black Dirt Total:			105.00
579 - Rock Gardens, Inc. Line Item Account			
116620	06/13/2022		
Inv	142648		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	Mulch for wellhouses	601-494-4211-000	57.29
Inv 142648 Total			57.29
Inv	142693		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	Mulch for wellhouses	601-494-4211-000	76.39
Inv 142693 Total			76.39
116620 Total:			133.68
579 - Rock Gardens, Inc. Total:			133.68
1410 - Rupp, Anderson, Squires & Waldspurger, P.A. Line Item Account			
116621	06/13/2022		
Inv	15236		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2022	March Legal - Watermark Subdivision 4th	801-000-2327-103	564.00
05/26/2022	March Legal - NE Drainage Area Phase I	422-499-4301-125	306.00
05/26/2022	March Legal - Miscellaneous	101-414-4301-000	2,627.60
05/26/2022	March Legal - DNR Water Appropriation Permit Contested	601-494-4301-000	1,302.00
05/26/2022	March Legal - Miscellaneous	101-416-4300-000	258.50
05/26/2022	March Legal - Storm Water Utility	422-499-4301-000	170.00
Inv 15236 Total			5,228.10
116621 Total:			5,228.10
1410 - Rupp, Anderson, Squires & Waldspurger, P.A. Total:			5,228.10
587 - Safe-Fast, Inc. Line Item Account			
116622	06/13/2022		
Inv	INV256926		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/08/2022	Uniform Allowance - E. Olson	101-430-4370-000	109.55
Inv INV256926 Total			109.55

Check Number	Check Date		Amount
Inv	INV257174		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
02/14/2022	Uniform Allowance - J. Williams	602-495-4370-000	52.50
02/14/2022	Uniform Allowance - J. Williams	601-494-4370-000	52.50
Inv	INV257174 Total		105.00
Inv	INV258184		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
03/09/2022	Chainsaw chaps & boots	101-450-4211-000	242.00
Inv	INV258184 Total		242.00
Inv	INV261463		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2022	Chain saw helmets	101-430-4211-000	512.00
Inv	INV261463 Total		512.00
116622 Total:			968.55
587 - Safe-Fast, Inc. Total:			968.55
588 - Safety-Kleen Systems, Inc. Line Item Account			
116623	06/13/2022		
Inv	CN14745340		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/05/2022	Solvent	101-431-4211-000	50.42
Inv	CN14745340 Total		50.42
116623 Total:			50.42
588 - Safety-Kleen Systems, Inc. Total:			50.42
618 - Snap-On Industrial, Inc. Line Item Account			
116624	06/13/2022		
Inv	ARV/52677715		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/22/2022	Vehicle diagnostic tool	101-431-4240-000	1,001.24
Inv	ARV/52677715 Total		1,001.24
116624 Total:			1,001.24
618 - Snap-On Industrial, Inc. Total:			1,001.24

1578 - Springbrook Holding Company, LLC Line Item Account

116625 06/13/2022

Inv INV-009612

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/03/2022	May Civic Pay Credit Card Fees	603-496-4345-000	281.00
06/03/2022	May Civic Pay Credit Card Fees	602-495-4345-000	281.00
06/03/2022	May Civic Pay Credit Card Fees	601-494-4345-000	281.00
06/03/2022	May Civic Pay Credit Card Fees	101-407-4345-000	4.50

Inv INV-009612 Total 847.50

116625 Total: 847.50

1578 - Springbrook Holding Company, LLC Total:

847.50

1840 - Standard Insurance Company Line Item Account

116525 05/25/2022

Inv June 2022

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Disability Insurance Premiums	101-451-4133-000	3.61
06/01/2022	Life Insurance Premiums	601-494-4133-000	4.41
06/01/2022	Disability Insurance Premiums	101-402-4133-000	88.07
06/01/2022	Disability Insurance Premiums	101-450-4133-000	64.71
06/01/2022	Life Insurance Premiums	101-407-4133-000	2.62
06/01/2022	Disability Insurance Premiums	603-496-4133-000	15.00
06/01/2022	Disability Insurance Premiums	101-407-4133-000	37.88
06/01/2022	Life Insurance Premiums	101-462-4133-000	0.25
06/01/2022	Life Insurance Premiums	602-495-4133-000	4.35
06/01/2022	Life Insurance Premiums	101-422-4133-000	3.75
06/01/2022	Disability Insurance Premiums	101-430-4133-000	88.71
06/01/2022	Life Insurance Premiums	603-496-4133-000	1.01
06/01/2022	Life Insurance Premiums	101-430-4133-000	7.60
06/01/2022	Life Insurance Premiums	101-418-4133-000	2.11
06/01/2022	Life Insurance Premiums	101-402-4133-000	6.25
06/01/2022	Life Insurance Premiums	101-000-3730-000	0.14
06/01/2022	Disability Insurance Premiums	101-418-4133-000	26.18
06/01/2022	Life Insurance Premiums	101-420-4133-000	35.68
06/01/2022	Disability Insurance Premiums	101-421-4133-000	47.85
06/01/2022	Disability Insurance Premiums	101-431-4133-000	35.55
06/01/2022	Life Insurance Premiums	101-421-4133-000	3.07
06/01/2022	Disability Insurance Premiums	101-462-4133-000	3.35
06/01/2022	Disability Insurance Premiums	601-494-4133-000	49.06
06/01/2022	Life Insurance Premiums	101-451-4133-000	0.29
06/01/2022	Disability Insurance Premiums	101-416-4133-000	19.80
06/01/2022	Life Insurance Premiums	101-431-4133-000	3.00
06/01/2022	Life Insurance Premiums	101-416-4133-000	1.25
06/01/2022	Disability Insurance Premiums	101-420-4133-000	500.66
06/01/2022	Disability Insurance Premiums	101-422-4133-000	49.27
06/01/2022	Life Insurance Premiums	101-461-4133-000	0.38
06/01/2022	Life Insurance Premiums	101-450-4133-000	5.35
06/01/2022	Life Insurance Premiums	101-463-4133-000	0.31
06/01/2022	Disability Insurance Premiums	202-451-4133-000	60.68
06/01/2022	Disability Insurance Premiums	101-461-4133-000	5.04
06/01/2022	Disability Insurance Premiums	602-495-4133-000	49.02

Check Number	Check Date		Amount
06/01/2022	Life Insurance Premiums	202-451-4133-000	4.57
06/01/2022	Life Insurance Premiums	101-000-2040-000	1,260.10
06/01/2022	Disability Insurance Premiums	101-463-4133-000	4.19
Inv June 2022 Total			2,495.12
116525 Total:			2,495.12
1840 - Standard Insurance Company Total:			2,495.12
794 - Street Smart Rental Line Item Account			
116626	06/13/2022		
Inv	1179940		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/27/2022	Changeable message sign	101-430-4415-000	300.00
Inv 1179940 Total			300.00
116626 Total:			300.00
794 - Street Smart Rental Total:			300.00
649 - Sycom, Inc. Line Item Account			
116627	06/13/2022		
Inv	A03-2259A		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/24/2022	Service at Lift Stations	602-495-4300-000	5,510.00
Inv A03-2259A Total			5,510.00
116627 Total:			5,510.00
649 - Sycom, Inc. Total:			5,510.00
651 - T.A. Schifsky and Sons, Inc. Line Item Account			
116628	06/13/2022		
Inv	019135-000-1		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/02/2022	2022 Street Rehabilitation Project	421-499-4400-142	996,290.75
Inv 019135-000-1 Total			996,290.75
116628 Total:			996,290.75
651 - T.A. Schifsky and Sons, Inc. Total:			996,290.75

Check Number	Check Date		Amount
655 - TASC - Client Invoices Line Item Account			
116629	06/13/2022		
Inv	IN2406701		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	May Admin Fees	101-402-4410-000	113.90
Inv IN2406701 Total			113.90
116629 Total:			113.90
655 - TASC - Client Invoices Total:			113.90
1814 - The Locker Guy Line Item Account			
116630	06/13/2022		
Inv	22067		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/13/2022	Installation of lockers & slope tops	202-451-5000-301	9,500.00
Inv 22067 Total			9,500.00
116630 Total:			9,500.00
1814 - The Locker Guy Total:			9,500.00
1761 - T-Mobile USA Inc Line Item Account			
116631	06/13/2022		
Inv	May 2022		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/21/2022	Cell Phone/Wi-Fi Service	602-495-4321-000	141.72
05/21/2022	Cell Phone/Wi-Fi Service	101-422-4321-000	181.44
05/21/2022	Cell Phone/Wi-Fi Service	101-450-4321-000	58.40
05/21/2022	Cell Phone/Wi-Fi Service	101-430-4321-000	101.14
05/21/2022	Cell Phone/Wi-Fi Service	101-461-4321-000	29.33
05/21/2022	Cell Phone/Wi-Fi Service	601-494-4321-000	141.73
Inv May 2022 Total			653.76
116631 Total:			653.76
1761 - T-Mobile USA Inc Total:			653.76
671 - Trans Union LLC Line Item Account			
116632	06/13/2022		
Inv	05205773		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	Background Checks	101-421-4410-000	32.90
Inv 05205773 Total			32.90

Check Number	Check Date		Amount
116632 Total:			32.90
671 - Trans Union LLC Total:			32.90
681 - Twin Cities Transport & Recovery Line Item Account			
116633	06/13/2022		
Inv	22-0514-98907		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/14/2022	ICR #22100344	207-420-4300-000	85.00
Inv 22-0514-98907 Total			85.00
116633 Total:			85.00
681 - Twin Cities Transport & Recovery Total:			85.00
688 - ULine Line Item Account			
116634	06/13/2022		
Inv	149089239		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2022	Vinyl basket (2), cork board (2) & dry erase board	202-451-4200-301	878.16
Inv 149089239 Total			878.16
116634 Total:			878.16
688 - ULine Total:			878.16
690 - Unique Paving Materials Corporation Line Item Account			
116635	06/13/2022		
Inv	66157		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/08/2022	Cold mix	101-430-4224-000	492.75
Inv 66157 Total			492.75
116635 Total:			492.75
690 - Unique Paving Materials Corporation Total:			492.75
693 - Upper Cut Tree Service Line Item Account			
116636	06/13/2022		
Inv	5301		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/23/2022	Hazardous tree removal	101-463-4410-000	725.00

Check Number	Check Date		Amount
Inv 5301 Total			725.00
Inv 5311			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	Storm damaged tree removal	101-463-4410-000	3,400.00
Inv 5311 Total			3,400.00
Inv 5321			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/04/2022	Remove multiple trees around storm drain	424-499-4400-000	6,000.00
Inv 5321 Total			6,000.00
Inv 5324			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/08/2022	Hazardous tree removal	101-463-4410-000	1,624.00
Inv 5324 Total			1,624.00
116636 Total:			11,749.00
693 - Upper Cut Tree Service Total:			11,749.00
698 - Valley-Rich Co., Inc. Line Item Account			
116637	06/13/2022		
Inv 30722			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
04/21/2022	Water main repair	601-494-4300-000	8,708.35
Inv 30722 Total			8,708.35
116637 Total:			8,708.35
698 - Valley-Rich Co., Inc. Total:			8,708.35
545 - Walser Polar Chevrolet Line Item Account			
116638	06/13/2022		
Inv 74594P22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/11/2022	AC condenser & oil cooler hoses #259	101-431-4221-000	220.41
Inv 74594P22 Total			220.41
Inv 74660P22			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2022	Seal & gasket #259	101-431-4221-000	27.93

Check Number	Check Date		Amount
Inv 74660P22 Total			27.93
			<hr/>
116638 Total:			248.34
			<hr/>
545 - Walser Polar Chevrolet Total:			248.34
716 - Water Conservation Service Inc Line Item Account			
116639	06/13/2022		
Inv 12332			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Water system leak survey	601-494-4300-000	625.00
Inv 12332 Total			625.00
			<hr/>
116639 Total:			625.00
			<hr/>
716 - Water Conservation Service Inc Total:			625.00
1447 - Wheeler Hardware Company Line Item Account			
116640	06/13/2022		
Inv SPI129981			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2022	Key cut	202-451-4300-301	45.00
Inv SPI129981 Total			45.00
			<hr/>
116640 Total:			45.00
			<hr/>
1447 - Wheeler Hardware Company Total:			45.00
729 - Winnick Supply, Inc. Line Item Account			
116641	06/13/2022		
Inv 453741			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/12/2022	Access panel	202-451-4211-000	14.43
Inv 453741 Total			14.43
Inv 454176			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/18/2022	Access panel	202-451-4211-000	14.43
Inv 454176 Total			14.43
Inv 454850			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/26/2022	Asphalt paver modifications	101-430-4211-000	397.51

Check Number	Check Date		Amount
Inv 454850	Total		397.51
Inv 455027			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/31/2022	Steel to repair asphalt paver #261	101-431-4221-000	107.52
Inv 455027	Total		107.52
116641	Total:		533.89
729 - Winnick Supply, Inc. Total:			533.89
733 - WSB & Associates, Inc. Line Item Account			
116642	06/13/2022		
Inv 0-002988-520-18			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Woods Edge 2nd Addition	801-000-2311-102	554.50
Inv 0-002988-520-18	Total		554.50
Inv 0-002988-560-45			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Saddle Club 4th Addition	801-000-2359-102	143.00
Inv 0-002988-560-45	Total		143.00
Inv R-011406-000-25			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Natures Refuge	801-000-2314-102	9,360.00
Inv R-011406-000-25	Total		9,360.00
Inv R-012065-000-30			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 49 & J Lift Station, Sewer and Water Extension	406-499-4304-123	11,405.00
Inv R-012065-000-30	Total		11,405.00
Inv R-012365-000-39			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Lyngblomsten Site Study	801-000-2363-102	15,107.50
Inv R-012365-000-39	Total		15,107.50
Inv R-012468-000-32			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Lino Lakes Storage	801-000-2344-103	458.00
Inv R-012468-000-32	Total		458.00

Inv R-012469-000-40

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Eastside Villas	801-000-2302-102	286.00

Inv R-012469-000-40 Total 286.00

Inv R-014757-000-29

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Watermark 2nd Addition	801-000-2388-102	544.00

Inv R-014757-000-29 Total 544.00

Inv R-015306-000-29

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Nadeau Acres	801-000-2338-102	458.00

Inv R-015306-000-29 Total 458.00

Inv R-015628-000-26

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Watermark 3rd Addition	801-000-2355-102	1,269.25

Inv R-015628-000-26 Total 1,269.25

Inv R-016587-000-15

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Otter Crossing	801-000-2321-102	250.00

Inv R-016587-000-15 Total 250.00

Inv R-017006-000-19

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 2021 Street Improvement Projects	421-499-4304-137	1,898.50

Inv R-017006-000-19 Total 1,898.50

Inv R-017210-000-15

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Market Place Dr Realignment	420-499-4304-141	3,268.00

Inv R-017210-000-15 Total 3,268.00

Inv R-017458-000-14

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 2021 Tower Park Site Improvements	101-450-5000-000	531.00

Inv R-017458-000-14 Total 531.00

Inv R-017705-000-8

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
-----------------------	------------------------------	--------------------------	--

Check Number	Check Date		Amount
05/25/2022	April 2021 East Shadow Lake Drive I&I Project	602-495-4304-146	3,215.75
Inv R-017705-000-8 Total			3,215.75
Inv R-018272-000-11			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April East Region Plan - Northeast Drainage Area	422-499-4304-000	2,816.50
Inv R-018272-000-11 Total			2,816.50
Inv R-018524-000-11			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Winters Wetland Bank	422-499-4304-000	107.75
Inv R-018524-000-11 Total			107.75
Inv R-018601-000-9			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Water Treatment Plant Pilot Study	406-499-4304-000	548.00
Inv R-018601-000-9 Total			548.00
Inv R-018901-000-4			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Shenandoah Park Wetland BMP	422-499-4304-000	80.00
Inv R-018901-000-4 Total			80.00
Inv R-018966-000-8			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Belland Farms	801-000-2354-102	344.00
Inv R-018966-000-8 Total			344.00
Inv R-019135-000-7			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 2022 Street Rehabilitation Project	421-499-4304-142	8,200.00
Inv R-019135-000-7 Total			8,200.00
Inv R-019206-000-4			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Otter Lake Road Industrial	420-499-4304-000	5,530.25
Inv R-019206-000-4 Total			5,530.25
Inv R-019286-000-6			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Woods of Baldwin Lake Final Design	405-499-5000-144	6,276.00
Inv R-019286-000-6 Total			6,276.00

Check Number	Check Date		Amount
Inv	R-019406-000-6		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April MTO Properties - Thrivent Financial	801-000-2303-102	494.00
Inv R-019406-000-6 Total			494.00
Inv	R-019407-000-6		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Precision Tune	801-000-2320-103	962.00
Inv R-019407-000-6 Total			962.00
Inv	R-019414-000-6		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Water Tower No. 2 Rehabilitation	601-494-5000-000	872.50
Inv R-019414-000-6 Total			872.50
Inv	R-019485-000-5		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 2022 I35E Pipe Crossing Project	422-499-4304-145	908.50
Inv R-019485-000-5 Total			908.50
Inv	R-019496-000-5		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Watermark Park	405-499-5000-143	2,550.50
Inv R-019496-000-5 Total			2,550.50
Inv	R-019497-000-5		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Stormwater Management Utility Credits	422-499-4304-000	4,024.00
Inv R-019497-000-5 Total			4,024.00
Inv	R-019523-000-5		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April RAC	202-451-4300-301	648.00
Inv R-019523-000-5 Total			648.00
Inv	R-019540-000-4		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 2022 General Engineering Services	603-496-4304-000	1,122.09
05/25/2022	April 2022 General Engineering Services	602-495-4304-000	1,122.08
05/25/2022	April 2022 General Engineering Services	101-417-4410-000	4,113.75
05/25/2022	April 2022 General Engineering Services	601-494-4304-000	1,122.08
Inv R-019540-000-4 Total			7,480.00

Check Number	Check Date		Amount
Inv	R-019541-000-4		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 2022 Miscellaneous Escrow Account	101-417-4300-000	412.00
05/25/2022	April 2022 Miscellaneous Escrow Account	601-494-4304-000	217.50
Inv R-019541-000-4 Total			629.50
Inv	R-019542-000-4		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 2022 GPS/GIS Miscellaneous Assistance	101-417-4300-000	875.00
Inv R-019542-000-4 Total			875.00
Inv	R-019543-000-4		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 2022 Private Utility Permits	101-417-4300-000	1,978.00
Inv R-019543-000-4 Total			1,978.00
Inv	R-019565-000-5		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April NorthPointe Gardens Estates	801-000-2300-000	1,240.00
Inv R-019565-000-5 Total			1,240.00
Inv	R-019710-000-4		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Rehbein Black Dirt	801-000-2300-000	576.00
Inv R-019710-000-4 Total			576.00
Inv	R-019862-000-3		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 2022 Lino Lakes Parking Lot Improvements	202-451-4304-301	2,492.50
Inv R-019862-000-3 Total			2,492.50
Inv	R-020004-000-2		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Sanitary Structure Condition Assessment	602-495-4304-000	324.00
Inv R-020004-000-2 Total			324.00
Inv	R-020265-000-1		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Robinson Sod Farm EAW Review	801-000-2300-000	3,820.25
Inv R-020265-000-1 Total			3,820.25
Inv	R-020300-000-1		
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	

Check Number	Check Date		Amount
05/25/2022	April Otter Lake Animal Care Center	801-000-2300-000	684.00
Inv R-020300-000-1 Total			684.00
Inv R-020301-000-1			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Otter Crossing 2nd Addition	801-000-2300-000	1,420.00
Inv R-020301-000-1 Total			1,420.00
Inv R-020302-000-1			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April Tidal Wave Auto Spa	801-000-2300-000	897.00
Inv R-020302-000-1 Total			897.00
Inv R-020472-000-1			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/25/2022	April 2022 Datafi Subscription	101-418-4300-000	3,600.00
Inv R-020472-000-1 Total			3,600.00
116642 Total:			109,126.75
733 - WSB & Associates, Inc. Total:			109,126.75
734 - Xcel Energy Line Item Account			
116643	06/13/2022		
Inv May 2022-1			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/16/2022	Electric	101-430-4385-000	4,762.96
Inv May 2022-1 Total			4,762.96
Inv May 2022-2			
<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
05/20/2022	Electric	101-432-4381-503	5,548.81
05/20/2022	Electric	202-451-4381-000	5,193.28
05/20/2022	Electric	101-432-4381-000	0.00
05/20/2022	Electric	602-495-4381-000	2,077.46
05/20/2022	Electric	601-494-4381-000	6,293.59
05/20/2022	Electric	101-420-4381-000	4.63
05/20/2022	Electric	101-450-4381-000	141.87
05/20/2022	Electric	101-432-4381-502	1,012.72
05/20/2022	Electric	101-430-4385-000	736.41
05/20/2022	Electric	101-432-4381-501	479.19
Inv May 2022-2 Total			21,487.96
116643 Total:			26,250.92

734 - Xcel Energy Total:		26,250.92
---------------------------------	--	-----------

743 - Ziegler, Inc. Line Item Account

116644 06/13/2022

Inv IN000560108

<u>Line Item Date</u>	<u>Line Item Description</u>	<u>Line Item Account</u>	
06/01/2022	Custom hose replacement #404	101-431-4221-000	103.26

Inv IN000560108 Total		103.26
-----------------------	--	--------

116644 Total:		103.26
---------------	--	--------

743 - Ziegler, Inc. Total:		103.26
-----------------------------------	--	--------

Total:		2,266,497.05
--------	--	--------------



Electronic Funds Transfer
 MN Statute 471.38 Subd. 3

Council Meeting June 13, 2022

Transfer In/(Out)

5/18/2022 Building Permit Surcharge	(1,555.05)
5/20/2022 Sales & Use Tax	(2,418.00)
5/27/2022 Payroll #11	(177,911.78)
5/27/2022 Payroll #11 Federal Deposit	(50,649.91)
5/27/2022 Payroll #11 PERA	(51,543.50)
5/27/2022 Payroll #11 State	(11,248.32)
5/27/2022 Payroll #11 Child Support	(284.77)
5/27/2022 Payroll #11 H.S.A. Bank Pretax	(4,099.40)
5/27/2022 Payroll #11 TASC Pretax	(867.27)
5/27/2022 Payroll #11 TASC Pretax Snell Correction for PR#01	115.38
5/27/2022 Payroll #11 ICMA 457 Def. Comp #301596	(4,045.00)
5/27/2022 Payroll #11 ICMA Roth IRA #706155	(905.75)
5/27/2022 Payroll #11 MSRS HCSP #98946-01	(1,952.90)
5/27/2022 Payroll #11 MSRS Def. Comp #98945-01	(3,957.00)
5/27/2022 Payroll #11 MSRS Roth IRA #98945-01	(834.00)
6/1/2022 HSA Bank ER Contribution	(6,041.51)
6/3/2022 Council #06 Payroll	(3,636.37)
6/3/2022 Council #06 Federal Deposit	(206.94)
6/3/2022 Council #06 PERA	(403.16)
6/3/2022 Council #06 State	(45.08)

CITY COUNCIL WORK SESSION

DRAFT

**CITY OF LINO LAKES
MINUTES**

1
2
3
4
5
6
7
8
9

10
11
12

13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43

DATE : May 23, 2022
TIME STARTED : 6:00 p.m.
TIME ENDED : 6:25 p.m.
MEMBERS PRESENT : Councilmember Stoesz, Ruhland,
Cavegn and Mayor Rafferty
MEMBERS ABSENT : Councilmember Lyden

Staff members present: City Administrator Sarah Cotton; Community Development Director Michael Grochala; Director of Public Safety John Swenson; Environmental Coordinator Andrew Nelson; City Clerk Julie Bartell

1. Review Regular Agenda

Item 1E – Peddler License for Everlight Solar – Mayor Rafferty asked about City regulations relative to solar panels on residential structures (which this company will be selling). Community Development Director Grochala explained that the zoning regulations allows them as accessory uses.

Item 1A – Expenditures – Mayor Rafferty asked about listed expenditures for fire equipment. Public Safety Director Swenson explained the status of ordering certain parts.

Item 4A – Catalytic Converter Ordinance – Public Safety Director Swenson noted the request for 2nd reading; the ordinance will make it mostly illegal to be in possession of these units unless they are attached to a vehicle.

Item 4B – Financial Crimes Task Force – Public Safety Director Swenson noted the City’s participation in the past and his recommendation for that to continue. This work doesn’t involve any outside assignment of staff but it does provide assistance should the City need it.

Item 4C – Purchase 2004 Spartan Fire Engine – Public Safety Director Swenson recalled the council’s direction to proceed with a process to purchase this piece of equipment. It has been properly inspected and the recommendation includes costs for necessary refurbishing. The equipment will serve the City’s pumping needs but not water. He requests that any council approval include authorization for a specified down payment.

Item 5A – Change Order for Water Tower #2 Project – Community Development Director Grochala noted this is a request to change the date of completion, extending that date due to current impacts and circumstances.

CITY COUNCIL WORK SESSION

DRAFT

44 **Item 5B – Woods of Baldwin Park Site Construction Contract**

45

46 **Item 5C – Woods of Baldwin Park Site Equipment Contract**

47

48 Community Development Director Grochala explained the work that these contracts will
49 provide for - basically preparation work for the first item and actual equipment for the
50 second item. The council heard about the current status (mainly just a trail) and planned
51 improvements. Mr. Grochala will be checking on existing easements.

52

53 **Item 6A – Water Efficient Grant Funds** – Environmental Coordinator Nelson reviewed
54 his written report. This is a cooperative program that allows the City to purchase water
55 controllers and provide them at low cost to residents. The City participated in the past
56 and staff is working on gathering data on water savings impacts.

57

58 **Item 6B – LCCMR Grant Application, Water Stewardship-** Community
59 Development Director Grochala noted that this state program receives applications for
60 natural resources funding. Staff is looking at opportunities to improve the City’s meter
61 reading system.

62

63 Councilmember Cavegn noted concern about the overall cost associated with the
64 program.

65

66 **Item 6C – Anoka County CDBG and HOME Program** – Community Development
67 Director Grochala explained that this is a yearly submission. Joining with the county in
68 these programs is more efficient and effective for the City.

69 **2. Adjourn**

70

71 The meeting was adjourned at 6:25 p.m.

72

73 These minutes were considered, corrected and approved at the regular Council meeting held on
74 June 13, 2022.

75

76

77

78

79 _____
Julianne Bartell, City Clerk

Rob Rafferty, Mayor

80

COUNCIL MINUTES

DRAFT

**LINO LAKES CITY COUNCIL
REGULAR MEETING
MINUTES**

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43

DATE : **May 23, 2022**
TIME STARTED : **6:30 p.m.**
TIME ENDED : **7:30 p.m.**
MEMBERS PRESENT : **Councilmember Stoesz,
Ruhland, Cavegn and Mayor Rafferty**
MEMBERS ABSENT : **Councilmember Lyden**

Staff members present: City Administrator Sarah Cotton; Community Development Director Michael Grochala; Director of Public Safety John Swenson; Environmental Coordinator Andy Nelson; City Clerk Julie Bartell

PUBLIC COMMENT

Jolie Lahlum, 931 Lois Lane, noted her grievance with the new storm water fee. They (noting her neighbor and husband who were also present) are all on a septic system. Over the years they’ve had very little storm water maintenance need. They are afraid this is the beginning of costs from the City to them. Mayor Rafferty explained needs in the City, including pollution control, relating to storm water over 33 miles of roadway; the new fee includes the effort to spread the cost of required work more equitably.

Kelly Freidt, 939 Lois Lane, asked if the City will use the fees collected for a storm water utility for other things and Councilmember Cavegn noted that the revenue from this fee can only be used for storm water maintenance. Mr. Freidt said he hears that storm water maintenance is required but he doesn’t see anything requiring much work. He requests information on how much the City is spending on this type of work.

Tim Lahlum, 931 Lois Lane. They do not have storm runoff. What does a storm water fee pay for? Mr. Lahlum said he’s been in the City since 1991 and fears this is the beginning of charges.

Community Development Director Grochala explained that the City manages a storm water system. All hard surfaces produce run off, running into ditches, pipes, etc. The City is responsible for the water that runs off, including cleaning, before it enters other water systems. He explained needs.

SETTING THE AGENDA

The agenda was approved as presented.

PROCLAMATION

Arbor Day Proclamation

CONSENT AGENDA

Councilmember Cavegn moved to approve the Consent Agenda, Items 1A through 1K, as presented. Councilmember Lyden seconded the motion. Motion carried on a voice vote.

COUNCIL MINUTES

DRAFT

44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82

<u>ITEM</u>	<u>ACTION</u>
-------------	---------------

Consideration of Expenditures:

- | | |
|--|----------|
| A) Consider Approval of Expenditures for May 23, 2022 (Check No. 116442 through 116518) in the Amount of \$406,949.34 | Approved |
| B) Consider Approval of May 2, 2022 Work Session Minutes | Approved |
| C) Consider Approval of May 9, 2022 Council Meeting Minutes | Approved |
| D) Consider Approval of Resolution 22-51, 1-4 Day Temp. Liquor, and Cabaret License for the Annual St. Joseph’s Catholic Church Festival | Approved |
| E) Consider Approval of Resolution 22-52, Approving a Peddler License for Everlight Solar | Approved |
| F) Consider Approval of May 9, 2022 Work Session Minutes | Approved |
| G) Consider Approval of May 9, 2022 Board of Appeal Minutes | Approved |
| H) Consider Approval of Resolution 22-54, Approving a Permit for Consumer Firework Sales at Super Target | Approved |
| I) Consider Approval of Not Waiving Monetary Limits on Municipal Tort Liability Established by Minnesota Statute 466.04 | Approved |
| J) Consider Approval of 1st Quarter 2022 Financial Report | Approved |
| K) Consider Approval of Appointment of The Rookery Part-Time Staff | Approved |

FINANCE DEPARTMENT REPORT

There was no report from the Finance Department.

ADMINISTRATION DEPARTMENT REPORT

3A) Consider Approval of Resolution 22-53, Issuance of an On-Sale and Sunday Sales Liquor License for MC Tap House – City Clerk Bartell noted an application for an On-Sale Liquor and Sunday Sales license received from MC Tap House. This would be a new business. The application has been through an appropriate review and the applicant background check and staff is forwarding the matter for council consideration. Staff has found no reason to recommend denial of the license. Councilmember Cavegn moved to approve Resolution No. 22-53 as presented. Councilmember Ruhland seconded the motion. Motion carried on a voice vote.

PUBLIC SAFETY DEPARTMENT REPORT

4A) Consider 2nd Reading of Ordinance No. 01-22, Enacting Ordinance Regulating Possession of Catalytic Converters – Public Safety Director Swenson asked the council to consider the 2nd reading and final approval of this ordinance that would make it illegal to possess a catalytic converter in the City unless it is attached to a vehicle. Theft of these converter units has become an issue and he recommends that this City, as other cities have done, take this step to address the problem.

COUNCIL MINUTES

DRAFT

83

84 Councilmember Stoesz moved to waive the full reading of the ordinance as presented.

85 Councilmember Cavegn seconded the motion. Motion carried on a voice

86 Councilmember Stoesz moved to approve the 2nd reading and adoption of Ordinance No. 01-22 as
87 presented. Councilmember Cavegn seconded the motion. Motion carried: Yeas, 4; Nays none (Lyden
88 absent)

89 **4B) Consider Minnesota Financial Crime Task Force Joint Powers Agreement (JPA)** – Public
90 Safety Director Swenson reviewed the written staff report requesting that the Public Safety Division
91 continue its participation with this task force by authorizing the joint powers agreement.

92 Councilmember Cavegn moved to approve execution of the JPA as recommended. Councilmember
93 Ruhland seconded the motion. Motion carried on a voice vote.

94 **4C) Consider Authorization to Purchase 2004 Spartan Fire Engine** – Public Safety Director
95 Swenson reviewed the written staff report. The council was informed at the last work session of the
96 Fire Division’s current equipment needs and the council directed staff to pursue the purchase of this
97 piece of equipment. Director Swenson reviewed the process going forward if the council authorizes
98 purchase including total cost to put this equipment into operation. Director Swenson reviewed the
99 cost including refurbishing and noted that it is expected that the Closed Bond Fund will be the source
100 of funding for this purchase.

101 Mayor Rafferty noted that this is a needed purchase.

102 Councilmember Ruhland moved to authorize purchase of the vehicle as recommended with a specified
103 down payment of \$75,000 and the remainder due upon completion of work. Councilmember Cavegn
104 seconded the motion. Motion carried on a voice vote.

PUBLIC SERVICES DEPARTMENT REPORT

106 **5A) Consider Resolution No. 22-63, Approving Change Order No. 1, Water Tower No. 2,**–
107 Community Development Director Grochala explained the change order requested that would change
108 the substantial completion date due to existing circumstances. Staff is supportive of the request.

109 Councilmember Cavegn moved to approve Resolution No. 22-63 as presented. Councilmember
110 Ruhland seconded the motion. Motion carried on a voice vote.

111 **5B) Consider Resolution No. 22-61, Accepting Quotes and Awarding a Construction**
112 **Contract, Woods of Baldwin Lake Park Site Improvements** – Community Development Director
113 Grochala reviewed the written report requesting that staff be authorized to proceed with accepting the
114 one quote received and awarding a contract for this park project.

115 Mayor Rafferty noted that the goal has been to get bids out early in the year; this project bid is
116 impacted by current situation with fuel and other costs.

117 Councilmember Ruhland moved to approve Resolution No. 22-61 as presented. Councilmember
118 Cavegn seconded the motion. Motion carried on a voice vote.

119 **5C) Consider Resolution No. 22-62, Approving Contract with Northland Recreation Inc. for**
120 **Woods of Baldwin Lake Park Playground Equipment** – Community Development Director
121 Grochala reviewed the written report. The requested contract authorization relates to constructing the
122 playground equipment.

COUNCIL MINUTES

DRAFT

123 Councilmember Ruhland moved to approve Resolution No. 22-62 as presented. Councilmember
124 Cavegn seconded the motion. Motion carried on a voice vote.

125 COMMUNITY DEVELOPMENT REPORT

126 **6A) Consider Resolution No. 22-60, Accepting Water Efficiency Grant Funds** – Environmental
127 Coordinator Nelson explained the request to enter into an agreement with the Metropolitan Council.
128 The grant funds sought would be used to purchase smart irrigation controllers to be sold to residents at
129 a discount and to be used to achieve water savings. The City’s match is \$6,000. This would be the
130 third round of this program and Mr. Nelson said it has been well received by the community. He
131 explained that installation (which is quite simple) falls to the property owner. Councilmember
132 Ruhland suggested that the council have a discussion about what would be available if the units run
133 out.

134 Mayor Rafferty asked about the City ‘s watering restrictions; it was requested that Public Services
135 Director DeGardner report to the council on that matter. Administrator Cotton shared information
136 from the City’s social media and website on watering restrictions.

137 Councilmember Cavegn moved to approve Resolution No. 22-60 as presented. Councilmember
138 Ruhland seconded the motion. Motion carried on a voice vote.

139 **6B) Consider Resolution No. 22-64, Approving LCCMR Grant Application, Water**
140 **Stewardship** – Community Development Director Grochala reviewed the written report. The City is
141 under certain pressures on water conservation. In addition to the previous item, staff is interested in
142 communicating with residents on ways to save water. Staff is proposing this grant application that
143 would assist by helping to pay for infrastructure for a water use monitoring and feedback project.

144 Councilmember Ruhland asked if there is a time limit on the grant and also asked about maximizing
145 the meter/equipment replacement schedule. Mr. Grochala noted that this is basically a three year
146 project and staff is looking at impacting those meter units that are ready to receive radio service;
147 everything new coming in is already getting the radio ready equipment. Mr. Grochala added that the
148 system would provide updates on water use every four hours and that information would be accessible
149 to customers; alerts can be included.

150
151 Councilmember Cavegn asked about the flexibility of the deadline for this application which is noted
152 as May 26, 2022. He wonders if this could be used only for replacement of old systems? Mr.
153 Grochala explained that the antenna and software are necessary elements. Councilmember Cavegn
154 said he’s not sold on the system based on the high cost. Mr. Grochala discussed the elements of the
155 program and what could happen without some of them. The council also discussed staff time
156 involved in manually reading meters (drive by). Councilmember Cavegn suggested that he’s
157 struggling with the idea of changing the service; is that needed at this cost? Councilmember Ruhland
158 suggested that live digital data is a good change to him.

159
160 Councilmember Cavegn suggested moving forward with the grant application with further discussion
161 on the use of funds..

162
163 Mayor Rafferty supports moving forward. Councilmember Stoesz said he’s excited about the
164 possibilities for good feedback on water usage that can help with conservation efforts.

165 Councilmember Stoesz moved to approve Resolution No. 22-64 as presented. Councilmember
166 Ruhland seconded the motion. Motion carried on a voice vote; Councilmember Cavegn voted no.

COUNCIL MINUTES

DRAFT

167 **6C) Consider Resolution No. 22-65, Approving Participation in Anoka County CDBD and**
168 **HOME programs** – Community Development Director Grochala reviewed the written staff report.
169 Staff continues to recommend that Anoka County be the City’s authorized partner for these federal
170 programs.

171 Councilmember Cavegn moved to approve Resolution No. 22-65 as presented. Councilmember
172 Ruhland seconded the motion. Motion carried on a voice vote.

173 **UNFINISHED BUSINESS**

174 There was no Unfinished Business.

175

176 **NEW BUSINESS**

177 There was no New Business.

178

179 **COMMUNITY EVENTS**

180 There were no events announced.

181 **COMMUNITY CALENDAR**

182

<i>Community Calendar – A Look Ahead</i>		
May 23, 2022 through June 13, 2022		
184	✚ Wednesday, June 1	6:30 pm, Council Chambers Park Board
185	✚ Thursday, June 2	8:00 am, Community Room EDAC
186	✚ Monday, June 6	5:00 pm, Community Room Council Work Session
187	✚ Wednesday, June 8	6:30 pm, Council Chambers Planning & Zoning Board
188	✚ Monday, June 13	6:00 pm, Community Room Council Work Session
189	✚ Monday, June 13	6:30 pm, Council Chambers City Council Meeting

190

191 **ADJOURN**

192

193 There being no further business, Councilmember Cavegn moved to adjourn at 7:30 p.m.
194 Councilmember Ruhland seconded the motion. Motion carried on a voice vote.

195

196 The council moved to a scheduled Economic Development Agency meeting.

197

198 These minutes were considered and approved at the regular Council Meeting on June 13, 2022.

199

200

201

202

203

Julianne Bartell, City Clerk

Rob Rafferty, Mayor

204

**CITY COUNCIL
AGENDA ITEM 1D**

STAFF ORIGINATOR: Meg Sawyer, HR and Communications Manager

MEETING DATE: June 13, 2022

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

VOTE REQUIRED: 3/5

INTRODUCTION

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

BACKGROUND

As we continue to move forward with the opening of the new activity center, staff is seeking approval to hire part-time personnel to work at The Rookery.

The recruiting process continues with interviewing and background investigations. This process has identified candidates that will be a great addition to our staff at The Rookery.

RECOMMENDATION

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

Bissi	Amenti	Child Watch Attend
Bontu	Koji	Custodial Worker
Brooke	Villasenor	Aquatics Trainer
Dianna	Buck	Aquatics Trainer
Jason	Reinhardt	Custodial Worker
Kathryn	Dutchin	Aquatics Trainer
Kennedy	Grant	Custodial Worker
Lynn	Waldorf	Aquatics Trainer
Tayla	Gammelgaard	Child Watch Attend
Annika	Allison	Custodial Worker

Start dates vary based on position and training schedule.

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

**CITY COUNCIL
AGENDA ITEM 1E**

STAFF ORIGINATOR: Hannah Lynch, Finance Director

MEETING DATE: June 13, 2022

TOPIC: 2022 Rookery Activity Center Budget

VOTE REQUIRED: 3/5

INTRODUCTION

Staff reviewed the proposed 2022 Rookery Activity Center Budget with Council at the work session on June 6, 2022. The budget was developed by referencing the Year 1 projections in the feasibility study while considering that the facility was not fully operational until late May.

BACKGROUND

The City Council accepted the Recreation and Aquatic Center Feasibility Study prepared by ISG on June 28, 2021. At the November 1, 2021 City Council Work Session, a recreation center update was given and Council supported opening the recreation center with a target date of April 1st. The Rookery Activity Center began serving Endurance Fitness members on February 1, 2022 and officially opened to the public on May 23, 2022.

RECOMMENDATION

Staff recommends adopting the 2022 Rookery Activity Center Budget.

ATTACHMENTS

2022 Rookery Activity Center Budget

**CITY OF LINO LAKES
THE ROOKERY ACTIVITY CENTER (202)
2022 ADOPTED REVENUE BUDGET**

Description	Account Number	Actual 2019	Actual 2020	Adopted 2021	Adopted 2022	Budget Detail
INTERGOVERNMENTAL						
OTHER FEDERAL REVENUE	202-000-3319-000	0	0	0	500,000	American Rescue Plan Act (ARPA) Funds
OTHER GRANTS	202-000-3372-000	0	0	0	0	
		0	0	0	500,000	
CHARGES FOR SERVICES						
RETURN CHECK FEE	202-000-3413-000	0	0	0	0	
ANNUAL MEMBERSHIP FEES	202-000-3470-000	0	0	0	61,374	
MONTHLY MEMBERSHIP FEES	202-000-3471-000	0	0	0	260,653	
DAILY USE FEES	202-000-3472-000	0	0	0	11,453	
EF BASIC CLASSES/PROGRAMS	202-000-3473-000	0	0	0	1,000	
EF PERSONAL & SPECIALTY TRAIN	202-000-3474-000	0	0	0	29,600	
EF SPINNING CLASSES	202-000-3475-000	0	0	0	8,500	
GYM RENTALS	202-000-3476-000	0	0	0	11,667	
POOL RENTALS	202-000-3477-000	0	0	0	21,240	
ROOM RENTALS	202-000-3478-000	0	0	0	500	
BIRTHDAY PARTY RENTALS	202-000-3479-000	0	0	0	10,000	
RETAIL	202-000-3480-000	0	0	0	3,500	
ENROLLMENT FEES	202-000-3481-000	0	0	0	11,750	
PROGRAM REVENUE	202-000-3485-000	0	0	0	41,096	Swim Lessons, Gym Programs, Youth/Adult/Family Programs
CHILD WATCH	202-000-3485-601	0	0	0	6,160	
TOWEL SERVICE	202-000-3485-602	0	0	0	4,363	
		0	0	0	482,856	
INVESTMENT EARNINGS						
INTEREST ON INVESTMNETS	202-000-3620-000	0	0	0	0	
		0	0	0	0	
MISCELLANEOUS						
REFUNDS & REIMBURSEMENTS	202-000-3730-000	0	0	0	0	
SILVER SNEAKERS	202-000-3731-000	0	0	0	17,234	
RENEW ACTIVE/ONE PASS	202-000-3732-000	0	0	0	16,684	
MISCELLANEOUS REVENUE	202-000-3810-000	0	0	0	0	
		0	0	0	33,918	
OTHER						
OPERATING TRANSFERS	202-000-3920-000	0	0	0	0	
		0	0	0	0	
TOTAL REVENUES		0	0	0	1,016,774	

**CITY OF LINO LAKES
2022 ADOPTED EXPENDITURE BUDGET**

THE ROOKERY ACTIVITY CENTER (202-451)

Description	Object Code	Actual 2019	Actual 2020	Adopted 2021	Adopted 2022	Budget Detail
PERSONAL SERVICES						
SALARIES	4101-000	0	0	0	433,606	50% Public Services Director
OVERTIME	4102-000	0	0	0	0	15% Public Services Administrative Assistant
PART-TIME	4103-000	0	0	0	270,000	100% Activity Center Manager
TEMPORARIES	4106-000	0	0	0	0	100% Aquatic Supervisor
WELLNESS PROGRAM	4108-000	0	0	0	0	2 - 100% Activity Center Coordinator
PERA	4121-000	0	0	0	42,645	100% Bldg Custodial/Maintenance Supervisor
SOCIAL SECURITY	4122-000	0	0	0	53,826	100% HR Assistant
ICMA EMPLOYER CONTRIBUTION	4123-000	0	0	0	0	2 - 100% Bldg Custodial/Maintenance Worker
HEALTH INSURANCE	4131-000	0	0	0	67,176	
LIFE & DISABILITY INSURANCE	4133-000	0	0	0	1,234	
DENTAL INSURANCE	4134-000	0	0	0	3,028	Part-time: Aquatics Fitness Instructor, Aquatics Lead, Child
REEMPLOYMENT INSURANCE	4141-000	0	0	0	0	Watch Attendant, Custodial Worker, Guest Services
WORKER'S COMPENSATION	4151-000	0	0	0	22,633	Representative, Lifeguard, Manager On Duty, Recreation
		0	0	0	894,148	
SUPPLIES						
OFFICE SUPPLIES	4200-000	0	0	0	5,500	Supplies for Office Operations
MAINTENANCE SUPPLIES	4211-000	0	0	0	46,500	Janitorial Supplies
CHEMICALS	4222-000	0	0	0	5,250	
SMALL TOOLS	4240-000	0	0	0	9,000	Machinery/Equipment under \$10,000
		0	0	0	66,250	
OTHER SERVICES AND CHARGES						
PROFESSIONAL SERVICES	4300-000	0	0	0	5,000	Repair/Calibration of HVAC System, Repairs in Building, Safety Systems Monitoring
MUNICIPAL ATTORNEY	4301-000	0	0	0	3,333	
MUNICIPAL ENGINEER	4304-000	0	0	0	0	
OTHER CONSULTANT	4310-000	0	0	0	2,750	Metro-iNet Services, Computer Programs & Support, CivicRec
TELEPHONE	4321-000	0	0	0	2,750	License Subscription, WheniWork Scheduling Software
POSTAGE	4322-000	0	0	0	0	
TRAVEL & TUITION	4330-000	0	0	0	3,000	
PRINTING & PUBLISHING	4340-000	0	0	0	667	
PAYMENT PROCESSING	4345-000	0	0	0	38,997	
INSURANCE	4361-000	0	0	0	10,000	General Liability & Property Insurance
UNIFORMS	4370-000	0	0	0	2,000	
ELECTRICITY	4381-000	0	0	0	88,000	
UTILITIES	4382-000	0	0	0	10,920	Water & Sewer Service
HEAT	4383-000	0	0	0	55,750	
SANITATION	4384-000	0	0	0	6,000	Refuse Collection
		0	0	0	229,167	
CONTRACTUAL SERVICES						
CONTRACTED SERVICES	4410-000	0	0	0	12,500	Copier Maintenance, Rug Service, Cleaning Services, Pest Control, Healthy Contributions, Canva
CONT SRVS - FITNESS PROVIDER	4410-000	0	0	0	172,775	Endurance Fitness Monthly Fee, Setup Fee, and Share of Program Revenue
SPECIAL PROJECTS	4418-000	0	0	0	8,750	Scholarship/Financial Aid
SUBSCRIPTIONS & DUES	4452-000	0	0	0	500	
MARKETING	4900-000	0	0	0	11,000	
		0	0	0	205,525	
CAPITAL OUTLAY						
EQUIPMENT	5000-000	0	0	0	0	Machinery/Equipment over \$10,000
		0	0	0	0	
TOTAL ROOKERY ACTIVITY CENTER		0	0	0	1,395,090	

**CITY OF LINO LAKES
ROOKERY ACTIVITY CENTER NET PROGRAM REVENUE
2022 ADOPTED BUDGET**

<u>Program</u>	<u>Revenue</u>	<u>Expenditures</u>				<u>Total</u>	<u>Net +/-</u>
		<u>Personal Services</u>	<u>Supplies</u>	<u>Contract Services</u>	<u>Capital Outlay</u>		
	3485	41xx	4200	4410	5000		
603 Summer Swim	14,580	6,646	500			7,146	7,434
603 Summer Private Swim	4,320	1,332				1,332	2,988
603 Fall Swim Lessons	27,502	9,970				9,970	17,532
603 Fall Private Swim	6,840	1,998				1,998	4,842
	53,242	19,946	500	-	-	20,446	32,796
604 Youth Programming	3,600	700	500			1,200	2,400
605 Gym Programs	4,000		500			500	3,500
606 Adult/Family Programs	3,600	700	500			1,200	2,400
GRAND TOTALS	64,442	21,346	2,000	-	-	23,346	41,096

**CITY COUNCIL
AGENDA ITEM 1F**

STAFF ORIGINATOR: Lisa Hogstad-Osterhues, Deputy City Clerk

MEETING DATE: June 13, 2022

TOPIC: Resolution No. 22-66 Approving the Renewal
of Liquor, Wine and Beer Licenses

VOTE REQUIRED: 3/5

BACKGROUND

All liquor, wine and beer (3.2) licenses in the City of Lino Lakes expire on June 30, 2022. Staff has been working with license holders on meeting the requirements for renewal so as to allow the council to consider approval at this time. A majority of these licenses require additional approval by the Minnesota Department of Public Safety Alcohol and Gambling Division and they will be forwarded to the state if local approval is granted.

Attached is a list of the establishments that have submitted renewal applications.

Under city policy, applicants applying for license renewal are required to undergo a background investigation each year. The Lino Lakes Public Services Department performs the investigation and reports any information that would make applicants ineligible for license renewal. Each license is contingent upon the background investigation.

Licensees are also required to submit verification of liquor liability and workers' compensation insurance as well as pay appropriate fees. No license will be released until all requirements are met.

The city code requires that when the city council considers the issuance of a liquor license, opportunity shall be given to any person to be heard for or against the granting of the license.

RECOMMENDATION

Adopt Resolution 22-66 approving renewal of liquor, wine and beer licenses for the period of July 1, 2022 through June 30, 2023.

ATTACHMENTS

Resolution 22-66
Exhibit A - 2022-2023 Liquor, Wine and Beer License Renewal List

**CITY OF LINO LAKES
RESOLUTION NO. 22-66**

**Approving the Renewal of Liquor, Wine and Beer licenses for the
2022/2023 licensing period**

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

WHEREAS, the City Council is required to approve the renewal of liquor and wine licenses, in some cases, prior to State issuance of a license;

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

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

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

The City of Lino Lakes hereby approves the renewal of liquor, wine and beer licenses as set forth in **Exhibit A** that is hereby attached, with said approval contingent upon applicants meeting all city and state requirements for said licenses.

Adopted by the Council of the City of Lino Lakes this 13th day of June, 2022.

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

2022-2023 EXHIBIT A

Liquor, Wine and Beer License Renewals

<i>Applicant</i>	<i>License Type</i>
American Legion Post 566 7731 Lake Drive Lino Lakes, MN 55014	On Sale Club Sunday
KLVZ Corporation d/b/a Eagle Liquor 617 Apollo Drive Lino Lakes, MN 55014	Off Sale
C.A. Wagner, Inc. **d/b/a The Tavern on Main 8001 Lake Drive Lino Lakes, MN 55014	Off Sale On Sale Sunday *2 a.m.
JP's Liquor, Wine and Beer 6501 Ware Road Lino Lakes, MN 55014	Off Sale
Trapper's Bar & Grill, LLC d/b/a Trapper's 6810 Lake Drive Lino Lakes, MN 55014	Off Sale On Sale Sunday
Anoka County d/b/a Chomonix Golf Course 700 Aqua Lane Lino Lakes, MN 55014	On Sale Sunday
Target Corporation Store T-1448 749 Apollo Drive Lino Lakes, MN 55014	Off Sale
Cherokee Liquors, Inc. d/b/a G-Will Liquors 8040 Lake Drive Lino Lakes, MN 55014	Off-Sale
Liquor License Holder d/b/a Fiesta Cancun Mexican Grill & Bar 7090 – 21 st Avenue North Lino Lakes, MN 55038	On Sale Sunday
Don Julio Lino Lakes Inc. d/b/a Don Julio Mexican Restaurant 701 Apollo Drive Suite #130 Lino Lakes, MN 55014	On Sale Sunday
Myithar LLC Chili Thai Cuisine Pa Pra 730 Apollo Drive, Suite 110 Lino Lakes, MN 55014	3.2 On-Sale Wine
Eduardo De Jesus Silva El Zocalito, LLC El Zocala Grill & Cantina 566 Lilac Street Lino Lakes, MN 55014	On Sale Sunday

Campanelle Restaurant & Bar 7114 Otter Lake Road, #150 Lino Lakes, MN 55028	On Sale Sunday
Keep It Real LLC Liquor Barrel – NO TOBACCO Thomas Tan Nguyen 7997 Lake Dr., Suite 120 Lino Lakes, MN 55014	Off Sale
Casey's General Store #3935 7601 Lake Drive Lino Lakes, MN 55014	3.2 Off Sale
MAMA MIA LLC d/b/a MAMA Mia Mexican Grill 7997 Lake Drive Suite 110 Lino Lakes, MN 55014	3.2 On-Sale Wine Sunday

**CITY COUNCIL
AGENDA ITEM 1G**

STAFF ORIGINATOR: Lisa Hogstad-Osterhues, Deputy City Clerk

MEETING DATE: June 13, 2022

TOPIC Consider Resolution No. 22-67, Approving
2022-2023 Tobacco License Renewals

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

INTRODUCTION

All tobacco licenses in the City of Lino Lakes expire on June 30, 2022. Staff has been working with the license holders to put in place all renewal requirements to allow for Council consideration at this time.

BACKGROUND

Attached is a list of the establishments that have submitted renewal applications. As indicated, the applicants have completed the necessary documentation and paid the fee that is required for the license.

The Lino Lakes Public Services Department performs the investigation and reports any information that would make applicants ineligible for license renewal. Each license is contingent upon the background investigation.

No license will be released until all requirements are met.

RECOMMENDATION

Adopt Resolution 22-67, approving renewal of tobacco licenses for the period of July 1, 2022 through June 30, 2023.

ATTACHMENTS

Resolution 22-67
2022-2023 Tobacco License Renewal List

**CITY OF LINO LAKES
RESOLUTION NO. 22-67**

Approving Renewal of Tobacco Licenses for the 2022/2023 Licensing Period

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

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

WHEREAS, city staff has reviewed the renewal applications that have been submitted and verified that licensing requirements are met; and

WHEREAS, the Public Safety Department has completed the required background investigations;

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

The City of Lino Lakes hereby approves the renewal of tobacco licenses as set forth in **Exhibit A** that is attached to this resolution.

Adopted by the Council of the City of Lino Lakes this 13th of June, 2022.

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

Exhibit A
2022-2023 Tobacco License Renewal List

Applicant	License Type
KLVZ Corporation d/b/a Eagle Liquor 617 Apollo Drive Lino Lakes, MN 55014	Tobacco
JP's Liquor, Wine & Beer 6501 Ware Road Lino Lakes, MN 55014	Tobacco
Holiday Stationstores 7509 Lake Drive Lino Lakes, MN 55014	Tobacco
KRO, Inc. d/b/a Lino Lakes One Stop 6501 Ware Road, Suite 360 Lino Lakes, MN 55014	Tobacco
Anoka County Parks Chomonix Golf Course 700 Aqua Lane Lino Lakes, MN 55014	Tobacco
TJ Lino Lakes d/b/a Corner Express 7997 Lake Drive Lino Lakes, MN 55014	Tobacco
Cherokee Liquors, Inc. d/b/a G-Will Liquors 8040 Lake Drive Lino Lakes, MN 55014	Tobacco
Rademacher Co. Inc. d/b/a Bill's Superette 8020 Lake Drive Lino Lakes, MN 55014	Tobacco
Lakes 1 Stop 7090 21st Ave. No. Lino Lakes, MN 55038	Tobacco
Lino Lakes Tobacco 1 717 Apollo Drive, Suite 110 Lino Lakes, MN 55014	Tobacco
Casey's General Store #3935 Casey's Retail Company 7601 Lake Drive Lino Lakes, MN 55014	Tobacco

**CITY COUNCIL
AGENDA ITEM 1H**

STAFF ORIGINATOR: Lisa Hogstad-Osterhues, Deputy City Clerk

MEETING DATE: June 13, 2022

TOPIC: Consider Approval of Resolution No. 22-68, Approving Enterprise and Individual Massage Renewal Licenses

VOTE REQUIRED: 3/5

BACKGROUND

The City of Lino Lakes has approved regulations that license the practice of massage therapy in the City.

At this time there are three massage businesses that have applied for enterprise and/or individual licensing and have met the requirements to be licensed. They are: Heather's Healing Hands, Revalize Therapeutic Massage and Lyssa's Whole Life Wellness.

Under city policy, applicants applying for the enterprise or individual massage licenses are required to undergo a background investigation. The Public Safety Department has conducted the background investigations and did not discover any disqualifying offenses that would prevent licensing.

Licensees are required to provide identification, to submit verification of proof of accreditation, work comp insurance if applicable as well as pay appropriate fees. No license will be released until all requirements are met.

RECOMMENDATION

Adopt Resolution 22-68 approving massage enterprise and individual licenses for a period of July 1, 2022 through June 30, 2023.

ATTACHMENTS

Resolution 22-68
Exhibit A – 2022-2023 Massage Enterprise and Individual License List

**CITY OF LINO LAKES
RESOLUTION NO. 22-68**

Approving Massage Enterprise and Individual Licenses

WHEREAS, the City Council has recently approved regulations that license the practice of massage therapy in the City.

WHEREAS, the licensing period for Massage Enterprise and Individual Licenses in the City of Lino Lakes is one year, commencing on July 1 and ending on June 30 the following year;

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

WHEREAS, the Lino Lakes Public Service Department has conducted the required background investigations for license renewals and has found no reason to deny;

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

The City of Lino Lakes hereby approves the massage enterprise and individual licenses on Attachment A with said approval contingent upon applicants meeting all city and state requirements for said licenses.

Adopted by the Council of the City of Lino Lakes this 13th day of June, 2022.

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

2022/2023 Massage Enterprise and Individual Licenses List Exhibit A

<i>Applicant</i>	<i>License Type</i>
Heather's Healing Hands 7094 Lake Drive Lino Lakes, MN 55014	1 Enterprise 2 Individual
Revitalize Therapeutic Massage Rebeka Olson 7771 Lake Drive Lino Lakes, MN 55014	1 Enterprise 1 Individual
Lyssa's Whole Life Wellness Melissa Olson 7094 Lake Drive, Suite 204 Lino Lakes, MN 55014	1 Enterprise 1 Individual

**CITY COUNCIL
AGENDA ITEM 2A**

STAFF ORIGINATOR: Hannah Lynch, Finance Director

MEETING DATE: June 13, 2022

TOPIC: Accept 2021 Annual Audit Report

VOTE REQUIRED: 3/5

BACKGROUND

Andy Hering of Redpath and Company attended the June 6, 2022 City Council Work Session and provided a comprehensive overview of the City's 2021 Annual Comprehensive Financial Report. In addition, he presented the auditor's management analysis and answered any questions the Council had regarding the financial condition of the City.

The 2021 annual audit was undertaken earlier this year, with fieldwork being completed in late April/early May. The auditors review all financial transactions and the financial reports of the City over the previous year for their fairness in presentation and for full disclosure of all material aspects of the City's financial condition. This review is conducted in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The auditors concluded that the City's financial statements presented fairly, in all material respects, the financial position of the City as of December 31, 2021. The auditors also issue their reports on the City's legal compliance with certain laws, regulations, contracts, etc., our internal control structure, and management issues.

It should be noted that the City has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada for its 2020 Annual Comprehensive Financial Report. The city has received this award each year since 1995. We believe that the report issued for 2021 continues to uphold the high standards of reporting excellence that this prestigious award represents.

RECOMMENDATION

Staff recommends the City Council formally, by motion, accept the 2021 Annual Audit Report.

ATTACHMENTS

2021 Annual Comprehensive Financial Report
2021 Other Audit Reports

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

FOR THE YEAR ENDED

December 31, 2021

Prepared By: Finance Department

Hannah Lynch, Director of Finance

- This page intentionally left blank -

CITY OF LINO LAKES, MINNESOTA
TABLE OF CONTENTS

	<u>Reference</u>	<u>Page No.</u>
INTRODUCTORY SECTION		
Letter of Transmittal		3
Certificate of Achievement for Excellence in Financial Reporting		7
Organization Chart		8
Principal City Officials		9
FINANCIAL SECTION		
Independent Auditor's Report		13
Management's Discussion and Analysis		17
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	Statement 1	31
Statement of Activities	Statement 2	32
Fund Financial Statements:		
Balance Sheet - Governmental Funds	Statement 3	34
Reconciliation of the Balance Sheet of Governmental Funds To the Statement of Net Position	Statement 4	37
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds	Statement 5	38
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balance of Governmental Funds to the Statement of Activities	Statement 6	40
Statement of Net Position - Proprietary Funds	Statement 7	41
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	Statement 8	42
Statement of Cash Flows - Proprietary Funds	Statement 9	43
Notes to Financial Statements		45
Required Supplementary Information:		
Budgetary Comparison Schedule - General Fund	Statement 10	82
Schedule of Changes in the Total OPEB Liability and Related Ratios	Statement 11	88
Schedule of Proportionate Share of Net Pension Liability - General Employees Retirement Fund	Statement 12	89
Schedule of Pension Contributions - General Employees Retirement Fund	Statement 13	90

CITY OF LINO LAKES, MINNESOTA
TABLE OF CONTENTS

	<u>Reference</u>	<u>Page No.</u>
Schedule of Proportionate Share of Net Pension Liability - Public Employees Police and Fire Fund	Statement 14	91
Schedule of Pension Contributions - Public Employees Police and Fire Fund	Statement 15	92
Schedule of Changes in the Net Pension Liability and Related Ratios - Lino Lakes Public Safety Department - Fire Division	Statement 16	93
Schedule of Contributions - Lino Lakes Public Safety Department - Fire Division	Statement 17	94
Notes to RSI		95
Combining and Individual Nonmajor Fund Financial Statements and Schedules:		
Combining Balance Sheet - Nonmajor Governmental Funds	Statement 18	102
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Governmental Funds	Statement 19	103
Subcombining Balance Sheet - Nonmajor Special Revenue Funds	Statement 20	106
Subcombining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Special Revenue Funds	Statement 21	108
Subcombining Balance Sheet - Nonmajor Debt Service Funds	Statement 22	112
Subcombining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Debt Service Funds	Statement 23	114
Subcombining Balance Sheet - Nonmajor Capital Project Funds	Statement 24	119
Subcombining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Capital Project Funds	Statement 25	122

CITY OF LINO LAKES, MINNESOTA
TABLE OF CONTENTS

	<u>Reference</u>	<u>Page No.</u>
STATISTICAL SECTION (UNAUDITED)		
Financial Trends:		
Net Position by Component	Table 1	128
Changes in Net Position	Table 2	130
Fund Balances, Governmental Funds	Table 3	134
Changes in Fund Balances, Governmental Funds	Table 4	136
Revenue Capacity:		
Assessed and Actual Value of Taxable Property	Table 5	138
Direct and Overlapping Property Tax Capacity Rates	Table 6	139
Principal Property Taxpayers	Table 7	141
Property Tax Levies and Collections	Table 8	142
Debt Capacity:		
Ratios of Outstanding Debt by Type	Table 9	144
Ratios of Net General Bonded Debt	Table 10	146
Direct and Overlapping Governmental Activities Debt	Table 11	148
Legal Debt Margin Information	Table 12	149
Demographic and Economic Information:		
Demographic and Economic Statistics	Table 13	150
Principal Employers	Table 14	151
Operating Information:		
Full-Time Equivalent City Government Employees By Function/Program	Table 15	152
Operating Indicators by Function/Program	Table 16	154
Capital Asset Statistics by Function/Program	Table 17	156

- This page intentionally left blank -

INTRODUCTORY SECTION

- This page intentionally left blank -



June 2, 2022

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

Minnesota State law requires that cities over 2,500 population publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants and submit them to the state auditor. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of Lino Lakes, Minnesota for the fiscal year ended December 31, 2021.

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

The City of Lino Lakes' financial statements have been audited by Redpath and Company, Ltd., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended December 31, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit that there was a reasonable basis for rendering an unmodified opinion that the City's financial statements for the fiscal year ended December 31, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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

Profile of the Government

The City of Lino Lakes, incorporated in 1955, is a growing community in the southeast corner of Anoka County. It covers an area of 33 square miles and had a population of 21,399 as of the 2020 census. The population has more than doubled from the 1990 census figure of 8,807 and has grown by 27.4% since 2000. Within the City's borders lies the 2,550 acre Rice Creek Chain of Lakes Regional Park. Access to St. Paul and Minneapolis is provided by I-35W and I-35E.

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

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

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

Factors Affecting Financial Condition

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

Local economy. Infrastructure investments made by the City in the late 2000's and early 2010's in anticipation of a strengthening economy, are leading to continued residential, commercial and industrial growth. Completion of the 35E/CSAH 14 interchange has spurred residential, commercial and industrial development along this corridor. The City's largest residential development, the 864 lot Watermark project, is currently under construction in the northeast quadrant. Commercial interest continues to grow with the expansion of the Main Street Shoppes, Otter Crossing, and Belland Farms developments in the northeast quadrant.

Factors Affecting Financial Condition (Continued)

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

Overall, the City continued to see substantial development activity in 2021. 263 new residential construction permits were issued. Total building permit valuation was approximately \$91 million. These represent both the highest residential permit numbers in over 20 years and the highest new construction valuation on record. Approximately \$75 million was related to residential construction.

Long-term financial planning. The City's current five-year capital plan identifies street and utility improvements totaling \$62 million over the five-year period. These improvements are anticipated to be funded through a number of funding sources, including special assessments, municipal state aid road funds, the area and unit trunk fund, the stormwater management fund, water and sewer operating funds, and general fund tax levies. This plan is in the process of being revised to reflect the anticipated activity through the year 2027. In addition, the City's five-year financial plan includes funding projections for operations and operating impacts for a five-year period.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awards the Certificate of Achievement for excellence in financial reporting to cities that meet certain criteria. The City of Lino Lakes received this award for its annual comprehensive financial report for the year ended December 31, 2020. This marks the twenty-sixth consecutive year the City has received this prestigious award. A governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report, the contents of which conform to program requirements. This report must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City is submitting the 2021 report to GFOA for consideration of the Certificate of Achievement for Excellence in Financial Reporting. We believe our current report continues to conform to the high standards of the Certificate program.

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

Respectfully submitted,



Hannah Lynch
Director of Finance

- This page intentionally left blank -



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Lino Lakes
Minnesota**

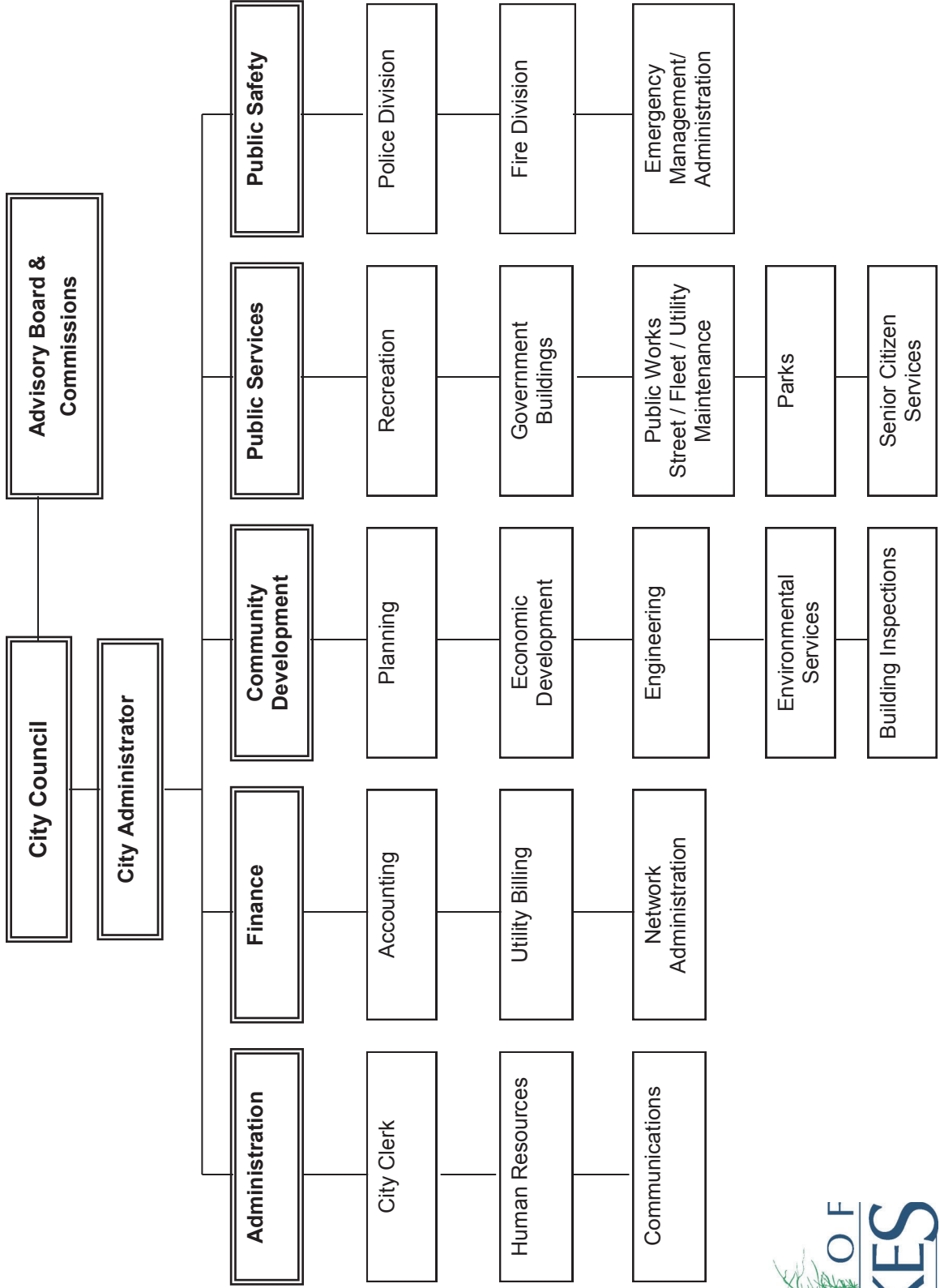
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO

City of Lino Lakes Organizational Chart



CITY OF LINO LAKES, MINNESOTA

PRINCIPAL CITY OFFICIALS

December 31, 2021



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

- This page intentionally left blank -

FINANCIAL SECTION

- This page intentionally left blank -



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Lino Lakes, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lino Lakes, Minnesota, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of Lino Lakes, Minnesota's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lino Lakes, Minnesota, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

expressing an opinion on the effectiveness of the City of Lino Lakes, Minnesota's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Lino Lakes, Minnesota's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule, and the schedules of OPEB and pension information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Lino Lakes, Minnesota's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing

and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2022 on our consideration of the City of Lino Lakes, Minnesota's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Lino Lakes, Minnesota's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Lino Lakes, Minnesota's internal control over financial reporting and compliance.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

June 2, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Lino Lakes, Minnesota (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

Financial Highlights

The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$134,843,980 (net position). Of this amount, \$38,401,016 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors in accordance with the City's fund designations and fiscal policies.

The City's total net position increased by \$11,330,390.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$33,927,326, an increase of \$1,807,202. Of this amount, \$8,437,406 is restricted by external constraints established by creditors, grantors, contributors, or by state statutory provisions.

At the end of the current fiscal year, the general fund balance was \$8,147,750. Unassigned fund balance for the general fund was \$7,719,761, or 68% of total general fund expenditures and other financing uses.

Total outstanding debt decreased by \$1,300,970 during 2021. General Obligation Bonds totaling \$1,815,000 were issued, while regularly scheduled principal payments were made during the year.

Overview of the Financial Statements

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

Management's Discussion and Analysis

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

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

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

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

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

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

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

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

Management's Discussion and Analysis

governmental fund statement of revenues, expenditures and change in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

- General Fund
- G.O. Improvement Note of 2009A – Debt Service Fund
- G.O. Improvement Bonds of 2016B – Debt Service Fund
- Area and Unit Charge – Capital Project Fund
- MSA Construction – Capital Project Fund
- Pavement Management – Capital Project Fund

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

The City adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule is presented as statement 10.

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

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

The proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer funds, which are considered to be major funds of the City. The basic proprietary fund financial statements are statements 7 through 9 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following statement 9.

Other information. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules are presented as statements 18 through 25.

Management's Discussion and Analysis

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$134,843,980 at the close of the most recent fiscal year.

The largest portion of the City's net position (\$82,553,714, or 61%) reflects its net investment in capital assets (e.g. land, buildings, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Lino Lakes' Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and other assets	\$48,102,801	\$44,476,092	\$16,979,300	\$16,571,768	\$65,082,101	\$61,047,860
Capital assets	61,128,255	55,151,912	43,566,016	43,366,197	104,694,271	98,518,109
Total assets	<u>\$109,231,056</u>	<u>\$99,628,004</u>	<u>\$60,545,316</u>	<u>\$59,937,965</u>	<u>\$169,776,372</u>	<u>\$159,565,969</u>
Deferred outflows of resources	\$4,538,110	\$1,995,741	\$177,865	\$31,725	\$4,715,975	\$2,027,466
Liabilities:						
Long-term liabilities outstanding	\$27,292,908	\$30,637,047	\$342,614	\$398,988	\$27,635,522	\$31,036,035
Other liabilities	4,881,735	3,722,743	151,737	123,285	5,033,472	3,846,028
Total liabilities	<u>\$32,174,643</u>	<u>\$34,359,790</u>	<u>\$494,351</u>	<u>\$522,273</u>	<u>\$32,668,994</u>	<u>\$34,882,063</u>
Deferred inflows of resources	\$6,742,161	\$3,170,706	\$237,212	\$27,076	\$6,979,373	\$3,197,782
Net position:						
Net investment in capital assets	\$38,987,698	\$31,960,308	\$43,566,016	\$43,366,197	\$82,553,714	\$75,326,505
Restricted	13,889,250	13,446,203	-	-	13,889,250	13,446,203
Unrestricted	21,975,414	18,686,738	16,425,602	16,054,144	38,401,016	34,740,882
Total net position	<u>\$74,852,362</u>	<u>\$64,093,249</u>	<u>\$59,991,618</u>	<u>\$59,420,341</u>	<u>\$134,843,980</u>	<u>\$123,513,590</u>

\$13,889,250 of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$38,401,016) may be used to meet ongoing obligations to citizens and creditors.

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

Management's Discussion and Analysis

The City's net position increased by \$11,330,390 during 2021. Key elements of this increase are as follows:

City of Lino Lakes' Changes in Net Position

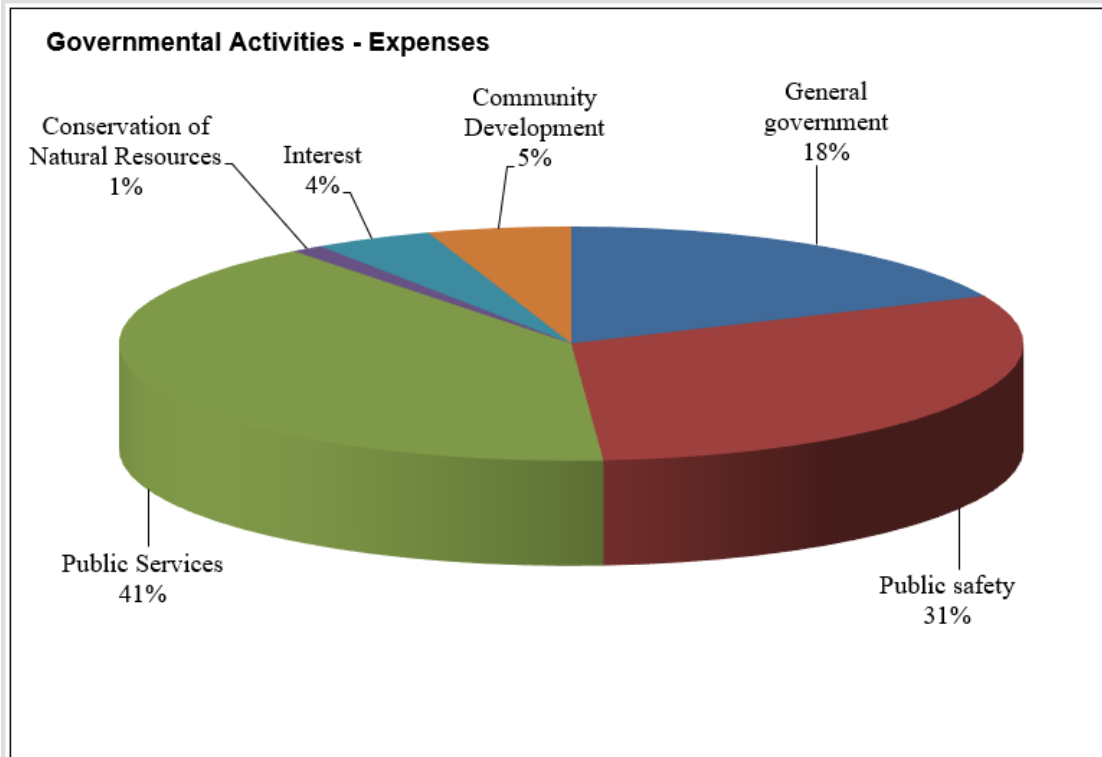
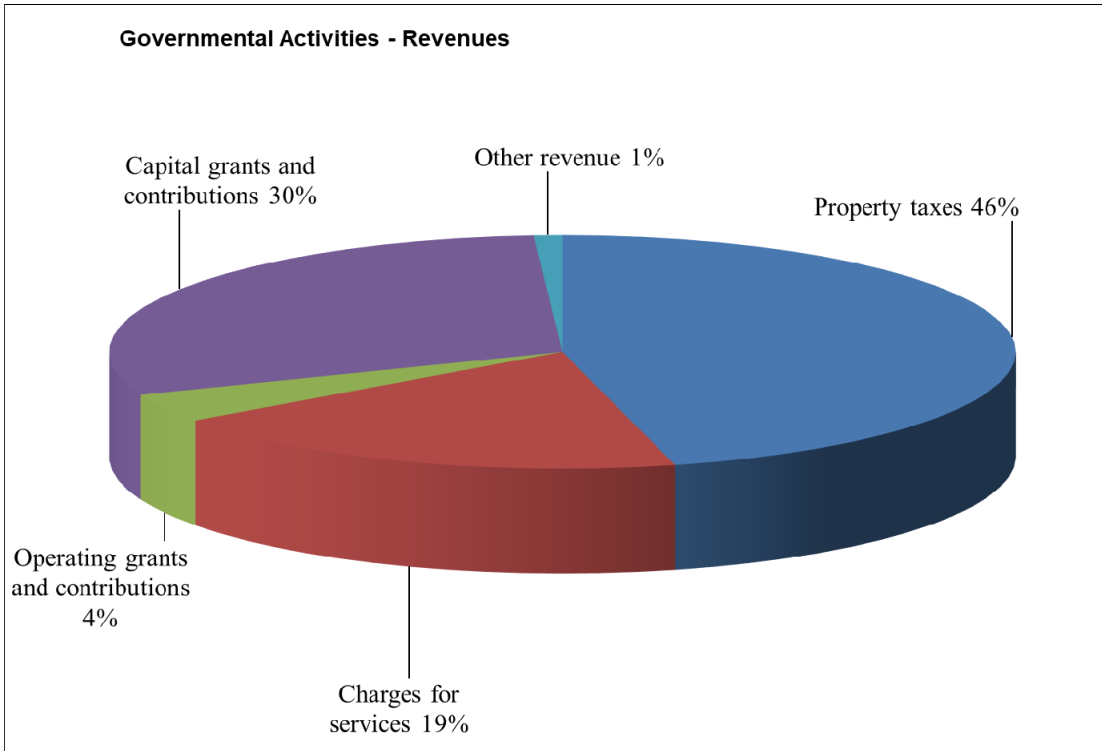
	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$5,109,267	\$2,929,965	\$3,575,330	\$3,144,790	\$8,684,597	\$6,074,755
Operating grants and contributions	1,019,752	2,470,024	-	42,152	1,019,752	2,512,176
Capital grants and contributions	7,931,093	6,894,207	752,403	2,887,266	8,683,496	9,781,473
General revenues:						
General property taxes	11,132,851	10,492,131	-	-	11,132,851	10,492,131
Tax increment	873,310	766,912	-	-	873,310	766,912
Grants and contributions not restricted to specific programs	6,587	47,188	-	-	6,587	47,188
Unrestricted investment earnings	(171,260)	684,384	(86,764)	383,963	(258,024)	1,068,347
Gain on disposal of capital assets	387,972	150,041	29,012	-	416,984	150,041
Total revenues	<u>26,289,572</u>	<u>24,434,852</u>	<u>4,269,981</u>	<u>6,458,171</u>	<u>30,559,553</u>	<u>30,893,023</u>
Expenses:						
General government	2,828,407	4,197,819	-	-	2,828,407	4,197,819
Public safety	4,706,881	4,867,134	-	-	4,706,881	4,867,134
Public services	6,260,599	4,118,477	-	-	6,260,599	4,118,477
Conservation of natural resources	178,581	161,556	-	-	178,581	161,556
Community development	791,930	660,660	-	-	791,930	660,660
Interest and fees on long-term debt	654,287	733,207	-	-	654,287	733,207
Water	-	-	1,621,486	1,532,282	1,621,486	1,532,282
Sewer	-	-	2,186,992	2,199,865	2,186,992	2,199,865
Total expenses	<u>15,420,685</u>	<u>14,738,853</u>	<u>3,808,478</u>	<u>3,732,147</u>	<u>19,229,163</u>	<u>18,471,000</u>
Increase in net position before transfers	10,868,887	9,695,999	461,503	2,726,024	11,330,390	12,422,023
Transfers	(109,774)	(4,066,269)	109,774	4,066,269	-	-
Change in net position	<u>10,759,113</u>	<u>5,629,730</u>	<u>571,277</u>	<u>6,792,293</u>	<u>11,330,390</u>	<u>12,422,023</u>
Net position - January 1	<u>64,093,249</u>	<u>58,463,519</u>	<u>59,420,341</u>	<u>52,628,048</u>	<u>123,513,590</u>	<u>111,091,567</u>
Net position - December 31	<u>\$74,852,362</u>	<u>\$64,093,249</u>	<u>\$59,991,618</u>	<u>\$59,420,341</u>	<u>\$134,843,980</u>	<u>\$123,513,590</u>

Governmental Activities

Governmental activities increased the City's net position by \$10,759,113 during 2021. Contributions of capital assets from private sources, coronavirus relief grant funds, and property taxes levied to reduce debt all contributed to the increase in 2021.

Management's Discussion and Analysis

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

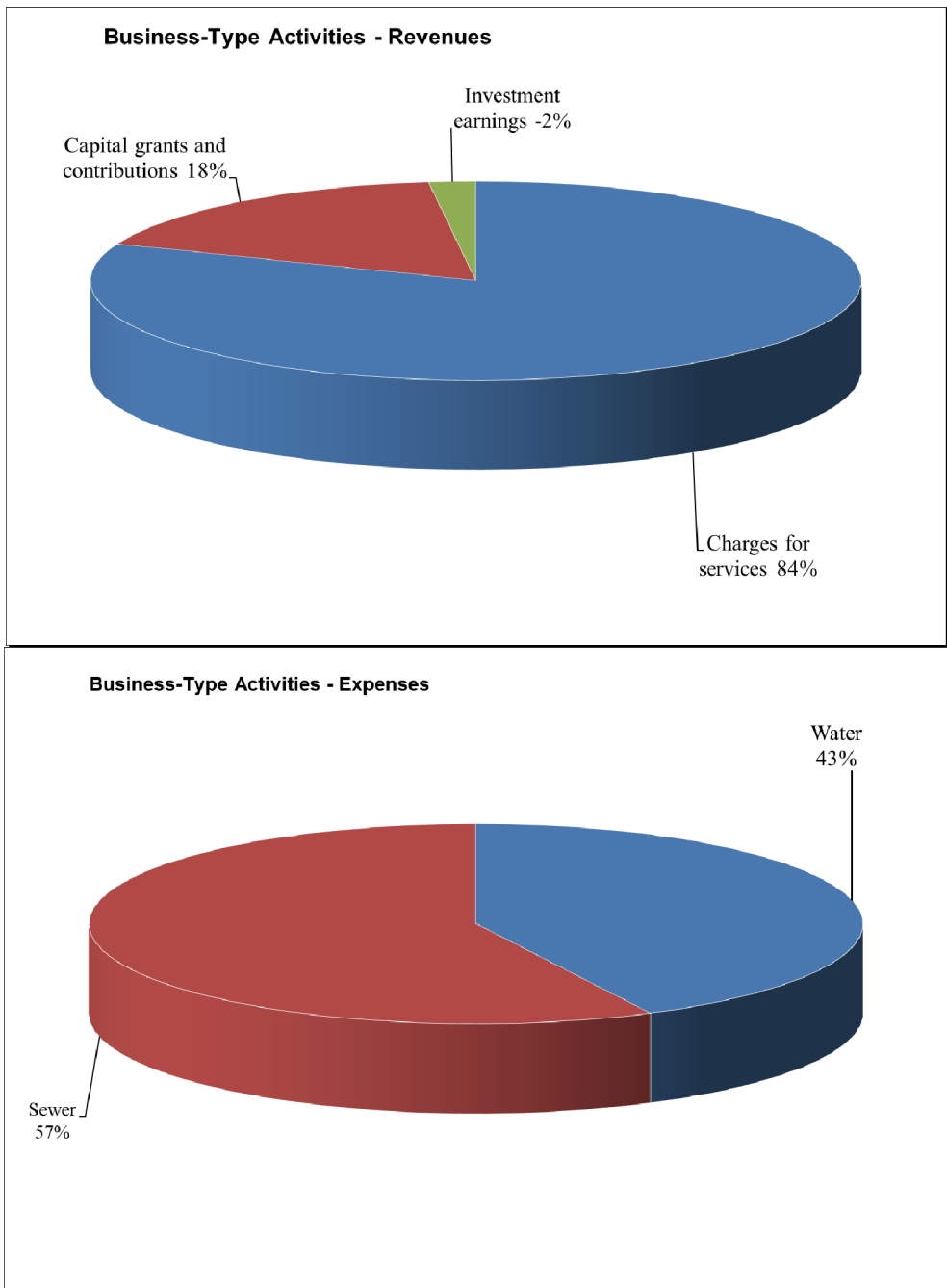


Management’s Discussion and Analysis

Business-Type Activities

Business-type activities increased the City’s net position by \$571,277 during 2021. The increase was due to contributions of capital assets from private sources and a transfer in from governmental activities of \$109,774.

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



Financial Analysis of the Government's Funds

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

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$33,927,326. Approximately 25% of this total amount (\$8,437,406) constitutes fund balance restricted by external constraints established by creditors, grantors, contributors, or by state statutory provisions. \$565,192 of fund balance is not in a spendable form, \$602,501 has been committed, \$19,533,784 has been assigned, and \$4,788,443 is unassigned.

The General fund balance increased by \$620,028 in 2021, while the City anticipated an increase in fund balance of \$485,695 based on its final budget. Increased license and permit revenues and reduced personnel expenditures, primarily for police position vacancies, helped to increase the year end fund balance.

The G.O. Improvement Note of 2009A fund was established to service the debt issued by Anoka County as the City's financial commitment for the I-35E interchange project. The City prepaid the remaining balance of the note in 2017 using MSA funds. As deferred special assessments are received, MSA funds will be replenished. The fund began and ended the year with a fund balance of \$0 and \$141, respectively, and transferred \$65,330 to the MSA Construction fund.

The G.O. Improvement Bonds of 2016B fund decreased by \$145,413. The 2016B series bonds were issued to refund the 2005A series bonds and fund the Legacy at Woods Edge improvements. The bonds matured in 2021 and future tax increment is expected to cover the interfund loan payable.

The Area and Unit Charge fund has a total fund balance of \$9,659,930, all of which is assigned for financing capital improvements. The fund balance during the current year increased by \$665 due Water Tower #3 construction costs and transfers out for debt service payments offsetting special assessment and charges for services revenue.

The MSA Construction fund has a total fund balance of \$3,134,847, all of which is assigned to capital improvements for City MSA designated roadways. The fund balance during the current year increased by \$50,936 primarily due to Municipal State Aid received in excess of transfers out for debt service payments.

Management's Discussion and Analysis

The Pavement Management fund has a total fund balance of \$972,648, all of which is restricted or assigned to pavement preservation funding to improve the overall condition rating of city streets. The fund balance during the current year increased by \$474,243 primarily due to the issuance of G.O. Street Reconstruction Bonds to fund the 2021 Street Reconstruction Project.

The combined fund balance of other governmental funds increased by \$806,602 during 2021. Primary reasons for the increase include Water Tower #3 funds available at the end of the project for debt service payments on the 2020A G.O. Utility Revenue Bonds and development activities resulting in developer fee revenues (park dedication and surface water management).

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

The water fund has total net position at year-end of \$31,458,223, of which \$6,063,140 is unrestricted. The increase in net position of \$599,611 was primarily due to capital contributions from private sources as a result of residential development.

The sewer fund has total net position at year-end of \$28,533,395 of which \$10,362,462 is unrestricted. The decrease in net position of \$28,334 was primarily due to a net operating loss partially offset by capital contribution from private sources as a result of residential development.

Budgetary Highlights

General Fund

There were amendments to the original budget in 2021. The revenue budget was increased by \$459,900 to total \$11,957,468, and the expenditure budget was decreased by \$72,627 to total \$10,520,660. Other financing uses were increased \$25,000 to total \$951,113. Net changes to the budget resulted in a budgeted surplus of \$485,695.

Revenues were \$46,094 under budget for the year. General property taxes and investment earnings were \$101,853 under budget; however, this variance was partially offset by greater than anticipated license and permit revenues, charges for services, and gas franchise fees.

Expenditures came in under budget by \$180,427 primarily due to lower than expected personal services costs mostly driven by vacant positions.

Management’s Discussion and Analysis

Capital Asset and Debt Administration

Capital assets. The City’s investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounted to \$104,694,271 (net of accumulated depreciation), an increase of \$6,176,162 from the prior year. This investment in capital assets includes land, wetland credits, construction in progress, buildings, equipment, vehicles, and infrastructure.

The City was conveyed the former Lino Lakes YMCA building and land after operations ceased due to the COVID-19 pandemic. The City is in the process of reopening the facility as the Rookery Activity Center. Construction of Water Tower #3 and the Well House #1 Rehabilitation improvements were completed. The City has continued to work to complete the 2021 Street Reconstruction Project, trunk utility improvements at 49&J, drainage improvements in the NE Area of the City, and a hard court facility at Tower Park.

Developer lead infrastructure improvements at various stages of completion include Watermark 1st, 2nd, and 3rd additions and Naduea Acres 1st and 2nd.

**City of Lino Lakes’ Capital Assets
(Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	\$5,675,330	\$3,532,930	\$ -	\$ -	\$5,675,330	\$3,532,930
Wetland credits	49,042	93,876	-	-	49,042	93,876
Construction in progress	7,861,679	8,036,003	3,239,205	10,336,586	11,100,884	18,372,589
Buildings	10,111,498	7,619,238	-	-	10,111,498	7,619,238
Office equipment and furniture	253,393	312,288	-	-	253,393	312,288
Vehicles	1,809,364	1,961,862	-	-	1,809,364	1,961,862
Machinery and shop equipment	1,125,742	1,070,655	368,489	257,047	1,494,231	1,327,702
Other equipment	1,065,828	1,002,034	-	-	1,065,828	1,002,034
Infrastructure	33,176,379	31,523,026	39,958,322	32,772,564	73,134,701	64,295,590
Total	<u>\$61,128,255</u>	<u>\$55,151,912</u>	<u>\$43,566,016</u>	<u>\$43,366,197</u>	<u>\$104,694,271</u>	<u>\$98,518,109</u>

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

Management’s Discussion and Analysis

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$22,831,182. Of this amount, \$21,986,182 comprises tax supported debt and \$845,000 is special assessment debt. All outstanding debt carries the general obligation backing for which the City is liable in the event of default by the property owners subject to the specific taxes, special assessments or revenues pledged to the retirement of the debt. In addition, the City has a note payable to the City of Circle Pines for its share of the cost of capital equipment to be used by the North Metro Telecommunications Commission in the operation of a cable communications system in the amount of \$103,950.

City of Lino Lakes’ Outstanding Debt

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
General obligation bonds	\$21,104,720	\$21,478,720	\$ -	\$ -	\$21,104,720	\$21,478,720
G.O. special assessment bonds	845,000	1,805,000	-	-	845,000	1,805,000
Bond premium	881,462	848,432	-	-	881,462	848,432
Total	\$22,831,182	\$24,132,152	\$0	\$0	\$22,831,182	\$24,132,152

The City of Lino Lakes’ total bonded debt decreased by \$1,300,970 during the current fiscal year. General Obligation Bonds totaling \$1,815,000 were issued to finance the 2021 Street Reconstruction Project, while regularly scheduled principal payments were made during the year.

Additional information on the City’s long-term debt can be found in Note 6.

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

- This page intentionally left blank -

BASIC FINANCIAL STATEMENTS

- This page intentionally left blank -

CITY OF LINO LAKES, MINNESOTA
STATEMENT OF NET POSITION
December 31, 2021

Statement 1

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
Assets:			
Cash and investments	\$38,134,799	\$15,871,469	\$54,006,268
Accrued interest receivable	140,768	-	140,768
Due from other governmental units	159,898	2,236	162,134
Accounts receivable - net	52,288	400,851	453,139
Prepaid items	465,192	127,557	592,749
Internal balances	(559,110)	559,110	-
Inventory	-	18,077	18,077
Taxes receivable	227,084	-	227,084
Special assessments receivable	8,948,542	-	8,948,542
Net pension asset	533,340	-	533,340
Capital assets - nondepreciable	13,586,051	3,239,205	16,825,256
Capital assets - net of accumulated depreciation	47,542,204	40,326,811	87,869,015
Total assets	109,231,056	60,545,316	169,776,372
Deferred outflows of resources:			
Pension related	4,445,267	177,865	4,623,132
OPEB related	92,843	-	92,843
Total deferred outflows of resources	4,538,110	177,865	4,715,975
Liabilities:			
Accounts payable and other current liabilities	1,054,872	151,737	1,206,609
Deposits payable	2,375,417	-	2,375,417
Accrued interest payable	261,299	-	261,299
Unearned revenue	1,190,147	-	1,190,147
Other post employment benefits:			
Due in more than one year	456,037	46,206	502,243
Long-term liabilities:			
Due within one year	2,929,787	47,876	2,977,663
Due in more than one year	20,758,941	2,520	20,761,461
Net pension liability:			
Due in more than one year	3,148,143	246,012	3,394,155
Total liabilities	32,174,643	494,351	32,668,994
Deferred inflows of resources:			
Pension related	6,291,675	237,212	6,528,887
OPEB related	450,486	-	450,486
Total deferred inflows of resources	6,742,161	237,212	6,979,373
Net position:			
Net investment in capital assets	38,987,698	43,566,016	82,553,714
Restricted (nonexpendable) for environmental purposes	100,000	-	100,000
Restricted (expendable) for:			
Debt service	10,721,235	-	10,721,235
Park improvements	1,778,971	-	1,778,971
Tax increment purposes	580,723	-	580,723
Fire Department pension plan	457,288	-	457,288
Other purposes	251,033	-	251,033
Unrestricted	21,975,414	16,425,602	38,401,016
Total net position	\$74,852,362	\$59,991,618	\$134,843,980

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

CITY OF LINO LAKES, MINNESOTA
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>
		<u>Charges For Services</u>
Primary government:		
Governmental activities:		
General government	\$2,828,407	\$892,386
Public safety	4,706,881	1,688,606
Public services	6,260,599	2,528,275
Conservation of natural resources	178,581	-
Community development	791,930	-
Interest and fees on long-term debt	654,287	-
Total governmental activities	<u>15,420,685</u>	<u>5,109,267</u>
Business-type activities:		
Water	1,621,486	1,683,290
Sewer	2,186,992	1,892,040
Total business-type activities	<u>3,808,478</u>	<u>3,575,330</u>
Total primary government	<u>\$19,229,163</u>	<u>\$8,684,597</u>

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

Program Revenues		Net (Expense) Revenue and Changes in Net Position Primary Government		
Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
\$202,898	\$ -	(\$1,733,123)	\$ -	(\$1,733,123)
479,622	-	(2,538,653)	-	(2,538,653)
259,711	7,931,093	4,458,480	-	4,458,480
77,521	-	(101,060)	-	(101,060)
-	-	(791,930)	-	(791,930)
-	-	(654,287)	-	(654,287)
<u>1,019,752</u>	<u>7,931,093</u>	<u>(1,360,573)</u>	<u>-</u>	<u>(1,360,573)</u>
-	452,255	-	514,059	514,059
-	300,148	-	5,196	5,196
-	752,403	-	519,255	519,255
<u>\$1,019,752</u>	<u>\$8,683,496</u>	<u>(1,360,573)</u>	<u>519,255</u>	<u>(841,318)</u>
General revenues:				
General property taxes		11,132,851	-	11,132,851
Tax increment		873,310	-	873,310
Grants and contributions not restricted to specific programs		6,587	-	6,587
Unrestricted investment earnings		(171,260)	(86,764)	(258,024)
Gain on disposal of capital assets		387,972	29,012	416,984
Transfers		(109,774)	109,774	-
Total general revenues and transfers		<u>12,119,686</u>	<u>52,022</u>	<u>12,171,708</u>
Change in net position		10,759,113	571,277	11,330,390
Net position - January 1		<u>64,093,249</u>	<u>59,420,341</u>	<u>123,513,590</u>
Net position - December 31		<u>\$74,852,362</u>	<u>\$59,991,618</u>	<u>\$134,843,980</u>

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

CITY OF LINO LAKES, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2021

	General Fund	333 G.O. Improvement Note of 2009A	342 G.O. Improvement Bonds of 2016B
Assets			
Cash and investments	\$10,372,802	\$ -	\$ -
Accrued interest receivable	140,768	-	-
Due from other governmental units	81,921	-	-
Accounts receivable - net	28,630	-	-
Prepaid items	356,619	-	-
Advances to other funds	-	-	-
Taxes receivable:			
Due from county	143,020	-	-
Delinquent	74,703	-	-
Special assessments receivable:			
Due from county	-	141	-
Delinquent	-	-	-
Deferred	199	2,178,311	2,994,379
Interfund loan receivable	-	-	-
Total assets	\$11,198,662	\$2,178,452	\$2,994,379
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities:			
Accounts payable	\$220,314	\$ -	\$ -
Salaries payable	321,085	-	-
Due to other governmental units	37,736	-	-
Advances from other funds	-	-	-
Retainage payable	14,033	-	-
Deposits payable	2,375,417	-	-
Unearned revenue	7,425	-	-
Interfund loan payable	-	-	2,470,082
Total liabilities	2,976,010	0	2,470,082
Deferred inflows of resources:			
Unavailable revenue	74,902	2,178,311	2,994,379
Fund balance:			
Nonspendable	356,619	-	-
Restricted	-	141	-
Committed	71,370	-	-
Assigned	-	-	-
Unassigned	7,719,761	-	(2,470,082)
Total fund balance	8,147,750	141	(2,470,082)
Total liabilities, deferred inflows of resources, and fund balance	\$11,198,662	\$2,178,452	\$2,994,379

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

406 Area and Unit Charge	420 MSA Construction	421 Pavement Management	Other Governmental Funds	Total Governmental Funds
\$9,654,462	\$3,104,436	\$1,117,417	\$13,885,682	\$38,134,799
-	-	-	-	140,768
-	47,520	-	30,457	159,898
17,009	-	-	6,649	52,288
-	-	-	108,573	465,192
-	-	-	457,303	457,303
-	-	-	9,361	152,381
-	-	-	-	74,703
1,146	-	-	259	1,546
10,958	-	-	1,387	12,345
2,167,847	-	-	1,593,915	8,934,651
-	-	-	1,910,972	1,910,972
<u>\$11,851,422</u>	<u>\$3,151,956</u>	<u>\$1,117,417</u>	<u>\$18,004,558</u>	<u>\$50,496,846</u>
\$12,687	\$17,109	\$104,363	\$257,633	\$612,106
-	-	-	-	321,085
-	-	-	3,822	41,558
-	-	-	457,303	457,303
-	-	40,406	25,684	80,123
-	-	-	-	2,375,417
-	-	-	1,182,722	1,190,147
-	-	-	-	2,470,082
<u>12,687</u>	<u>17,109</u>	<u>144,769</u>	<u>1,927,164</u>	<u>7,547,821</u>
<u>2,178,805</u>	<u>-</u>	<u>-</u>	<u>1,595,302</u>	<u>9,021,699</u>
-	-	-	208,573	565,192
-	-	586,675	7,850,590	8,437,406
-	-	-	531,131	602,501
9,659,930	3,134,847	385,973	6,353,034	19,533,784
-	-	-	(461,236)	4,788,443
<u>9,659,930</u>	<u>3,134,847</u>	<u>972,648</u>	<u>14,482,092</u>	<u>33,927,326</u>
<u>\$11,851,422</u>	<u>\$3,151,956</u>	<u>\$1,117,417</u>	<u>\$18,004,558</u>	<u>\$50,496,846</u>

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

- This page intentionally left blank -

CITY OF LINO LAKES, MINNESOTA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
December 31, 2021

Statement 4

Fund balance - total governmental funds (Statement 3)	\$33,927,326
Net position reported for governmental activities in the Statement of Net Position is different because:	
Certain assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.	
Capital assets	61,128,255
Net pension asset	533,340
Other long-term assets are not available to pay for current-period expenditures and therefore, are reported as unavailable revenue in the funds:	
Delinquent taxes receivable	74,703
Delinquent special assessments receivable	12,345
Deferred special assessments receivable	8,934,651
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Bonds and notes payable	(21,949,720)
Unamortized bond premiums	(889,410)
Unamortized bond discounts	7,948
Accrued interest payable	(261,299)
Compensated absences payable	(857,546)
Other post employment benefits	(456,037)
Net pension liability	(3,148,143)
Deferred outflows and inflows of resources related to pensions and OPEB are associated with long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds. Balances at year end are:	
Deferred outflows of resources	4,538,110
Deferred inflows of resources	(6,742,161)
Net position of governmental activities (Statement 1)	\$74,852,362

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

CITY OF LINO LAKES, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2021

	General Fund	333 G.O. Improvement Note of 2009A	342 G.O. Improvement Bonds of 2016B
Revenues:			
General property taxes	\$9,280,331	\$ -	\$ -
Tax increment	-	-	-
Licenses and permits	1,400,755	-	-
Special assessments	-	65,680	-
Intergovernmental	626,279	-	-
Charges for services	337,291	-	-
Fines and forfeits	73,206	-	-
Investment earnings	(50,817)	(209)	(202)
Miscellaneous	244,329	-	-
Total revenues	<u>11,911,374</u>	<u>65,471</u>	<u>(202)</u>
Expenditures:			
Current:			
General government	2,074,782	-	-
Public safety	4,970,207	-	-
Public services	2,227,570	-	-
Conservation of natural resources	182,247	-	-
Community development	481,333	-	-
Capital outlay:			
General government	8,873	-	-
Public safety	3,100	-	-
Public services	392,121	-	-
Debt service:			
Principal	-	-	510,000
Interest and fiscal charges	-	-	4,276
Total expenditures	<u>10,340,233</u>	<u>0</u>	<u>514,276</u>
Revenues over (under) expenditures	<u>1,571,141</u>	<u>65,471</u>	<u>(514,478)</u>
Other financing sources (uses):			
Transfers in	-	-	369,065
Transfers out	(951,113)	(65,330)	-
Issuance of debt	-	-	-
Premium on issuance of debt	-	-	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	<u>(951,113)</u>	<u>(65,330)</u>	<u>369,065</u>
Net change in fund balance	620,028	141	(145,413)
Fund balance - January 1	<u>7,527,722</u>	<u>-</u>	<u>(2,324,669)</u>
Fund balance - December 31	<u><u>\$8,147,750</u></u>	<u><u>\$141</u></u>	<u><u>(\$2,470,082)</u></u>

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

406 Area and Unit Charge	420 MSA Construction	421 Pavement Management	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$1,909,448	\$11,189,779
-	-	-	873,310	873,310
-	-	-	-	1,400,755
1,257,220	-	-	274,797	1,597,697
9,251	336,365	-	198,783	1,170,678
1,201,127	-	36,630	1,527,664	3,102,712
-	-	-	40,153	113,359
(39,599)	(16,745)	(4,418)	(59,270)	(171,260)
-	-	-	263,924	508,253
<u>2,427,999</u>	<u>319,620</u>	<u>32,212</u>	<u>5,028,809</u>	<u>19,785,283</u>
-	-	-	183,097	2,257,879
-	-	-	57,454	5,027,661
38,150	4,868	238,633	420,382	2,929,603
-	-	-	-	182,247
-	-	-	340,674	822,007
-	-	-	-	8,873
-	-	-	252,655	255,755
1,124,710	62,020	2,202,897	1,453,219	5,234,967
-	-	-	2,639,000	3,149,000
-	-	49,097	695,506	748,879
<u>1,162,860</u>	<u>66,888</u>	<u>2,490,627</u>	<u>6,041,987</u>	<u>20,616,871</u>
<u>1,265,139</u>	<u>252,732</u>	<u>(2,458,415)</u>	<u>(1,013,178)</u>	<u>(831,588)</u>
-	65,330	1,034,046	1,771,600	3,240,041
(1,264,474)	(267,126)	-	(369,065)	(2,917,108)
-	-	1,796,110	18,890	1,815,000
-	-	102,502	-	102,502
-	-	-	398,355	398,355
<u>(1,264,474)</u>	<u>(201,796)</u>	<u>2,932,658</u>	<u>1,819,780</u>	<u>2,638,790</u>
665	50,936	474,243	806,602	1,807,202
<u>9,659,265</u>	<u>3,083,911</u>	<u>498,405</u>	<u>13,675,490</u>	<u>32,120,124</u>
<u>\$9,659,930</u>	<u>\$3,134,847</u>	<u>\$972,648</u>	<u>\$14,482,092</u>	<u>\$33,927,326</u>

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

CITY OF LINO LAKES, MINNESOTA

**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2021**

Statement 6

Net change in fund balance - total governmental funds (Statement 5)	\$1,807,202
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlay	5,499,595
Capital outlay not capitalized	(909,702)
Depreciation	(3,448,962)
Various other transactions involving capital assets increase (decrease) net position on the Statement of Activities, but are not reported in governmental funds because they do not provide (or use) current financial resources:	
Contributions of infrastructure from private sources	5,278,500
Contributions of infrastructure to business-type activities	(432,707)
Miscellaneous other differences related to capital assets	(10,381)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Change in delinquent taxes receivable	(56,928)
Change in delinquent special assessments receivable	(11,628)
Change in deferred special assessments receivable	730,158
The issuance of long-term debt provides current financial resources to governmental funds, while repayment of the principal of long-term debt consumes the current financial resources. Neither transaction, however, has any effect on net position. Also, governmental funds report the effects of bond premiums and discounts when the debt is first issued, whereas amounts are deferred and amortized over the life of the debt in the Statement of Activities.	
Bonds and notes issued, including bond premium	(1,917,502)
Repayment of principal	3,149,000
Amortization of bond premiums	69,472
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Expenses reported in the Statement of Activities include the effects of the changes in these expense accruals as follows:	
Change in accrued interest payable	25,120
Change in compensated absences payable	(38,291)
Change in OPEB liability and related deferred outflows and inflows of resources	35,088
Pension expense in governmental funds is measured by current year employee contributions. Pension expense in the Statement of Activities is measured by the change in the net pension liability and related deferred inflows and outflows of resources. This is the amount by which pension expense differed from pension contributions.	
	<u>991,079</u>
Change in net position of governmental activities (Statement 2)	<u><u>\$10,759,113</u></u>

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

CITY OF LINO LAKES, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

Statement 7

	Business-Type Activities - Enterprise Funds		
	601 Water	602 Sewer	Total
Assets:			
Current assets:			
Cash and cash equivalents	\$6,131,906	\$9,739,563	\$15,871,469
Due from other governmental units	-	2,236	2,236
Accounts receivable - net	175,683	225,168	400,851
Prepaid items	14,158	113,399	127,557
Inventory	18,077	-	18,077
Total current assets	6,339,824	10,080,366	16,420,190
Noncurrent assets:			
Interfund loan receivable	-	559,110	559,110
Capital assets:			
Construction in progress	1,741,448	1,497,757	3,239,205
Equipment	148,436	521,307	669,743
Water and sewer systems	34,571,736	27,599,155	62,170,891
Total capital assets	36,461,620	29,618,219	66,079,839
Less: Allowance for depreciation	(11,066,537)	(11,447,286)	(22,513,823)
Net capital assets	25,395,083	18,170,933	43,566,016
Total assets	31,734,907	28,810,409	60,545,316
Deferred outflows of resources related to pensions	88,826	89,039	177,865
Liabilities:			
Current liabilities:			
Accounts payable	49,852	63,791	113,643
Salaries payable	8,991	8,991	17,982
Due to other governments	13,021	1,412	14,433
Other accrued liabilities	4,999	680	5,679
Compensated absences payable - current portion	23,938	23,938	47,876
Total current liabilities	100,801	98,812	199,613
Noncurrent liabilities:			
Compensated absences payable - noncurrent portion	1,260	1,260	2,520
Other post employment benefits - noncurrent portion	23,103	23,103	46,206
Net pension liability	121,831	124,181	246,012
Total noncurrent liabilities	146,194	148,544	294,738
Total liabilities	246,995	247,356	494,351
Deferred inflows of resources related to pensions	118,515	118,697	237,212
Net position:			
Investment in capital assets	25,395,083	18,170,933	43,566,016
Unrestricted	6,063,140	10,362,462	16,425,602
Total net position	\$31,458,223	\$28,533,395	\$59,991,618

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

CITY OF LINO LAKES, MINNESOTA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For The Year Ended December 31, 2021

Statement 8

	Business-Type Activities - Enterprise Funds		
	601 Water	602 Sewer	Totals
Operating revenues:			
Charges for services	\$1,475,211	\$1,835,443	\$3,310,654
Hook-up charges	68,770	56,597	125,367
Water meter sales	139,309	-	139,309
Total operating revenues	<u>1,683,290</u>	<u>1,892,040</u>	<u>3,575,330</u>
Operating expenses:			
Personal services	308,976	314,141	623,117
Materials and supplies	309,272	44,591	353,863
Contractual services	246,169	216,601	462,770
MCES sewer charges	-	988,487	988,487
Depreciation	625,544	550,018	1,175,562
Utilities	108,849	46,153	155,002
Other	22,676	27,001	49,677
Total operating expenses	<u>1,621,486</u>	<u>2,186,992</u>	<u>3,808,478</u>
Operating income (loss)	<u>61,804</u>	<u>(294,952)</u>	<u>(233,148)</u>
Nonoperating revenues (expenses):			
Gain on disposal of capital assets	14,506	14,506	29,012
Investment earnings	(34,068)	(52,696)	(86,764)
Total nonoperating revenues (expenses)	<u>(19,562)</u>	<u>(38,190)</u>	<u>(57,752)</u>
Income (loss) before contributions and transfers	<u>42,242</u>	<u>(333,142)</u>	<u>(290,900)</u>
Contributions and transfers:			
Capital contributions from private sources	452,255	300,148	752,403
Capital contributions from governmental activities	428,047	4,660	432,707
Transfer out	(322,933)	-	(322,933)
Total contributions and transfers	<u>557,369</u>	<u>304,808</u>	<u>862,177</u>
Change in net position	599,611	(28,334)	571,277
Net position - January 1	<u>30,858,612</u>	<u>28,561,729</u>	<u>59,420,341</u>
Net position - December 31	<u><u>\$31,458,223</u></u>	<u><u>\$28,533,395</u></u>	<u><u>\$59,991,618</u></u>
		Capital	
Amounts reported above		Contributions	Transfers - Net
Amounts reported for business-type activities in the statement of activities are different because:		\$1,185,110	(\$322,933)
Transfer in of capital assets from governmental activities		<u>(432,707)</u>	<u>432,707</u>
Amounts reported on the statement of activities		<u><u>\$752,403</u></u>	<u><u>\$109,774</u></u>

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

CITY OF LINO LAKES, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Year Ended December 31, 2021

Statement 9

	Business-Type Activities - Enterprise Funds		
	601 Water	602 Sewer	Totals
Cash flows from operating activities:			
Receipts from customers and users	\$1,646,059	\$1,865,395	\$3,511,454
Payment to suppliers	(700,183)	(1,288,495)	(1,988,678)
Payment to employees	(305,165)	(310,330)	(615,495)
Net cash flows provided by operating activities	<u>640,711</u>	<u>266,570</u>	<u>907,281</u>
Cash flows from noncapital financing activities:			
Intergovernmental revenue	29,991	-	29,991
Transfers out	(322,933)	-	(322,933)
Net cash flows provided by noncapital financing activities	<u>(292,942)</u>	<u>-</u>	<u>(292,942)</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(92,652)	(99,189)	(191,841)
Proceeds from sale of capital assets	15,291	15,291	30,582
Net cash flows provided by capital and related financing activities	<u>(77,361)</u>	<u>(83,898)</u>	<u>(161,259)</u>
Cash flows from investing activities:			
Investment earnings	(34,068)	(52,696)	(86,764)
Net increase in cash and cash equivalents	236,340	129,976	366,316
Cash and cash equivalents - January 1	5,895,566	9,609,587	15,505,153
Cash and cash equivalents - December 31	<u>\$6,131,906</u>	<u>\$9,739,563</u>	<u>\$15,871,469</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$61,804	(\$294,952)	(\$233,148)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Depreciation	625,544	550,018	1,175,562
Changes in assets and liabilities:			
Decrease (increase) in due from other governmental units	-	258	258
Decrease (increase) in accounts receivable - net	(37,231)	(26,903)	(64,134)
Decrease (increase) in prepaid items	(1,319)	(8,798)	(10,117)
Decrease (increase) in inventory	2,786	-	2,786
Decrease (increase) in deferred outflows of resources	(73,070)	(73,070)	(146,140)
Increase (decrease) in payables	15,173	43,136	58,309
Increase (decrease) in other accrued liabilities	(29,857)	-	(29,857)
Increase (decrease) in compensated absences	4,279	4,279	8,558
Increase (decrease) in other post employment benefits	19,619	19,619	39,238
Increase (decrease) in net pension liability	(52,085)	(52,085)	(104,170)
Increase (decrease) in deferred inflows of resources	105,068	105,068	210,136
Total adjustments	<u>578,907</u>	<u>561,522</u>	<u>1,140,429</u>
Net cash provided by operating activities	<u>\$640,711</u>	<u>\$266,570</u>	<u>\$907,281</u>
Noncash investing, capital and financing activities:			
Contributions of capital assets	<u>\$880,302</u>	<u>\$304,808</u>	<u>\$1,185,110</u>

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

- This page intentionally left blank -

Note 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

A. FINANCIAL REPORTING ENTITY

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

COMPONENT UNITS

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

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

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

The City reports the following major governmental funds:

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

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

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

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

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

Pavement Management Fund accounts for money received from levies assessments and developer charges for future street maintenance projects.

The City reports the following major proprietary funds:

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

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

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

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

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

D. BUDGETS

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual appropriated budget is adopted for the General Fund. Budgeted expenditure appropriations lapse at year-end. Budgeted amounts are reported as originally adopted and as amended by the City Council.

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

E. LEGAL COMPLIANCE – BUDGETS

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

1. The City Administrator submits to the City Council a proposed operating budget (including the General Fund) for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution on a departmental basis and can be expended by each department based upon detailed budget estimates for individual expenditure accounts.

4. The City Administrator is authorized to transfer appropriations within any department budget. Additional interdepartmental or interfund appropriations and deletions are or may be authorized by the City Council with fund (contingency) reserves or additional revenues.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund.
6. Legal debt obligation indentures determine the appropriation level and debt service tax levies for the Debt Service Funds. Supplementary budgets are adopted for the Proprietary Funds to determine and calculate user charges. These debt service and budget amounts represent general obligation bond indenture provisions and net income for operation and capital maintenance and are not reflected in the financial statements.
7. A capital improvement program is reviewed periodically by the City Council for the Capital Project Funds. However, appropriations for major projects are not adopted until the actual bid award of the improvement. The appropriations are not reflected in the financial statements.
8. Expenditures may not legally exceed budgeted appropriations at the department level unless approved by the City Council. Therefore, the legal level of budgetary control is at the department level (i.e. administration, community development, public safety, public services, and other).
9. The City Council may authorize transfers of budgeted amounts between City funds.

F. CASH AND INVESTMENTS

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

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

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

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

G. PROPERTY TAX REVENUE RECOGNITION

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

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

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

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

H. SPECIAL ASSESSMENT REVENUE RECOGNITION

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

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

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

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

I. INVENTORY

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

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

J. PREPAID ITEMS

Certain prepayments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are reported using the consumption method and recorded as expenditures/expenses at the time of consumption.

K. INTERFUND TRANSACTIONS

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

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

L. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, sidewalks, street lights, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an estimated useful life in excess of one year, which have an individual value equal to or greater than the capitalization thresholds for each asset class as follows:

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

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

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

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

M. COMPENSATED ABSENCES

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

N. LONG-TERM OBLIGATIONS

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are amortized over the life of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

O. DEFINED BENEFIT PENSION PLANS

For purposes of measuring the net pension liability, deferred outflows and inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to and deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

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

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

Q. FUND BALANCE CLASSIFICATIONS

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

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

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

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

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

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

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

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

R. USE OF ESTIMATES

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

Note 2 DEPOSITS AND INVESTMENTS

A. DEPOSITS

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

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

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

At December 31, 2021, the bank balance of the City's deposits with financial institutions was \$13,274,313 and the carrying amount was \$13,083,090. All deposits were covered by federal depository insurance or by collateral pledge and held in the City's name.

B. INVESTMENTS

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

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

At December 31, 2021, the City had the following investments and maturities:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)		
			Less Than 1	1 - 3	3 - 6
Brokered certificates of deposit	Not rated	\$16,850,059	\$5,921,305	\$6,115,091	\$4,813,663
Municipal bonds	*	15,117,703	2,319,217	6,775,004	6,023,482
Federal agency securities	AA+	3,523,362	998,860	742,945	1,781,557
4M fund	Not rated	3,949,696	3,949,696	-	-
First American Gov't Obligation fund	AAAm	1,481,418	1,481,418	-	-
Total		<u>\$40,922,238</u>	<u>\$14,670,496</u>	<u>\$13,633,040</u>	<u>\$12,618,702</u>
* AAA \$1,419,107; AA+ \$1,873,555; AA \$5,930,620			Total investments		
AA- \$1,759,771; A+ \$310,154; A \$247,878; Aaa \$808,556			Deposits		
Aa1 \$1,380,748; Aa2 \$541,193; Aa3 \$846,121			Petty cash		
Ratings per Moody's or S&P			Total cash and investments		
			<u>\$54,006,268</u>		

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

The City has the following recurring fair value measurements at December 31, 2021:

Investment Type	12/31/2021	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Brokered certificates of deposit	\$16,850,059	\$ -	\$16,850,059	\$ -
Municipal bonds	15,117,703	-	15,117,703	-
Federal agency securities	3,523,362	-	3,523,362	-
		<u>\$0</u>	<u>\$35,491,124</u>	<u>\$0</u>
Investments not categorized:				
4M fund	3,949,696			
First American Gov't Obligation fund	1,481,418			
Total investments	<u>\$40,922,238</u>			

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

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

C. INVESTMENT RISKS

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

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

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

Concentration of Credit Risk – Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government’s investment in a single issuer. The City places no limit on the amount it may invest in any one issuer. At December 31, 2021, no individual investments exceeded 5% of the City’s total investment portfolio.

Note 3 RECEIVABLES

Significant receivable balances not expected to be collected within one year of December 31, 2021 are as follows:

	Property Taxes Receivable	Special Assessments Receivable	Total
Major Funds:			
General Fund	\$29,134	\$ -	\$29,134
G.O. Improvement Note of 2009A	-	2,150,712	2,150,712
G.O. Improvement Bonds of 2016B	-	2,994,379	2,994,379
Area and Unit Charge	-	2,044,809	2,044,809
Nonmajor Funds	-	1,515,668	1,515,668
	<u>\$29,134</u>	<u>\$8,705,568</u>	<u>\$8,734,702</u>
Total	<u>\$29,134</u>	<u>\$8,705,568</u>	<u>\$8,734,702</u>

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Note 4 UNAVAILABLE REVENUE

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

	Property Taxes Receivable	Special Assessments Receivable	Total
Major Funds:			
General Fund	\$74,703	\$199	\$74,902
G.O. Improvement Note of 2009A	-	2,178,311	2,178,311
G.O. Improvement Bonds of 2016B	-	2,994,379	2,994,379
Area and Unit Charge	-	2,178,805	2,178,805
Nonmajor Funds	-	1,595,302	1,595,302
 Total	<u>\$74,703</u>	<u>\$8,946,996</u>	<u>\$9,021,699</u>

Note 5 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$3,532,930	\$2,142,400	\$ -	\$ -	\$5,675,330
Wetland credits	93,876	-	(44,834)	-	49,042
Construction in progress	8,036,003	4,006,637	(3,748,254)	(432,707)	7,861,679
Total capital assets, not being depreciated	<u>11,662,809</u>	<u>6,149,037</u>	<u>(3,793,088)</u>	<u>(432,707)</u>	<u>13,586,051</u>
Capital assets, being depreciated:					
Buildings	13,463,193	3,150,600	-	-	16,613,793
Office equipment and furniture	830,171	-	-	-	830,171
Vehicles	4,910,323	154,862	(341,770)	-	4,723,415
Machinery and shop equipment	2,754,580	350,538	(210,895)	-	2,894,223
Other equipment	1,782,130	132,037	(39,773)	-	1,874,394
Infrastructure	96,273,892	3,775,315	-	-	100,049,207
Total capital assets, being depreciated	<u>120,014,289</u>	<u>7,563,352</u>	<u>(592,438)</u>	<u>0</u>	<u>126,985,203</u>
Less accumulated depreciation for:					
Buildings	5,843,955	658,340	-	-	6,502,295
Office equipment and furniture	517,883	58,895	-	-	576,778
Vehicles	2,948,461	307,360	(341,770)	-	2,914,051
Machinery and shop equipment	1,683,925	234,162	(149,606)	-	1,768,481
Other equipment	780,096	68,243	(39,773)	-	808,566
Infrastructure	64,750,866	2,121,962	-	-	66,872,828
Total accumulated depreciation	<u>76,525,186</u>	<u>3,448,962</u>	<u>(531,149)</u>	<u>0</u>	<u>79,442,999</u>
Total capital assets being depreciated - net	<u>43,489,103</u>	<u>4,114,390</u>	<u>(61,289)</u>	<u>0</u>	<u>47,542,204</u>
Governmental activities capital assets - net	<u>\$55,151,912</u>	<u>\$10,263,427</u>	<u>(\$3,854,377)</u>	<u>(\$432,707)</u>	<u>\$61,128,255</u>

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Capital assets, not being depreciated:					
Construction in progress	\$10,336,586	\$792,024	(\$8,322,112)	\$432,707	\$3,239,205
Capital assets, being depreciated:					
Machinery and shop equipment	550,553	152,220	(33,030)	-	669,743
Water and sewer systems	53,848,779	8,322,112	-	-	62,170,891
Total capital assets, being depreciated	<u>54,399,332</u>	<u>8,474,332</u>	<u>(33,030)</u>	<u>0</u>	<u>62,840,634</u>
Accumulated depreciation for:					
Machinery and shop equipment	293,507	39,207	(31,460)	-	301,254
Water and sewer systems	21,076,214	1,136,355	-	-	22,212,569
Total accumulated depreciation	<u>21,369,721</u>	<u>1,175,562</u>	<u>(31,460)</u>	<u>0</u>	<u>22,513,823</u>
Total capital assets being depreciated - net	<u>33,029,611</u>	<u>7,298,770</u>	<u>(1,570)</u>	<u>0</u>	<u>40,326,811</u>
Business-type activities capital assets - net	<u>\$43,366,197</u>	<u>\$8,090,794</u>	<u>(\$8,323,682)</u>	<u>\$432,707</u>	<u>\$43,566,016</u>

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

Governmental activities:	
General government	\$587,343
Public safety	302,722
Public services	2,558,047
Conservation of natural resources	850
Total depreciation expense - governmental activities	<u>\$3,448,962</u>
Business-type activities:	
Water	\$625,544
Sewer	550,018
Total depreciation expense - business-type activities	<u>\$1,175,562</u>

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Note 6 LONG-TERM DEBT

The City issues general obligation bonds and certificates of indebtedness to provide funds for the acquisition and construction of major capital facilities and equipment. City indebtedness at December 31, 2021 consisted of the following:

	Issue Date	Final Maturity Date	Interest Rate	Original Issue	Payable 12/31/2021
Governmental activities:					
General Obligation Bonds:					
G.O. TIF Bonds, Series 2007A	07/15/07	02/01/24	4.00% - 4.125%	\$4,215,000	\$790,000
G.O. Refunding Bonds, Series 2012A	11/15/12	02/01/24	1.00% - 2.00%	2,015,000	490,000
G.O. Bonds, Series 2015A	08/01/15	02/01/31	2.00% - 3.00%	3,095,000	2,105,000
EDA Lease Revenue Bonds, Series 2015B	10/01/15	04/01/36	2.00% - 3.00%	4,350,000	3,485,000
G.O. Utility Revenue Bonds, Series 2016A	11/23/16	02/01/27	2.00%	1,420,000	875,000
G.O. Tax Abatement Refunding Bonds, Series 2016C	11/23/16	02/01/23	1.00% - 1.50%	1,600,000	595,000
G.O. Bonds, Series 2018A	12/19/18	02/01/34	3.00% - 5.00%	6,915,000	6,460,000
G.O. Utility Revenue Bonds, Series 2020A	07/08/20	02/01/35	2.00% - 4.00%	4,330,000	4,055,000
G.O. Street Reconstruction Bonds, Series 2021A	07/15/21	02/01/32	1.00% - 4.00%	1,815,000	1,815,000
Total General Obligation Bonds				<u>29,755,000</u>	<u>20,670,000</u>
Special Assessment Bonds:					
G.O. Improvement Bonds, Series, 2013A	07/15/13	02/01/24	1.25% - 4.00%	615,000	195,000
G.O. Improvement Bonds, Series 2014A	11/20/14	02/01/26	0.40% - 2.30%	2,645,000	650,000
Total Special Assessment Bonds				<u>5,235,000</u>	<u>845,000</u>
Direct Borrowings:					
G.O. Certificates of Indebtedness, Series 2019	02/01/19	12/31/22	1.00%	388,535	131,535
G.O. Capital Note, Series 2016A	04/14/16	02/01/26	2.00%	294,525	103,950
G.O. Certificates of Indebtness 2020A	01/01/20	12/31/23	1.00%	294,235	199,235
Total Direct Borrowings				<u>1,281,195</u>	<u>434,720</u>
Unamortized bond premiums				1,102,333	889,410
Unamortized bond discounts				(38,362)	(7,948)
Compensated absences payable				N/A	857,546
Total Government Activities				<u>\$37,335,166</u>	<u>\$23,688,728</u>
Business-Type Activities:					
Compensated absences payable				N/A	\$50,396

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

CHANGES IN LONG-TERM DEBT

The following is a schedule of changes in City indebtedness for the year ended December 31, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General obligation bonds	\$20,685,000	\$1,815,000	\$1,830,000	\$20,670,000	\$1,845,000
Special assessment bonds	1,805,000	-	960,000	845,000	215,000
Direct borrowings	793,720	-	359,000	434,720	264,360
Total bonds and notes payable	23,283,720	1,815,000	3,149,000	21,949,720	2,324,360
Unamortized bond premiums	859,061	102,502	72,153	889,410	-
Unamortized bond discounts	(10,629)	-	(2,681)	(7,948)	-
Compensated absences payable	819,255	698,028	659,737	857,546	605,427
Total governmental activities	<u>\$24,951,407</u>	<u>\$2,615,530</u>	<u>\$3,878,209</u>	<u>\$23,688,728</u>	<u>\$2,929,787</u>
Business-Type Activities:					
Compensated absences payable	<u>\$41,838</u>	<u>\$47,398</u>	<u>\$38,840</u>	<u>\$50,396</u>	<u>\$47,876</u>

DESCRIPTIONS OF LONG-TERM DEBT

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

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

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

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

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

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

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

DEBT SERVICE REQUIREMENTS

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

<u>Years Ending December 31</u>	<u>Bonded Debt</u>		<u>Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$2,060,000	\$638,513	\$264,360	\$5,387
2023	2,305,000	570,817	134,885	2,405
2024	2,080,000	501,795	35,475	710
2025	1,615,000	444,190	-	-
2026	1,525,000	394,554	-	-
2027-2031	7,340,000	1,223,534	-	-
2032-2036	4,590,000	282,294	-	-
Total	<u>\$21,515,000</u>	<u>\$4,055,697</u>	<u>\$434,720</u>	<u>\$8,501</u>

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

DEFERRED AD VALOREM TAX LEVIES – BONDED DEBT

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

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

REVENUE PLEDGED

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

Bond Issue	Use of Proceeds	Revenue Pledged		Remaining Principal and Interest	Current Year	
		Type	Term of Pledge		Principal and Interest Paid	Pledged Revenue Received
Certificates of Indebtedness	Equipment purchases	Ad valorem taxes	2019- 2023	\$335,080	\$335,511	\$352,286
2007A G.O. TIF Bonds	Infrastructure improvements	Tax increment, MSA funding via transfers	2008 - 2024	\$840,294	\$267,126	\$267,126
2012A G.O. Bonds	Infrastructure improvements	Ad valorem taxes, special assessments	2013 - 2024	\$501,763	\$168,560	\$175,896
2013A Improvement Bonds	Infrastructure improvements	Special assessments	2014 - 2024	\$206,700	\$69,000	\$39,000
2014A Improvement Bonds	Infrastructure improvements	Special assessments	2015 - 2026	\$680,534	\$406,390	\$125,601
2015A G.O. Bonds	Infrastructure improvements	Ad valorem taxes	2016 - 2031	\$2,368,206	\$256,263	\$266,923
2015B EDA Lease Revenue Bonds	Construction of a fire station	Ad valorem taxes	2016 - 2036	\$4,486,206	\$299,488	\$316,877
2016A Capital Note	Cable communications equipment	Franchise fees	2016 - 2024	\$108,141	\$35,739	\$37,526
2016A Utility Revenue Bonds	Water infrastructure improvements	Trunk utility charges via transfers	2017 - 2027	\$928,150	\$158,900	\$158,900
2016C G.O. Tax Abatement Bonds	Infrastructure improvements	Ad valorem taxes	2017 - 2023	\$603,893	\$285,423	\$313,567
2018A G.O. Bonds	Infrastructure improvements	Ad valorem taxes, trunk utility charges, special assessments	2019-2034	\$8,095,356	\$631,413	\$877,094
2020A G.O. Utility Revenue Bonds	Infrastructure improvements	Trunk utility charges via transfers	2021-2035	\$4,841,100	\$412,061	\$643,791
2021A G.O. Street Reconstruction Bonds	Infrastructure improvements	Ad valorem taxes	2021-2032	\$2,018,495	\$ -	\$ -

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

A. PLAN DESCRIPTION

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

1. General Employees Retirement Fund (GERF)

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

2. Public Employees Police and Fire Fund (PEPFF)

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

B. BENEFITS PROVIDED

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

1. GERF Benefits

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

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or

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

2. PEPFF Benefits

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

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

C. CONTRIBUTIONS

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

1. GERS Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2021 and the City was required to contribute 7.5% for Coordinated Plan members. The City's contributions to the GERS for the year ended December 31, 2021 were \$223,767. The City's contributions were equal to the required contributions as set by state statute.

2. PEPFF Contributions

Police and Fire members were required to contribute 11.80% of their annual covered salary in fiscal year 2021 and the City was required to contribute 17.70%. The City's contributions to the PEPFF for the year ended December 31, 2021 were \$479,593. The City's contributions were equal to the required contributions as set by state statute.

D. PENSION COSTS

1. GERS Pension Costs

At December 31, 2021, the City reported a liability of \$1,669,745 for its proportionate share of GERS's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$50,998. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

received by PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of PERA’s participating employers. The City’s proportionate share was 0.0391% at the end of the measurement period and 0.0392% for the beginning of the period.

For the year ended December 31, 2021, the City recognized pension expense of (\$38,656) for its proportionate share of the GERS’s pension expense. In addition, the City recognized an additional \$4,115 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota’s contribution of \$16 million to the GERS.

At December 31, 2021, the City reported its proportionate share of the GERS’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$10,245	\$51,099
Changes in actuarial assumptions	1,019,512	36,921
Net collective between projected and actual investment earnings	-	1,445,728
Changes in proportion	24,720	20,649
Contributions paid to PERA subsequent to the measurement date	113,071	-
Total	<u>\$1,167,548</u>	<u>\$1,554,397</u>

The \$113,071 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Pension Expense</u>
2022	(\$56,401)
2023	(34,710)
2024	(14,390)
2025	(394,419)
2026	-
Thereafter	-

2. PEPFF Pension Costs

At December 31, 2021, the City reported a liability of \$1,724,411 for its proportionate share of the PEPFF’s net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportionate share of the net pension liability was based on the City’s contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

received from all of PERA’s participating employers. The City’s proportionate share was 0.2234% at the end of the measurement period and 0.2336% for the beginning of the period.

The State of Minnesota also contributed \$18 million to PEPFF during the plan fiscal year ended June 30, 2021. The contribution consisted of \$9 million in direct state aid that meets the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The direct state aid was paid on October 1, 2020.

Thereafter, by October 1 of each year, the state will pay \$9 million to the PEPFF until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. Strong asset returns for the fiscal year ended 2021 will accelerate the phasing out of these state contributions, although we do not anticipate them to be phased out during the fiscal year ending 2022.

The State of Minnesota is included as a non-employer contributing entity in the PEPFF Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9 million in direct state aid. PEPFF employers need to recognize their proportionate share of the State of Minnesota’s pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2021, the City recognized pension expense of (\$248,209) for its proportionate share of the Police and Fire Plan’s pension expense. The City recognized an additional \$14,122 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota’s contribution of \$9 million to the PEPFF.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City also recognized \$20,106 for the year ended December 31, 2021 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota’s on-behalf contributions to the Police and Fire Fund.

At December 31, 2021, the City reported its proportionate share of the PEPFF’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$328,497	\$ -
Changes in actuarial assumptions	2,534,433	844,495
Net collective between projected and actual investment earnings	-	3,287,248
Changes in proportion	289,529	705,260
Contributions paid to PERA subsequent to the measurement date	241,688	-
Total	<u>\$3,394,147</u>	<u>\$4,837,003</u>

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

The \$241,688 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as outflows:

Year Ended December 31,	Pension Expense
2022	(\$1,075,095)
2023	(491,054)
2024	(258,660)
2025	(396,124)
2026	536,389
Thereafter	-

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

E. ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2021 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.25% per year
Investment Rate of Return	7.50%

The long-term investment rate of return is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates deemed to be reasonable by the actuary. An investment return of 6.50% was deemed to be within that range of reasonableness for financial reporting purposes.

Salary growth assumptions in the GERS range in annual increments from 10.25% after one year of service to 3.0% after 29 years of service and 6.0% per year thereafter. In the PEPFF, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service.

Mortality rates for GERS were based on the Pub-2010 General Employee Mortality Table. Mortality rates for PEPFF were based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience. Cost of living benefit increases after retirement are assumed to be 1.25% per year for GERS and 1.0% per year for PEPFF.

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

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

The following changes in actuarial assumptions and plan provisions occurred in 2021:

General Employees Fund

Changes in Actuarial Assumptions:

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

Police and Fire Fund

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality tables for healthy annuitants, disabled annuitants and employees were changed from RP-2014 tables to Pub-2010 Public Safety Mortality tables. The mortality improvement scale was changed from MP-2019 to MN-2020.
- Assumed salary increase and retirement rates were modified as recommended in the July 14, 2020 experience study. The changes result in a decrease in gross salary increase rates, slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.5%	5.10%
International equity	16.5%	5.30%
Fixed income	25.0%	0.75%
Private markets	25.0%	5.90%
Totals	100%	

F. DISCOUNT RATE

The discount rate used to measure the total pension liability in 2021 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERS and the PEPFF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. PENSION LIABILITY SENSITIVITY

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

	1% Decrease in Discount Rate (5.5%)	Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
Proportionate share of the GERS net pension liability	\$3,405,428	\$1,669,745	\$245,512
Proportionate share of the PEPFF net pension liability	\$5,474,714	\$1,724,411	(\$1,349,908)

H. PENSION PLAN FIDUCIARY NET POSITION

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

I. PENSION EXPENSE

Pension expense recognized by the City for the year ended December 31, 2021 is as follows:

GERS	(\$34,541)
PEPFF	(234,087)
Fire Pension Plan (Note 8)	<u>116,950</u>
Total	<u><u>(\$151,678)</u></u>

Note 8 DEFINED BENEFIT PENSION PLAN – FIRE DIVISION

A. PLAN DESCRIPTION

The Lino Lakes Public Safety Department – Fire Division participates in the Statewide Volunteer Firefighter Retirement Plan (SVF), an agent multiple-employer lump-sum defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). The SVF plan covers volunteer firefighters of municipal fire departments or independent nonprofit firefighting corporations that have elected to join the plan. At December 31, 2021 (measurement date), the plan

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

covered 20 active firefighters and one vested terminated fire fighter whose pension benefits are deferred. The plan is established and administered in accordance with Minnesota Statutes, Chapter 353G.

B. BENEFITS PROVIDED

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

C. CONTRIBUTIONS

The SVF is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in *Minnesota Statutes*, and voluntary City contributions. The State of Minnesota contributed \$137,872 in fire state aid to the plan for the year ended December 31, 2021. Required employer contributions are calculated annually based on statutory provisions. The City's statutorily-required contributions to the SVF plan for the year ended December 31, 2021 were \$0. The City's contributions were equal to the required contributions as set by state statute, if applicable.

D. PENSION COSTS

At December 31, 2021, the City reported a net pension asset of \$533,340 for the SVF plan. The net pension asset was measured as of December 31, 2021. The total pension liability used to calculate the net pension asset in accordance with GASB 68 was determined by PERA applying an actuarial formula to specific census data certified by the fire department. The following table presents the changes in net pension liability during the year.

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a-b)
Beginning balance December 31, 2020	\$254,832	\$814,379	(\$559,547)
Changes for the year:			
Service cost	67,890	-	67,890
Interest on pension liability	19,363	-	19,363
Actuarial experience (gains) / losses	59,354	-	59,354
Projected investment earnings	-	48,864	(48,864)
Changes in benefit level	100,057		100,057
Contributions - employer	-	-	-
Contributions - State of MN	-	137,872	(137,872)
Asset (gain) / loss	-	34,428	(34,428)
Benefit payouts	-	-	-
PERA administrative fee	-	(707)	707
Net changes	<u>246,664</u>	<u>220,457</u>	<u>26,207</u>
Balance end of year December 31, 2021	<u>\$501,496</u>	<u>\$1,034,836</u>	<u>(\$533,340)</u>

During 2021, the benefit level per year of service increased from \$5,000 to \$7,000.

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

For the year ended December 31, 2021, the City recognized pension expense of \$116,950.

At December 31, 2021, the City reported deferred outflows and inflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between projected and actual investment earnings	\$ -	\$79,375
Differences between expected and actual economic experience	61,435	58,112
Total	<u>\$61,435</u>	<u>\$137,487</u>

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

<u>Year Ended December 31,</u>	<u>Pension Expense</u>
2022	(\$18,573)
2023	(38,971)
2024	(23,494)
2025	4,986
2026	-
Thereafter	-

E. ACTUARIAL ASSUMPTIONS

The total pension liability at December 31, 2021, was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

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

There were no changes in actuarial assumptions in 2021.

F. DISCOUNT RATE

The discount rate used to measure the total pension liability was 6.0%. The projection of cash flows used to determine the discount rate assumed that contributions to the SVF plan will be made as specified in statute. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. PENSION LIABILITY SENSITIVITY

The following presents the City’s net pension asset for the SVF plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City’s net pension asset would be if it were calculated using a discount rate 1% lower or 1% higher than the current discount rate:

	1% Decrease in Discount Rate (5.0%)	Discount Rate (6.0%)	1% Increase in Discount Rate (7.0%)
Net pension asset	\$498,972	\$533,340	\$566,169

H. PLAN INVESTMENTS

1. Investment Policy

The Minnesota State Board of Investment (SBI) is established by Article XI of the Minnesota Constitution to invest all state funds. Its membership as specified in the Constitution is comprised of the Governor (who is designated as chair of the Board), State Auditor, Secretary of State and State Attorney General.

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

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

2. Asset Allocation

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

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

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

3. Description of Significant Investment Policy Changes During the Year

The SBI made no significant changes to their investment policy during fiscal year 2021 for the Volunteer Firefighter Fund.

I. PENSION PLAN FIDUCIARY NET POSITION

Detailed information about the SVF plan's fiduciary net position as of December 31, 2021 is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained at www.mnpera.org.

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

A. PLAN DESCRIPTION

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

B. BENEFITS PROVIDED

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

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

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

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

C. PARTICIPANTS

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

Active employees	60
Inactive employees or beneficiaries currently receiving benefits	3
Total	<u>63</u>

D. TOTAL OPEB LIABILITY AND CHANGES IN TOTAL OPEB LIABILITY

The City's total OPEB liability of \$502,243 was measured as of December 31, 2021 and was determined by an actuarial valuation as of January 1, 2021. Changes in the total OPEB liability during 2021 were:

Balance - beginning of year	\$613,474
Changes for the year:	
Service cost	65,484
Interest	13,256
Changes of benefit terms	-
Differences between expected and actual experience	(250,908)
Changes in assumptions	93,391
Benefit payments	<u>(32,454)</u>
Net changes	<u>(111,231)</u>
Balance - end of year	<u>\$502,243</u>

The OPEB liability will be liquidated by the general, water and sewer funds.

E. ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

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

Inflation	3.00%
Salary increases	3.00%
Discount rate	2.25%
Investment rate of return	N/A
Healthcare cost trend rates	6.25% for 2021, decreasing 0.25% per year to an ultimate rate of 5% for 2026 and beyond
Retirees' share of benefit-related costs	100%

Since the plan is funded on a pay-as-you-go basis, both the discount rate and the investment rate of return was based on the 20-year AA rated municipal bond rate as of December 31, 2021, obtained from <https://www.spglobal.com/spdji/en/indices/fixed-income/sp-municipal-bond-20-year-high-grade-rate-index/#overview>.

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

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

Based on past experience of the plan, 50% of future retirees are assumed to continue medical coverage until age 65. 15% of future pre-Medicare retirees are assumed to select spousal coverage. No spousal coverage is assumed for other future retirees. 25% of police/fire employees are assumed to retire at age 60, the balance at age 65. 20% of other City employees are assumed to retire at age 62, the balance at age 65.

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

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1%) or 1% higher (3%) than the current discount rate:

	1% Decrease 1.25%	Discount Rate 2.25%	1% Increase 3.25%
Total OPEB liability	\$541,746	\$502,243	\$463,971

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

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.25% decreasing to 4%) or 1% higher (7.25% decreasing to 6%) than the current healthcare cost trend rates:

	1% Decrease (5.25% decreasing to 4%)	Healthcare Cost Trend Rates (6.25% decreasing to 5%)	1% Increase (7.25% decreasing to 6%)
Total OPEB liability	\$430,547	\$502,243	\$589,592

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

For the year ended December 31, 2021, the City recognized \$36,604 of OPEB expense. At December 31, 2021, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	<u>\$92,843</u>	<u>\$450,486</u>

Differences between expected and actual experience relate almost exclusively to the public safety function, and therefore, have been allocated entirely to governmental activities.

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
 December 31, 2021

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

Year Ended December 31,	OPEB Expense
2022	(\$42,136)
2023	(42,136)
2024	(42,136)
2025	(42,136)
2026	(42,136)
Thereafter	(146,963)
	<u><u>(\$357,643)</u></u>

Note 10 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. DEFICIT FUND BALANCES

The City has deficit fund balances at December 31, 2021 as follows:

	Fund Balance Deficit
Major Funds:	
G.O. Improvement Bonds of 2016B	(\$2,470,082)
Nonmajor Funds:	
Tax Increment Financing 1-11	(413,005)

The City intends to fund these deficits through future land sale proceeds and tax increment collections.

B. EXPENDITURES IN EXCESS OF BUDGET

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

	Final Budget	Actual	Overage
General government:			
Engineering/planning	\$109,760	\$114,139	\$4,379

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Note 11 INTERFUND RECEIVABLES AND PAYABLES

Short-term advances to funds that have insufficient cash balances are classified as advances to/from other funds. Long-term interfund loans are classified as interfund loan receivable/payable. A summary of interfund receivables and payables at December 31, 2021 is as follows:

	<u>Receivable</u>	<u>Payable</u>
Short-term advances:		
Nonmajor Funds:		
The Rookery Activity Center	\$ -	\$35,211
Closed Bond Fund	457,303	-
Tax Increment Financing 1-11	-	422,092
	<u>\$457,303</u>	<u>\$457,303</u>
Long-term interfund loans:		
Major Funds:		
G.O. Improvement Bonds of 2016B	\$ -	\$2,470,082
Sewer Fund	559,110	-
Nonmajor Funds:		
Building and Facilities	1,910,972	-
	<u>\$2,470,082</u>	<u>\$2,470,082</u>

Note 12 INTERFUND TRANSFERS

Individual fund transfers for fiscal year 2021 are as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Major Funds:		
General Fund	\$ -	\$951,113
G.O. Improvement Note of 2009A	-	65,330
G.O. Improvement Bonds of 2016B	369,065	-
Area and Unit Charge	-	1,264,474
MSA Construction	65,330	267,126
Pavement Management	1,034,046	-
Water Fund	-	322,933
Nonmajor governmental funds	<u>1,771,600</u>	<u>369,065</u>
Total	<u>\$3,240,041</u>	<u>\$3,240,041</u>

During 2021, transfers were made to provide funding for capital improvement projects and capital outlay in accordance with the City's capital improvement plan. Transfers were also made to provide resources for debt service payments and to allocate financial resources to funds that received benefit from services provided by another fund. These transfers are routine and consistent with past practices.

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Note 13 FUND BALANCE

At December 31, 2021, a summary of the governmental fund balance classifications is as follows:

	General Fund	G.O. Improvement Note of 2009A	G.O. Improvement Bonds of 2016B	Area and Unit Charge	MSA Construction	Pavement Management	Other Governmental Funds	Total
Nonspendable:								
Prepaid items	\$356,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$108,573	\$465,192
Corpus of permanent fund	-	-	-	-	-	-	100,000	100,000
Total nonspendable	<u>356,619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>208,573</u>	<u>565,192</u>
Restricted for:								
Debt service	-	141	-	-	-	-	5,239,863	5,240,004
Capital improvements	-	-	-	-	-	586,675	1,778,971	2,365,646
Blue Heron Days	-	-	-	-	-	-	12,071	12,071
Narcotics & forfeiture funds	-	-	-	-	-	-	188,541	188,541
K-9 Unit purposes	-	-	-	-	-	-	16,232	16,232
Tax increment purposes	-	-	-	-	-	-	580,723	580,723
Environmental purposes	-	-	-	-	-	-	34,189	34,189
Total restricted	<u>0</u>	<u>141</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>586,675</u>	<u>7,850,590</u>	<u>8,437,406</u>
Committed for:								
Future projects	55,566	-	-	-	-	-	-	55,566
Fire turnout gear	15,804	-	-	-	-	-	-	15,804
Economic development	-	-	-	-	-	-	236,839	236,839
Cable TV and communications purposes	-	-	-	-	-	-	270,160	270,160
Recreation purposes	-	-	-	-	-	-	24,132	24,132
Total committed	<u>71,370</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>531,131</u>	<u>602,501</u>
Assigned for:								
Capital improvements	-	-	-	9,659,930	3,134,847	385,973	6,353,034	19,533,784
Unassigned	<u>7,719,761</u>	<u>-</u>	<u>(2,470,082)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(461,236)</u>	<u>4,788,443</u>
Total fund balance	<u>\$8,147,750</u>	<u>\$141</u>	<u>(\$2,470,082)</u>	<u>\$9,659,930</u>	<u>\$3,134,847</u>	<u>\$972,648</u>	<u>\$14,482,092</u>	<u>\$33,927,326</u>

Note 14 PROPERTY UNDER LEASE AGREEMENT

The City entered into an agreement to lease space within its City Hall Complex, which at year end had a cost of \$4,744,742 and a net book value of \$1,172,535, to New Creations Child Care and Learning Center, LLC. The lease expires June 30, 2029, although the City has the option to terminate the lease with no less than 12 months' notice any time after the 61st month of the lease. Approximate future minimum lease payments receivable under the operating lease are as follows:

Year Ending December 31,	Amount
2022	\$90,462
2023	93,196
2024	95,977
2025	98,853
2026	101,822
Thereafter	267,755
	<u>\$748,065</u>

CITY OF LINO LAKES, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Note 15 TAX INCREMENT DISTRICTS

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

The following table reflects values at December 31, 2021:

	TIF 1-5 Cottage Homesteads	TIF 1-10 Panattoni	TIF 1-11 Woods Edge	TIF 1-12 Clearwater Creek
	M.S. 469	M.S. 469	M.S. 469	M.S. 469
Authorizing law				
Year established	1994	2004	2005	2017
Final year of district	2022	2023	2031	2026
Net tax capacity:				
Original	\$128	\$15,869	\$17,901	\$21,416
Current	47,909	267,132	427,289	399,053
Captured - retained	\$47,781	\$251,263	\$409,388	\$377,637

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

TIF District 1-12 has an outstanding pay-as-you-go revenue note. Tax Increment Revenue Note Series 2017 was issued in the principal sum of \$1,200,000. The note is not a general obligation of the City and is payable solely from available tax increments. Accordingly, the note is not reflected in the financial statements of the City. Principal payments are due August 1st and February 1st and are equal to 80% of the Tax Increment revenues collected in the preceding six months. Current year payments on the note totaled \$204,190 and the outstanding balance at December 31, 2021 was \$475,800.

Note 16 COMMITMENTS AND CONTINGENCIES

A. LITIGATION

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

B. FEDERAL AND STATE FUNDS

The City receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2021.

C. COMMITTED CONTRACTS

At December 31, 2021, the City had commitments of \$462,701 for uncompleted construction contracts.

Note 17 RISK MANAGEMENT

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

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

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

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

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

Note 18 RECENTLY ISSUED ACCOUNTING STANDARDS

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

Statement No. 87 *Leases*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2021.

Statement No. 92 *Omnibus 2020*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2021.

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

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

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

The effect these standards may have on future financial statements is not determinable at this time, but it is expected that Statement No. 87 may have a material impact on the financial position and results of operations of the City.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2021

	Budgeted Amounts		2021 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
General property taxes:				
Current and delinquent	\$9,267,367	\$9,327,367	\$9,268,523	(\$58,844)
Penalties and interest	4,000	4,000	11,808	7,808
Total general property taxes	<u>9,271,367</u>	<u>9,331,367</u>	<u>9,280,331</u>	<u>(51,036)</u>
Licenses and permits:				
Business	143,959	83,359	83,348	(11)
Non-business	799,060	1,310,060	1,317,407	7,347
Total licenses and permits	<u>943,019</u>	<u>1,393,419</u>	<u>1,400,755</u>	<u>7,336</u>
Intergovernmental:				
State:				
Police state aid	255,000	246,000	246,117	117
OTS grant	-	30,000	29,163	(837)
MSA maintenance	270,000	247,000	246,536	(464)
Other	28,000	38,000	35,742	(2,258)
County solid waste grant	78,523	61,523	68,721	7,198
Total intergovernmental	<u>631,523</u>	<u>622,523</u>	<u>626,279</u>	<u>3,756</u>
Charges for services:				
General government	22,933	48,933	52,176	3,243
Engineering and planning fees	29,076	34,076	44,385	10,309
Public safety	190,800	160,800	174,492	13,692
Public services	12,250	6,750	16,238	9,488
Investment management charge to other funds	50,000	50,000	50,000	-
Total charges for services	<u>305,059</u>	<u>300,559</u>	<u>337,291</u>	<u>36,732</u>
Fines and forfeits	<u>106,100</u>	<u>74,100</u>	<u>73,206</u>	<u>(894)</u>
Investment earnings	<u>30,000</u>	<u>-</u>	<u>(50,817)</u>	<u>(50,817)</u>
Miscellaneous:				
Gas franchise fees	55,000	55,000	67,620	12,620
Building lease revenue	115,000	115,000	114,154	(846)
Refunds and reimbursements	35,000	60,000	59,468	(532)
Donations	500	500	-	(500)
Other	5,000	5,000	3,087	(1,913)
Total miscellaneous	<u>210,500</u>	<u>235,500</u>	<u>244,329</u>	<u>8,829</u>
 Total revenues	 <u>11,497,568</u>	 <u>11,957,468</u>	 <u>11,911,374</u>	 <u>(46,094)</u>

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2021

	Budgeted Amounts		2021 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures:				
General government:				
Mayor and city council:				
Current:				
Personal services	47,563	47,563	47,030	533
Other services and charges	18,700	21,200	20,474	726
Contractual services	23,500	23,500	23,421	79
Total mayor and city council	89,763	92,263	90,925	1,338
Elections:				
Current:				
Personal services	10,160	10,160	10,075	85
Supplies	500	500	373	127
Other services and charges	2,000	2,000	1,781	219
Contractual services	6,500	4,500	4,215	285
Total elections	19,160	17,160	16,444	716
Administration:				
Current:				
Personal services	506,436	519,936	514,889	5,047
Supplies	-	-	5	(5)
Other services and charges	34,860	18,860	18,037	823
Contractual services	10,539	10,539	12,547	(2,008)
Total administration	551,835	549,335	545,478	3,857
Finance:				
Current:				
Personal services	319,168	319,168	314,625	4,543
Supplies	1,000	1,000	280	720
Other services and charges	255,759	256,759	259,782	(3,023)
Contractual services	110,300	92,300	92,107	193
Total finance	686,227	669,227	666,794	2,433
Cable TV:				
Current:				
Personal services	-	-	(2)	2
Contractual services	2,658	-	-	-
Total cable tv	2,658	0	(2)	2
Legal consultants:				
Current:				
Contractual services	135,000	125,000	119,890	5,110
Engineering/planning:				
Current:				
Contractual services	107,160	107,160	111,129	(3,969)
Capital outlay	2,600	2,600	3,010	(410)
Total engineering/planning	109,760	109,760	114,139	(4,379)

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2021

	Budgeted Amounts		2021 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures: (continued)				
General government: (continued)				
Charter commission:				
Current:				
Other services and charges	2,500	1,000	302	698
Government buildings:				
Current:				
Personal services	2,511	2,511	2,510	1
Supplies	42,400	42,400	37,998	4,402
Other services and charges	378,475	387,475	385,290	2,185
Contractual services	71,200	98,200	98,024	176
Capital outlay	-	6,000	5,863	137
Total government buildings	494,586	536,586	529,685	6,901
Total general government	2,091,489	2,100,331	2,083,655	16,676
Public safety:				
Police:				
Current:				
Personal services	4,099,954	3,819,954	3,759,351	60,603
Supplies	46,630	46,630	39,164	7,466
Other services and charges	166,524	166,524	162,885	3,639
Contractual services	51,839	51,839	49,119	2,720
Capital outlay	3,100	3,100	3,100	-
Total police	4,368,047	4,088,047	4,013,619	74,428
Fire protection:				
Current:				
Personal services	535,860	432,860	427,306	5,554
Supplies	26,900	26,900	23,597	3,303
Other services and charges	91,560	75,756	75,495	261
Contractual services	44,565	34,565	32,386	2,179
Total fire protection	698,885	570,081	558,784	11,297
Building inspection:				
Current:				
Personal services	359,765	350,605	347,243	3,362
Supplies	2,150	2,150	970	1,180
Other services and charges	11,440	11,440	11,142	298
Contractual services	3,325	41,875	41,549	326
Total building inspection	376,680	406,070	400,904	5,166
Total public safety	5,443,612	5,064,198	4,973,307	90,891

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2021

	Budgeted Amounts		2021 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Public services:				
Streets:				
Current:				
Personal services	626,152	613,152	607,132	6,020
Supplies	151,000	144,500	134,687	9,813
Other services and charges	110,600	95,600	92,460	3,140
Contractual services	103,500	119,000	119,092	(92)
Capital outlay	17,500	17,500	18,007	(507)
Total streets	<u>1,008,752</u>	<u>989,752</u>	<u>971,378</u>	<u>18,374</u>
Fleet:				
Current:				
Personal services	218,294	215,294	212,963	2,331
Supplies	183,000	182,000	180,493	1,507
Other services and charges	85,865	85,865	87,419	(1,554)
Contractual services	67,000	52,500	44,820	7,680
Capital outlay	5,000	5,000	4,680	320
Total fleet	<u>559,159</u>	<u>540,659</u>	<u>530,375</u>	<u>10,284</u>
Parks:				
Current:				
Personal services	497,044	482,544	477,798	4,746
Supplies	45,000	37,000	34,651	2,349
Other services and charges	50,550	75,550	72,022	3,528
Contractual services	97,700	129,700	129,288	412
Capital outlay	-	375,000	369,434	5,566
Total parks	<u>690,294</u>	<u>1,099,794</u>	<u>1,083,193</u>	<u>16,601</u>
Recreation:				
Current:				
Other services and charges	-	34,745	34,745	-
Total recreation	<u>0</u>	<u>34,745</u>	<u>34,745</u>	<u>0</u>
Total public services	<u>2,258,205</u>	<u>2,664,950</u>	<u>2,619,691</u>	<u>45,259</u>

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2021

	Budgeted Amounts		2021 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Conservation of natural resources:				
Forestry:				
Current:				
Personal services	37,775	37,775	37,703	72
Supplies	3,250	3,250	611	2,639
Other services and charges	380	380	373	7
Contractual services	30,000	37,000	36,790	210
Total forestry	<u>71,405</u>	<u>78,405</u>	<u>75,477</u>	<u>2,928</u>
Environmental:				
Current:				
Personal services	51,811	43,811	42,250	1,561
Supplies	1,000	1,000	745	255
Other services and charges	9,430	9,430	5,679	3,751
Contractual services	1,100	1,100	-	1,100
Total environmental	<u>63,341</u>	<u>55,341</u>	<u>48,674</u>	<u>6,667</u>
Solid waste abatement:				
Current:				
Personal services	47,503	41,003	38,476	2,527
Supplies	1,100	1,100	713	387
Other services and charges	7,220	2,720	2,871	(151)
Contractual services	22,700	16,700	16,036	664
Total solid waste abatement	<u>78,523</u>	<u>61,523</u>	<u>58,096</u>	<u>3,427</u>
Total conservation of natural resources	<u>213,269</u>	<u>195,269</u>	<u>182,247</u>	<u>13,022</u>
Community development:				
Community development:				
Current:				
Personal services	226,155	226,155	225,098	1,057
Supplies	100	100	30	70
Other services and charges	7,900	7,900	5,513	2,387
Contractual services	1,025	1,025	702	323
Total community development	<u>235,180</u>	<u>235,180</u>	<u>231,343</u>	<u>3,837</u>
Economic development:				
Current:				
Personal services	21,219	27,419	25,775	1,644
Other services and charges	14,040	36,040	33,611	2,429
Contractual services	73,225	54,225	55,899	(1,674)
Total economic development	<u>108,484</u>	<u>117,684</u>	<u>115,285</u>	<u>2,399</u>

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2021

	Budgeted Amounts		2021 Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures: (continued)				
Planning and zoning commission:				
Current:				
Personal services	113,598	113,598	113,369	229
Supplies	200	200	159	41
Other services and charges	16,250	16,250	13,446	2,804
Contractual services	38,000	13,000	7,731	5,269
Total planning and zoning commission	<u>168,048</u>	<u>143,048</u>	<u>134,705</u>	<u>8,343</u>
Total community development	<u>511,712</u>	<u>495,912</u>	<u>481,333</u>	<u>14,579</u>
Other:				
Contingency	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>10,593,287</u>	<u>10,520,660</u>	<u>10,340,233</u>	<u>180,427</u>
Revenues over (under) expenditures	<u>904,281</u>	<u>1,436,808</u>	<u>1,571,141</u>	<u>134,333</u>
Other financing sources (uses):				
Transfers out	<u>(926,113)</u>	<u>(951,113)</u>	<u>(951,113)</u>	<u>-</u>
Net change in fund balance	<u>(\$21,832)</u>	<u>\$485,695</u>	620,028	<u>\$134,333</u>
Fund balance - January 1			<u>7,527,722</u>	
Fund balance - December 31			<u>\$8,147,750</u>	

See accompanying notes to the required supplementary information.

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

Statement 11

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

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

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY -
 GENERAL EMPLOYEES RETIREMENT FUND
 For The Last Ten Years

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

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

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 13

SCHEDULE OF PENSION CONTRIBUTIONS - GENERAL EMPLOYEES RETIREMENT FUND

For The Last Ten Years

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

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

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 14

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

For The Last Ten Years

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

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

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 15

SCHEDULE OF PENSION CONTRIBUTIONS - PUBLIC EMPLOYEES POLICE AND FIRE FUND

For The Last Ten Years

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

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

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 16

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

LINO LAKES PUBLIC SAFETY DEPARTMENT - FIRE DIVISION

For The Last Ten Years

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

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

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

CITY OF LINO LAKES, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 17

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

For The Last Ten Years

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

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

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

See accompanying notes to the required supplementary information.

CITY OF LINO LAKES, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2021

Note A LEGAL COMPLIANCE – BUDGETS

The General Fund budget is legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the department level for the General Fund.

Note B OPEB INFORMATION

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

Note C PENSION INFORMATION

PERA – General Employees Retirement Fund

2021 Changes in Actuarial Assumptions:

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

2020 Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were decreased 0.25% and assumed rates of retirement were changed resulting in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination and disability were also changed.
- Base mortality tables were changed from RP-2014 tables to Pub-2010 tables, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

2020 Changes in Plan Provisions:

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

2019 Changes in Actuarial Assumptions:

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

2019 Changes in the Plan Provisions:

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

CITY OF LINO LAKES, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2021

2018 Changes in Actuarial Assumptions:

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

2017 Changes in Actuarial Assumptions:

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

2016 Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

PERA – Public Employees Police and Fire Fund

2021 Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality tables for healthy annuitants, disabled annuitants and employees were changed from RP-2014 tables to Pub-2010 Public Safety Mortality tables. The mortality improvement scale was changed from MP-2019 to MN-2020.
- Assumed salary increase and retirement rates were modified as recommended in the July 14, 2020 experience study. The changes result in a decrease in gross salary increase rates, slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%.

2020 Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2018 to MP-2019.

2019 Changes in Actuarial Assumptions:

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

CITY OF LINO LAKES, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2021

2018 Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2016 to MP-2017.

2017 Changes in Actuarial Assumptions:

- The single discount rate was changed from 5.6% to 7.5%.
- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2 percent for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1.00% for all years to 1.00% per year through 2064 and 2.50% thereafter.

2016 Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Single Employer – Fire Division

During 2021, the benefit level per year of service increased from \$5,000 to \$7,000. There have been no other factors, such as changes to assumptions, that affect trends in the amounts reported since the Fire Division was created.

- This page intentionally left blank -

**COMBINING AND INDIVIDUAL NONMAJOR
FUND FINANCIAL STATEMENTS AND SCHEDULES**

- This page intentionally left blank -

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and payment of, interest, principal and related costs on general long-term debt.

CAPITAL PROJECT FUNDS

Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

PERMANENT FUNDS

Permanent Funds account for financial resources that are legally restricted to the extent that only earnings, and not the principal, may be used for purposes that support the City's programs.

The City maintains one permanent fund – the Environment and Stewardship Fund. This fund accounts for the use of funds received for environmental maintenance and improvements in the Foxborough area, as well as funds received for the Preserve area.

CITY OF LINO LAKES, MINNESOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2021

Statement 18

	Special Revenue	Debt Service	Capital Project	Permanent Fund Environment & Stewardship Fund	Total Nonmajor Governmental Funds
Assets					
Cash and investments	\$1,922,627	\$5,241,849	\$6,578,603	\$142,603	\$13,885,682
Due from other governmental units	30,457	-	-	-	30,457
Accounts receivable - net	1,969	-	4,680	-	6,649
Prepaid items	108,573	-	-	-	108,573
Advances to other funds	-	-	457,303	-	457,303
Taxes receivable:					
Due from county	-	-	9,361	-	9,361
Special assessments receivable:					
Due from county	-	14	245	-	259
Delinquent	-	-	1,387	-	1,387
Deferred	-	569,840	1,024,075	-	1,593,915
Interfund loan receivable	-	-	1,910,972	-	1,910,972
Total assets	\$2,063,626	\$5,811,703	\$9,986,626	\$142,603	\$18,004,558
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities:					
Accounts payable	\$45,462	\$2,000	\$201,757	\$8,414	\$257,633
Due to other governmental units	3,822	-	-	-	3,822
Advances from other funds	35,211	-	422,092	-	457,303
Retainage payable	-	-	25,684	-	25,684
Unearned revenue	1,170,814	-	11,908	-	1,182,722
Total liabilities	1,255,309	2,000	661,441	8,414	1,927,164
Deferred inflows of resources:					
Unavailable revenue	-	569,840	1,025,462	-	1,595,302
Fund balance:					
Nonspendable	108,573	-	-	100,000	208,573
Restricted	216,844	5,239,863	2,359,694	34,189	7,850,590
Committed	531,131	-	-	-	531,131
Assigned	-	-	6,353,034	-	6,353,034
Unassigned	(48,231)	-	(413,005)	-	(461,236)
Total fund balance	808,317	5,239,863	8,299,723	134,189	14,482,092
Total liabilities, deferred inflows of resources, and fund balance	\$2,063,626	\$5,811,703	\$9,986,626	\$142,603	\$18,004,558

CITY OF LINO LAKES, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2021

Statement 19

	Special Revenue	Debt Service	Capital Project	Permanent Fund Environment & Stewardship Fund	Total Nonmajor Governmental Funds
Revenues:					
General property taxes	\$ -	\$1,909,448	\$ -	\$ -	\$1,909,448
Tax increment	-	-	873,310	-	873,310
Special assessments	-	96,013	178,784	-	274,797
Intergovernmental	198,783	-	-	-	198,783
Charges for services	63,610	-	1,464,054	-	1,527,664
Fines and forfeits	40,153	-	-	-	40,153
Investment earnings	(4,048)	(22,120)	(32,336)	(766)	(59,270)
Miscellaneous	18,464	37,526	199,134	8,800	263,924
Total revenues	<u>316,962</u>	<u>2,020,867</u>	<u>2,682,946</u>	<u>8,034</u>	<u>5,028,809</u>
Expenditures:					
Current:					
General government	1,481	-	181,616	-	183,097
Public safety	57,454	-	-	-	57,454
Public services	158,238	-	262,144	-	420,382
Community development	-	-	318,860	21,814	340,674
Capital outlay:					
Public safety	47,223	-	205,432	-	252,655
Public services	-	-	1,453,219	-	1,453,219
Debt service:					
Principal	-	2,639,000	-	-	2,639,000
Interest and fiscal charges	-	695,506	-	-	695,506
Total expenditures	<u>264,396</u>	<u>3,334,506</u>	<u>2,421,271</u>	<u>21,814</u>	<u>6,041,987</u>
Revenues over (under) expenditures	<u>52,566</u>	<u>(1,313,639)</u>	<u>261,675</u>	<u>(13,780)</u>	<u>(1,013,178)</u>
Other financing sources (uses):					
Transfers in	-	1,531,600	240,000	-	1,771,600
Transfers out	-	-	(369,065)	-	(369,065)
Issuance of debt	-	18,890	-	-	18,890
Proceeds from sale of capital assets	-	-	398,355	-	398,355
Total other financing sources (uses)	<u>0</u>	<u>1,550,490</u>	<u>269,290</u>	<u>0</u>	<u>1,819,780</u>
Net change in fund balance	52,566	236,851	530,965	(13,780)	806,602
Fund balance - January 1	<u>755,751</u>	<u>5,003,012</u>	<u>7,768,758</u>	<u>147,969</u>	<u>13,675,490</u>
Fund balance - December 31	<u>\$808,317</u>	<u>\$5,239,863</u>	<u>\$8,299,723</u>	<u>\$134,189</u>	<u>\$14,482,092</u>

- This page intentionally left blank -

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for particular purposes. The City maintained the following nonmajor Special Revenue Funds during the year.

Program Recreation – established to account for various self-supporting recreational programs.

The Rookery Activity Center – established to account for activities relating to The Rookery Activity Center.

Economic Development Authority – established to account for the receipt and uses of funds for economic development purposes.

Cable TV and Communications Fund – established to account for activities relating to Cable TV and Communications.

Blue Heron Days – established to account for the activities associated with the Blue Heron Days festival.

Federal Forfeitures - Justice – established to account for activities associated with the receipt and use of equitable sharing paid from the U.S. Department of Justice Asset Forfeiture Fund.

State Narcotics Forfeitures – established to account for activities associated with the receipt and use of state narcotics forfeitures.

DUI Forfeitures – established to account for activities associated with the receipt and use of DUI forfeitures.

Other Forfeitures – established to account for activities associated with the receipt and use of other forfeitures.

Federal Forfeitures - Treasury – established to account for activities associated with the receipt and use of equitable sharing paid from the U.S. Department of Treasury Forfeiture Fund.

K-9 Unit – accounts for donations received by the City which are restricted for K-9 Unit purposes.

American Rescue Plan Act Funds – accounts for American Rescue Plan Act funds received by the City.

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2021

	201 Program Recreation	202 The Rookery Activity Center	203 Economic Development Authority	204 Cable TV and Communications Fund	205 Blue Heron Days
Assets					
Cash and investments	\$24,132	\$ -	\$236,839	\$270,160	\$12,071
Due from other governmental units	-	30,457	-	-	-
Accounts receivable - net	-	1,969	-	-	-
Prepaid items	-	108,573	-	-	-
Total assets	\$24,132	\$140,999	\$236,839	\$270,160	\$12,071
Liabilities and Fund Balance					
Liabilities:					
Accounts payable	\$ -	\$41,624	\$ -	\$ -	\$ -
Due to other governmental units	-	3,822	-	-	-
Advances from other funds	-	35,211	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	-	80,657	-	-	-
Fund balance:					
Nonspendable	-	108,573	-	-	-
Restricted	-	-	-	-	12,071
Committed	24,132	-	236,839	270,160	-
Unassigned	-	(48,231)	-	-	-
Total fund balance	24,132	60,342	236,839	270,160	12,071
Total liabilities and fund balance	\$24,132	\$140,999	\$236,839	\$270,160	\$12,071

206 Federal Forfeitures - Justice	207 State Narcotics Forfeitures	208 DUI Forfeitures	209 Other Forfeitures	210 Federal Forfeitures - Treasury	211 K-9 Unit	213 American Rescue Plan Act Funds	Total Nonmajor Special Revenue Funds
\$33,207	\$44,612	\$74,827	\$1,375	\$37,674	\$16,916	\$1,170,814	\$1,922,627
-	-	-	-	-	-	-	30,457
-	-	-	-	-	-	-	1,969
-	-	-	-	-	-	-	108,573
<u>\$33,207</u>	<u>\$44,612</u>	<u>\$74,827</u>	<u>\$1,375</u>	<u>\$37,674</u>	<u>\$16,916</u>	<u>\$1,170,814</u>	<u>\$2,063,626</u>
\$ -	\$ -	\$3,154	\$ -	\$ -	\$684	\$ -	\$45,462
-	-	-	-	-	-	-	3,822
-	-	-	-	-	-	-	35,211
-	-	-	-	-	-	1,170,814	1,170,814
-	-	3,154	-	-	684	1,170,814	1,255,309
-	-	-	-	-	-	-	108,573
33,207	44,612	71,673	1,375	37,674	16,232	-	216,844
-	-	-	-	-	-	-	531,131
-	-	-	-	-	-	-	(48,231)
<u>33,207</u>	<u>44,612</u>	<u>71,673</u>	<u>1,375</u>	<u>37,674</u>	<u>16,232</u>	<u>0</u>	<u>808,317</u>
<u>\$33,207</u>	<u>\$44,612</u>	<u>\$74,827</u>	<u>\$1,375</u>	<u>\$37,674</u>	<u>\$16,916</u>	<u>\$1,170,814</u>	<u>\$2,063,626</u>

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2021

	201 Program Recreation	202 The Rookery Activity Center	203 Economic Development Authority	204 Cable TV and Communications Fund	205 Blue Heron Days
Revenues:					
Intergovernmental	\$ -	\$198,783	\$ -	\$ -	\$ -
Charges for services	-	-	-	63,610	-
Fines and forfeits	-	-	-	-	-
Investment earnings	(123)	(3)	(1,278)	(1,422)	(62)
Miscellaneous	-	14,270	-	-	4,194
Total revenues	<u>(123)</u>	<u>213,050</u>	<u>(1,278)</u>	<u>62,188</u>	<u>4,132</u>
Expenditures:					
Current:					
General government	-	-	383	1,098	-
Public safety	-	-	-	-	-
Public services	-	152,708	-	-	5,530
Capital outlay:					
Public safety	-	-	-	-	-
Total expenditures	<u>0</u>	<u>152,708</u>	<u>383</u>	<u>1,098</u>	<u>5,530</u>
Revenues over (under) expenditures	(123)	60,342	(1,661)	61,090	(1,398)
Fund balance - January 1	<u>24,255</u>	<u>-</u>	<u>238,500</u>	<u>209,070</u>	<u>13,469</u>
Fund balance - December 31	<u><u>\$24,132</u></u>	<u><u>\$60,342</u></u>	<u><u>\$236,839</u></u>	<u><u>\$270,160</u></u>	<u><u>\$12,071</u></u>

206 Federal Forfeitures - Justice	207 State Narcotics Forfeitures	208 DUI Forfeitures	209 Other Forfeitures	210 Federal Forfeitures - Treasury	211 K-9 Unit	213 American Rescue Plan Act Funds	Total Nonmajor Special Revenue Funds
-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$198,783
-	-	-	-	-	-	-	63,610
26,081	185	13,887	-	-	-	-	40,153
(171)	(289)	(398)	(8)	(184)	(110)	-	(4,048)
-	-	-	-	-	-	-	18,464
<u>25,910</u>	<u>(104)</u>	<u>13,489</u>	<u>(8)</u>	<u>(184)</u>	<u>(110)</u>	<u>0</u>	<u>316,962</u>
-	-	-	-	-	-	-	1,481
6,776	30,982	10,295	185	3,448	5,768	-	57,454
-	-	-	-	-	-	-	158,238
-	-	-	-	47,223	-	-	47,223
<u>6,776</u>	<u>30,982</u>	<u>10,295</u>	<u>185</u>	<u>50,671</u>	<u>5,768</u>	<u>0</u>	<u>264,396</u>
19,134	(31,086)	3,194	(193)	(50,855)	(5,878)	0	52,566
14,073	75,698	68,479	1,568	88,529	22,110	-	755,751
<u>\$33,207</u>	<u>\$44,612</u>	<u>\$71,673</u>	<u>\$1,375</u>	<u>\$37,674</u>	<u>\$16,232</u>	<u>\$0</u>	<u>\$808,317</u>

- This page intentionally left blank -

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, interest, principal and related costs on general long-term debt. The City's Debt Service Funds account for four types of bonded indebtedness:

General Debt Bonds – are repaid primarily from property taxes.

Improvement Bonds and Notes – are repaid primarily from special assessments.

Public Facility Lease Revenue Bonds – are repaid primarily from lease revenues received from the EDA leasing the buildings to the City of Lino Lakes and other tenants.

Revenue Bonds – these bonds were issued to finance various improvements and will be repaid primarily from pledged revenues derived from the constructed assets.

Capital Note – this note was issued to finance cable communications equipment and will be repaid from revenues derived from franchise fees.

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
December 31, 2021

	315 Certificates of Indebtedness	332 G.O. TIF Bonds of 2007A	335 G.O. Bonds of 2012A	336 G.O. Improvement Bonds of 2013A	337 G.O. Improvement Bonds of 2014A
Assets					
Cash and investments	\$305,991	\$148,378	\$220,066	\$361,493	\$389,813
Special assessments receivable:					
Due from county	-	-	-	-	-
Deferred	-	-	-	168,849	-
Total assets	\$305,991	\$148,378	\$220,066	\$530,342	\$389,813
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities:					
Accounts payable	\$ -	\$200	\$200	\$200	\$200
Deferred inflows of resources:					
Unavailable revenue	-	-	-	168,849	-
Fund balance:					
Restricted	305,991	148,178	219,866	361,293	389,613
Total liabilities, deferred inflows of resources, and fund balance	\$305,991	\$148,378	\$220,066	\$530,342	\$389,813

338 G.O. Bonds of 2015A	339 EDA Lease Revenue Bonds of 2015B	340 G.O. Capital Note of 2016A	341 G.O. Utility Revenue Bonds of 2016A	343 G.O. Tax Abatement Bonds of 2016C	344 G.O. Bonds of 2018A	345 G.O. Utility Revenue Bonds of 2020A	346 G.O. Bonds of 2021A	Total Nonmajor Debt Service Funds
\$652,008	\$336,699	\$1,595	\$268,250	\$436,348	\$1,871,556	\$230,843	\$18,809	\$5,241,849
-	-	-	-	-	14	-	-	14
-	-	-	-	-	400,991	-	-	569,840
<u>\$652,008</u>	<u>\$336,699</u>	<u>\$1,595</u>	<u>\$268,250</u>	<u>\$436,348</u>	<u>\$2,272,561</u>	<u>\$230,843</u>	<u>\$18,809</u>	<u>\$5,811,703</u>
\$200	\$200	\$ -	\$200	\$200	\$200	\$200	\$ -	\$2,000
-	-	-	-	-	400,991	-	-	569,840
651,808	336,499	1,595	268,050	436,148	1,871,370	230,643	18,809	5,239,863
<u>\$652,008</u>	<u>\$336,699</u>	<u>\$1,595</u>	<u>\$268,250</u>	<u>\$436,348</u>	<u>\$2,272,561</u>	<u>\$230,843</u>	<u>\$18,809</u>	<u>\$5,811,703</u>

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
For The Year Ended December 31, 2021

	315 Certificates of Indebtedness	332 G.O. TIF Bonds of 2007A	335 G.O. Bonds of 2012A	336 G.O. Improvement Bonds of 2013A	337 G.O. Improvement Bonds of 2014A	338 G.O. Bonds of 2015A
Revenues:						
General property taxes	\$352,286	\$ -	\$175,896	\$ -	\$ -	\$266,923
Special assessments	-	-	-	39,000	-	-
Investment earnings	(2,258)	(818)	(651)	(1,833)	(2,111)	(2,720)
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>350,028</u>	<u>(818)</u>	<u>175,245</u>	<u>37,167</u>	<u>(2,111)</u>	<u>264,203</u>
Expenditures:						
Debt service:						
Principal	326,000	230,000	160,000	60,000	390,000	205,000
Interest and fiscal charges	9,510	37,826	9,260	9,700	17,090	51,962
Total expenditures	<u>335,510</u>	<u>267,826</u>	<u>169,260</u>	<u>69,700</u>	<u>407,090</u>	<u>256,962</u>
Revenues over (under) expenditures	<u>14,518</u>	<u>(268,644)</u>	<u>5,985</u>	<u>(32,533)</u>	<u>(409,201)</u>	<u>7,241</u>
Other financing sources (uses):						
Transfers in	-	267,126	-	-	125,601	-
Issuance of debt	-	-	-	-	-	-
Total other financing sources (uses)	<u>0</u>	<u>267,126</u>	<u>0</u>	<u>0</u>	<u>125,601</u>	<u>0</u>
Net change in fund balance	14,518	(1,518)	5,985	(32,533)	(283,600)	7,241
Fund balance - January 1	<u>291,473</u>	<u>149,696</u>	<u>213,881</u>	<u>393,826</u>	<u>673,213</u>	<u>644,567</u>
Fund balance - December 31	<u>\$305,991</u>	<u>\$148,178</u>	<u>\$219,866</u>	<u>\$361,293</u>	<u>\$389,613</u>	<u>\$651,808</u>

339 EDA Lease Revenue Bonds of 2015B	340 G.O. Capital Note of 2016A	341 G.O. Utility Revenue Bonds of 2016A	343 G.O. Tax Abatement Bonds of 2016C	344 G.O. Bonds of 2018A	345 G.O. Utility Revenue Bonds of 2020A	346 G.O. Bonds of 2021A	Total Nonmajor Debt Service Funds
\$316,877	\$ -	\$ -	\$313,567	\$483,899	\$ -	\$ -	\$1,909,448
-	-	-	-	57,013	-	-	96,013
(977)	(5)	(1,456)	(1,391)	(7,751)	(68)	(81)	(22,120)
-	37,526	-	-	-	-	-	37,526
315,900	37,521	(1,456)	312,176	533,161	(68)	(81)	2,020,867
180,000	33,000	140,000	275,000	365,000	275,000	-	2,639,000
120,137	4,526	19,550	11,072	267,111	137,762	-	695,506
300,137	37,526	159,550	286,072	632,111	412,762	0	3,334,506
15,763	(5)	(161,006)	26,104	(98,950)	(412,830)	(81)	(1,313,639)
-	-	158,900	-	336,182	643,791	-	1,531,600
-	-	-	-	-	-	18,890	18,890
0	0	158,900	0	336,182	643,791	18,890	1,550,490
15,763	(5)	(2,106)	26,104	237,232	230,961	18,809	236,851
320,736	1,600	270,156	410,044	1,634,138	(318)	-	5,003,012
\$336,499	\$1,595	\$268,050	\$436,148	\$1,871,370	\$230,643	\$18,809	\$5,239,863

- This page intentionally left blank -

CAPITAL PROJECT FUNDS

Capital Project Funds account for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds. The City maintained the following nonmajor Capital Project Funds during the year:

Closed Bond Fund – to account for excess funds from matured bond issues.

Building and Facilities – to account for the activities associated with the maintenance and replacement of municipal buildings and facilities.

Capital Equipment Revolving – to account for proceeds from Equipment Certificates and funds held to purchase capital equipment.

Office Equipment Revolving – to account for the receipt and use of funds for office equipment purchases.

Dedicated Parks – to account for the receipts and use of monies collected from park dedication fees.

Tax Increment Financing Funds – to account for development projects financed with tax increments.

Surface Water Management – to account for the financing of surface water management and storm water improvements.

Street Reconstruction – to account for the financing of future reconstruction of City streets.

Surface Water Maintenance – to account for surface water maintenance activities.

Park and Trail Improvements – to account for park and trail improvement activities.

Comp Plan Update – this fund accounts for the financing sources received and expenditures incurred to update the City's Comprehensive Plan.

- This page intentionally left blank -

	301 Closed Bond Fund	401 Building and Facilities	402 Capital Equipment Revolving	403 Office Equipment Revolving	405 Dedicated Parks
Assets					
Cash and investments	\$231,682	\$703,452	\$277,132	\$49,675	\$1,797,135
Accounts receivable - net	-	-	4,680	-	-
Advances to other funds	457,303	-	-	-	-
Taxes receivable:					
Due from county	-	-	-	-	-
Special assessments receivable:					
Due from county	-	-	-	-	-
Delinquent	-	-	-	-	-
Deferred	-	-	-	-	-
Interfund loan receivable	-	1,910,972	-	-	-
Total assets	\$688,985	\$2,614,424	\$281,812	\$49,675	\$1,797,135
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities:					
Accounts payable	\$ -	\$2,500	\$30,295	\$2,104	\$18,164
Advances from other funds	-	-	-	-	-
Retainage payable	-	-	-	-	-
Unearned revenue	-	11,908	-	-	-
Total liabilities	0	14,408	30,295	2,104	18,164
Deferred inflows of resources:					
Unavailable revenue	-	-	-	-	-
Fund balance:					
Restricted	-	-	-	-	1,778,971
Assigned	688,985	2,600,016	251,517	47,571	-
Unassigned	-	-	-	-	-
Total fund balance	688,985	2,600,016	251,517	47,571	1,778,971
Total liabilities, deferred inflows of resources, and fund balance	\$688,985	\$2,614,424	\$281,812	\$49,675	\$1,797,135

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
December 31, 2021

	411 Tax Increment <u>Financing 1-5</u>	417 Tax Increment <u>Financing 1-10</u>	418 Tax Increment <u>Financing 1-11</u>	419 Tax Increment <u>Financing 1-12</u>
Assets				
Cash and investments	\$395,352	\$1,590	\$ -	\$285,848
Accounts receivable - net	-	-	-	-
Advances to other funds	-	-	-	-
Taxes receivable:				
Due from county	-	-	9,210	151
Special assessments receivable:				
Due from county	-	-	-	-
Delinquent	-	-	-	-
Deferred	-	-	-	-
Interfund loan receivable	-	-	-	-
Total assets	<u><u>\$395,352</u></u>	<u><u>\$1,590</u></u>	<u><u>\$9,210</u></u>	<u><u>\$285,999</u></u>
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$ -	\$123	\$123	\$102,095
Advances from other funds	-	-	422,092	-
Contracts payable	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u><u>0</u></u>	<u><u>123</u></u>	<u><u>422,215</u></u>	<u><u>102,095</u></u>
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Fund balance:				
Restricted	395,352	1,467	-	183,904
Assigned	-	-	-	-
Unassigned	-	-	(413,005)	-
Total fund balance	<u><u>395,352</u></u>	<u><u>1,467</u></u>	<u><u>(413,005)</u></u>	<u><u>183,904</u></u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$395,352</u></u>	<u><u>\$1,590</u></u>	<u><u>\$9,210</u></u>	<u><u>\$285,999</u></u>

422 Surface Water Management	423 Street Reconstruction	424 Surface Water Maintenance	425 Park and Trail Improvements	484 Comp Plan Update	Total Nonmajor Capital Project Funds
\$1,801,144	\$567,829	\$236,988	\$204,942	\$25,834	\$6,578,603
-	-	-	-	-	4,680
-	-	-	-	-	457,303
-	-	-	-	-	9,361
245	-	-	-	-	245
1,387	-	-	-	-	1,387
982,014	42,061	-	-	-	1,024,075
-	-	-	-	-	1,910,972
<u>\$2,784,790</u>	<u>\$609,890</u>	<u>\$236,988</u>	<u>\$204,942</u>	<u>\$25,834</u>	<u>\$9,986,626</u>
\$24,870	\$ -	\$3,682	\$10,156	\$7,645	\$201,757
-	-	-	-	-	422,092
25,684	-	-	-	-	25,684
-	-	-	-	-	11,908
<u>50,554</u>	<u>0</u>	<u>3,682</u>	<u>10,156</u>	<u>7,645</u>	<u>661,441</u>
<u>983,401</u>	<u>42,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,025,462</u>
-	-	-	-	-	2,359,694
1,750,835	567,829	233,306	194,786	18,189	6,353,034
-	-	-	-	-	(413,005)
<u>1,750,835</u>	<u>567,829</u>	<u>233,306</u>	<u>194,786</u>	<u>18,189</u>	<u>8,299,723</u>
<u>\$2,784,790</u>	<u>\$609,890</u>	<u>\$236,988</u>	<u>\$204,942</u>	<u>\$25,834</u>	<u>\$9,986,626</u>

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECT FUNDS
For The Year Ended December 31, 2021

	301 Closed Bond Fund	401 Building and Facilities	402 Capital Equipment Revolving	403 Office Equipment Revolving	405 Dedicated Parks
Revenues:					
Tax increment	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	14,334	-	-	-	-
Charges for services	-	209,343	-	-	477,470
Investment earnings	(5,921)	(1,471)	(2,348)	(346)	(7,586)
Miscellaneous	-	-	2,371	-	681
Total revenues	<u>8,413</u>	<u>207,872</u>	<u>23</u>	<u>(346)</u>	<u>470,565</u>
Expenditures:					
Current:					
General government	3,890	141,783	-	35,943	-
Public services	-	-	-	-	-
Community development	-	-	-	-	-
Capital outlay:					
Public safety	-	-	205,432	-	-
Public services	-	-	263,850	-	18,630
Total expenditures	<u>3,890</u>	<u>141,783</u>	<u>469,282</u>	<u>35,943</u>	<u>18,630</u>
Revenues over (under) expenditures	<u>4,523</u>	<u>66,089</u>	<u>(469,259)</u>	<u>(36,289)</u>	<u>451,935</u>
Other financing sources (uses):					
Transfers in	-	-	-	25,000	-
Transfers out	-	-	-	-	-
Proceeds from sale of capital assets	-	-	140,120	-	-
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>140,120</u>	<u>25,000</u>	<u>0</u>
Net change in fund balance	4,523	66,089	(329,139)	(11,289)	451,935
Fund balance - January 1	<u>684,462</u>	<u>2,533,927</u>	<u>580,656</u>	<u>58,860</u>	<u>1,327,036</u>
Fund balance - December 31	<u>\$688,985</u>	<u>\$2,600,016</u>	<u>\$251,517</u>	<u>\$47,571</u>	<u>\$1,778,971</u>

411 Tax Increment Financing 1-5	417 Tax Increment Financing 1-10	418 Tax Increment Financing 1-11	419 Tax Increment Financing 1-12	422 Surface Water Management	423 Street Reconstruction
\$51,352	\$170,258	\$395,575	\$256,125	\$ -	\$ -
-	-	-	-	151,974	12,476
-	-	-	-	777,241	-
-	-	-	-	(8,797)	(3,027)
-	-	-	-	194,104	-
<u>51,352</u>	<u>170,258</u>	<u>395,575</u>	<u>256,125</u>	<u>1,114,522</u>	<u>9,449</u>
-	-	-	-	-	-
-	-	-	-	83,729	-
61,626	1,555	3,891	205,745	-	-
-	-	-	-	-	-
-	-	-	-	1,085,925	-
<u>61,626</u>	<u>1,555</u>	<u>3,891</u>	<u>205,745</u>	<u>1,169,654</u>	<u>0</u>
<u>(10,274)</u>	<u>168,703</u>	<u>391,684</u>	<u>50,380</u>	<u>(55,132)</u>	<u>9,449</u>
-	-	-	-	-	-
-	(369,065)	-	-	-	-
-	-	-	-	258,235	-
<u>0</u>	<u>(369,065)</u>	<u>0</u>	<u>0</u>	<u>258,235</u>	<u>0</u>
(10,274)	(200,362)	391,684	50,380	203,103	9,449
<u>405,626</u>	<u>201,829</u>	<u>(804,689)</u>	<u>133,524</u>	<u>1,547,732</u>	<u>558,380</u>
<u>\$395,352</u>	<u>\$1,467</u>	<u>(\$413,005)</u>	<u>\$183,904</u>	<u>\$1,750,835</u>	<u>\$567,829</u>

CITY OF LINO LAKES, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECT FUNDS
For The Year Ended December 31, 2021

	424 Surface Water Maintenance	425 Park and Trail Improvements	484 2040 Comp Plan Update	Total Nonmajor Capital Project Funds
Revenues:				
Tax increment	\$ -	\$ -	\$ -	\$873,310
Special assessments	-	-	-	178,784
Charges for services	-	-	-	1,464,054
Investment earnings	(1,472)	(1,252)	(116)	(32,336)
Miscellaneous	-	1,978	-	199,134
Total revenues	<u>(1,472)</u>	<u>726</u>	<u>(116)</u>	<u>2,682,946</u>
Expenditures:				
Current:				
General government	-	-	-	181,616
Public services	127,685	50,730	-	262,144
Community development	-	-	46,043	318,860
Capital outlay:				
Public safety	-	-	-	205,432
Public services	-	84,814	-	1,453,219
Total expenditures	<u>127,685</u>	<u>135,544</u>	<u>46,043</u>	<u>2,421,271</u>
Revenues over (under) expenditures	<u>(129,157)</u>	<u>(134,818)</u>	<u>(46,159)</u>	<u>261,675</u>
Other financing sources (uses):				
Transfers in	130,000	60,000	25,000	240,000
Transfers out	-	-	-	(369,065)
Proceeds from sale of capital assets	-	-	-	398,355
Total other financing sources (uses)	<u>130,000</u>	<u>60,000</u>	<u>25,000</u>	<u>269,290</u>
Net change in fund balance	843	(74,818)	(21,159)	530,965
Fund balance - January 1	<u>232,463</u>	<u>269,604</u>	<u>39,348</u>	<u>7,768,758</u>
Fund balance - December 31	<u>\$233,306</u>	<u>\$194,786</u>	<u>\$18,189</u>	<u>\$8,299,723</u>

STATISTICAL SECTION (UNAUDITED)

- This page intentionally left blank -

STATISTICAL SECTION (UNAUDITED)

This part of the City of Lino Lakes, Minnesota's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Contents	Table Number
Financial Trends These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	Tables 1-4
Revenue Capacity These tables contain information to help the reader assess the City's most significant local revenue source, the property tax.	Tables 5-8
Debt Capacity These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	Tables 9-12
Demographic and Economic Information These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	Tables 13-14
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	Tables 15-17

CITY OF LINO LAKES, MINNESOTA
NET POSITION BY COMPONENT
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	2012	2013	2014	2015
Governmental activities:				
Net investment in capital assets	\$22,166,342	\$22,241,821	\$19,540,807	\$18,230,746
Restricted	11,595,112	11,000,033	8,666,357	8,635,293
Unrestricted	17,639,038	16,849,636	20,527,704	13,888,120
Total governmental activities net position	<u>\$51,400,492</u>	<u>\$50,091,490</u>	<u>\$48,734,868</u>	<u>\$40,754,159</u>
Business-type activities:				
Net investment in capital assets	\$28,798,095	\$28,423,284	\$27,556,022	\$29,127,829
Unrestricted	12,102,013	12,999,182	13,888,278	14,672,630
Total business-type activities net position	<u>\$40,900,108</u>	<u>\$41,422,466</u>	<u>\$41,444,300</u>	<u>\$43,800,459</u>
Primary government:				
Net investment in capital assets	\$50,964,437	\$50,665,105	\$47,096,829	\$47,358,575
Restricted	11,595,112	11,000,033	8,666,357	8,635,293
Unrestricted	29,741,051	29,848,818	34,415,982	28,560,750
Total primary government net position	<u>\$92,300,600</u>	<u>\$91,513,956</u>	<u>\$90,179,168</u>	<u>\$84,554,618</u>

GASB 68 was implemented in 2015. Net position was restated for 2014 to reflect the reporting of net pension liability and pension related deferred outflows of resources. Net position for years prior to 2014 was not restated.

GASB 75 was implemented in 2017. Net position was restated for 2016 to reflect the reporting of the OPEB liability and OPEB related deferred inflows of resources. Net position for years prior to 2016 was not restated.

Table 1

2016	2017	2018	2019	2020	2021
\$18,597,344	\$22,868,259	\$24,640,555	\$28,433,053	\$31,960,308	\$38,987,698
13,342,852	11,730,147	10,579,817	12,390,431	13,446,203	13,889,250
10,187,254	12,017,212	16,577,520	17,640,035	18,686,238	21,975,414
<u>\$42,127,450</u>	<u>\$46,615,618</u>	<u>\$51,797,892</u>	<u>\$58,463,519</u>	<u>\$64,092,749</u>	<u>\$74,852,362</u>
\$31,860,610	\$31,831,950	\$32,709,079	\$36,390,820	\$43,366,197	\$43,566,016
13,863,447	14,846,045	15,570,827	16,237,228	16,054,144	16,425,602
<u>\$45,724,057</u>	<u>\$46,677,995</u>	<u>\$48,279,906</u>	<u>\$52,628,048</u>	<u>\$59,420,341</u>	<u>\$59,991,618</u>
\$50,457,954	\$54,700,209	\$57,349,634	\$64,823,873	\$75,326,505	\$82,553,714
13,342,852	11,730,147	10,579,817	12,390,431	13,446,203	13,889,250
24,050,701	26,863,257	32,148,347	33,877,263	34,740,382	38,401,016
<u>\$87,851,507</u>	<u>\$93,293,613</u>	<u>\$100,077,798</u>	<u>\$111,091,567</u>	<u>\$123,513,090</u>	<u>\$134,843,980</u>

CITY OF LINO LAKES, MINNESOTA
CHANGES IN NET POSITION
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	2012	2013	2014	2015
Expenses				
Governmental activities:				
General government	\$1,883,961	\$1,566,388	\$2,036,550	\$2,016,351
Public safety	4,046,415	3,950,197	4,107,759	5,135,865
Public services	6,795,150	5,376,671	5,880,030	7,971,712
Conservation of natural resources	184,051	141,204	159,649	186,111
Community development	430,121	404,726	407,448	432,268
Interest and fees on long-term debt	837,755	951,842	618,680	632,876
Total governmental activities expenses	<u>14,177,453</u>	<u>12,391,028</u>	<u>13,210,116</u>	<u>16,375,183</u>
Business-type activities:				
Water	949,121	927,800	965,641	1,394,897
Sewer	1,527,637	1,584,395	1,628,258	2,089,842
Total business-type activities expenses	<u>2,476,758</u>	<u>2,512,195</u>	<u>2,593,899</u>	<u>3,484,739</u>
Total primary government expenses	<u>\$16,654,211</u>	<u>\$14,903,223</u>	<u>\$15,804,015</u>	<u>\$19,859,922</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$129,151	\$93,118	\$103,072	\$818,468
Public safety	642,745	697,584	763,470	199,498
Public services	668,128	632,002	621,221	603,866
Conservation of natural resources	19,297	1,347	1,882	-
Community development	16,940	28,118	39,395	-
Operating grants and contributions	450,179	527,368	840,676	526,107
Capital grants and contributions	5,125,693	941,960	335,733	1,176,732
Total governmental activities program revenues	<u>7,052,133</u>	<u>2,921,497</u>	<u>2,705,449</u>	<u>3,324,671</u>
Business-type activities:				
Charges for services:				
Water	1,371,809	1,208,742	965,425	1,014,836
Sewer	1,505,781	1,516,397	1,564,099	1,621,633
Operating grants and contributions	-	-	263,024	263,024
Capital grants and contributions	20,018	883	1,035	3,035,031
Total business-type activities	<u>2,897,608</u>	<u>2,726,022</u>	<u>2,793,583</u>	<u>5,934,524</u>
Total primary government program revenues	<u>\$9,949,741</u>	<u>\$5,647,519</u>	<u>\$5,499,032</u>	<u>\$9,259,195</u>

Table 2
Page 1 of 2

2016	2017	2018	2019	2020	2021
\$2,456,864	\$2,395,633	\$2,345,386	\$2,466,130	\$4,197,819	\$2,828,407
6,567,523	5,166,538	4,749,394	5,053,511	4,867,134	4,706,881
6,228,893	5,492,395	5,384,522	5,810,919	4,118,477	6,260,599
216,905	200,016	201,590	183,982	161,556	178,581
454,144	459,455	576,794	686,421	660,660	791,930
831,529	518,897	414,607	498,587	733,207	654,287
<u>16,755,858</u>	<u>14,232,934</u>	<u>13,672,293</u>	<u>14,699,550</u>	<u>14,738,853</u>	<u>15,420,685</u>
1,367,693	1,245,249	1,332,755	1,322,811	1,532,282	1,621,486
1,850,962	1,901,821	1,964,471	2,002,711	2,199,865	2,186,992
<u>3,218,655</u>	<u>3,147,070</u>	<u>3,297,226</u>	<u>3,325,522</u>	<u>3,732,147</u>	<u>3,808,478</u>
<u>\$19,974,513</u>	<u>\$17,380,004</u>	<u>\$16,969,519</u>	<u>\$18,025,072</u>	<u>\$18,471,000</u>	<u>\$19,229,163</u>
\$520,231	\$550,117	\$562,816	\$612,237	\$587,888	\$892,386
1,359,426	2,249,152	1,591,658	1,255,363	1,235,829	1,688,606
865,327	801,633	448,009	1,273,900	1,106,248	2,528,275
-	-	-	-	-	-
-	-	-	-	-	-
722,858	1,106,014	861,429	870,532	2,470,024	1,019,752
<u>5,046,307</u>	<u>4,141,383</u>	<u>5,187,023</u>	<u>6,820,419</u>	<u>6,894,207</u>	<u>7,931,093</u>
<u>8,514,149</u>	<u>8,848,299</u>	<u>8,650,935</u>	<u>10,832,451</u>	<u>12,294,196</u>	<u>14,060,112</u>
1,094,897	1,150,834	1,217,589	1,172,580	1,341,559	1,683,290
1,659,322	1,698,963	1,753,712	1,771,143	1,803,231	1,892,040
-	-	-	-	42,152	-
<u>1,543,947</u>	<u>836,029</u>	<u>1,242,032</u>	<u>2,894,794</u>	<u>2,887,266</u>	<u>752,403</u>
<u>4,298,166</u>	<u>3,685,826</u>	<u>4,213,333</u>	<u>5,838,517</u>	<u>6,074,208</u>	<u>4,327,733</u>
<u>\$12,812,315</u>	<u>\$12,534,125</u>	<u>\$12,864,268</u>	<u>\$16,670,968</u>	<u>\$18,368,404</u>	<u>\$18,387,845</u>

CITY OF LINO LAKES, MINNESOTA
CHANGES IN NET POSITION
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	2012	2013	2014	2015
Net (expense) revenue:				
Governmental activities	(\$7,125,320)	(\$9,469,531)	(\$10,504,667)	(\$13,050,512)
Business-type activities	420,850	213,827	199,684	2,449,785
Total primary government, net	(6,704,470)	(9,255,704)	(10,304,983)	(10,600,727)
General revenues and other changes in net position:				
Governmental activities:				
Property taxes	8,610,709	8,563,595	8,806,886	9,243,236
Unrestricted grants and contributions	4,941	4,442	4,443	5,363
Unrestricted investment earnings	202,828	(54,204)	265,695	112,961
Gain on disposal of capital assets	4,175	-	1,727	17,836
Special item - withdrawal from fire district	-	-	-	-
Transfers	41,043	(353,304)	69,294	66,834
Total governmental activities	8,863,696	8,160,529	9,148,045	9,446,230
Business-type activities:				
Unrestricted investment earnings	102,073	(44,773)	154,468	51,167
Gain on disposal of capital assets	-	-	-	-
Transfers	(41,043)	353,304	(69,294)	(66,834)
Total business-type activities	61,030	308,531	85,174	(15,667)
Total primary government	\$8,924,726	\$8,469,060	\$9,233,219	\$9,430,563
Change in net position:				
Governmental activities	\$1,738,376	(\$1,309,002)	(\$1,356,622)	(\$3,604,282)
Business-type activities	481,880	522,358	284,858	2,434,118
Total primary government change in net position	\$2,220,256	(\$786,644)	(\$1,071,764)	(\$1,170,164)

GASB 68 was implemented in 2015. Pension expense for years prior to 2015 was not restated.

GASB 75 was implemented in 2017. OPEB expense for years prior to 2017 was not restated.

2016	2017	2018	2019	2020	2021
(\$8,241,709)	(\$5,384,635)	(\$5,021,358)	(\$3,867,099)	(\$2,444,657)	(\$1,360,573)
1,079,511	538,756	916,107	2,512,995	2,342,061	519,255
(7,162,198)	(4,845,879)	(4,105,251)	(1,354,104)	(102,596)	(841,318)
9,343,500	9,753,971	10,229,691	10,706,977	11,259,043	12,006,161
91,385	181,712	59,508	38,926	47,188	6,587
210,142	207,792	369,485	1,029,944	684,384	(171,260)
66,255	38,022	17,318	68,472	150,041	387,972
1,333,166	-	-	-	-	-
(914,414)	(308,694)	(472,370)	(1,311,593)	(4,066,269)	(109,774)
10,130,034	9,872,803	10,203,632	10,532,726	8,074,387	12,119,686
107,119	106,488	213,434	523,554	383,963	(86,764)
-	-	-	-	-	29,012
914,414	308,694	472,370	1,311,593	4,066,269	109,774
1,021,533	415,182	685,804	1,835,147	4,450,232	52,022
<u>\$11,151,567</u>	<u>\$10,287,985</u>	<u>\$10,889,436</u>	<u>\$12,367,873</u>	<u>\$12,524,619</u>	<u>\$12,171,708</u>
\$1,888,325	\$4,488,168	\$5,182,274	\$6,665,627	\$5,629,730	\$10,759,113
2,101,044	953,938	1,601,911	4,348,142	6,792,293	571,277
<u>\$3,989,369</u>	<u>\$5,442,106</u>	<u>\$6,784,185</u>	<u>\$11,013,769</u>	<u>\$12,422,023</u>	<u>\$11,330,390</u>

CITY OF LINO LAKES, MINNESOTA
FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)

	2012	2013	2014	2015
General Fund:				
Nondisposable	\$180,786	\$176,797	\$253,471	\$220,677
Committed	-	-	-	-
Unassigned	5,053,031	5,209,286	5,053,064	5,725,736
Total general fund	<u>\$5,233,817</u>	<u>\$5,386,083</u>	<u>\$5,306,535</u>	<u>\$5,946,413</u>
All other governmental funds:				
Nondisposable	823,113	101,710	101,302	101,177
Restricted	3,041,524	3,651,550	2,830,526	2,637,638
Committed	115,196	121,075	152,078	163,239
Assigned	15,573,179	15,710,702	18,027,773	15,022,852
Unassigned	<u>(3,262,728)</u>	<u>(3,393,547)</u>	<u>(375,851)</u>	<u>(3,815,304)</u>
Total all other governmental funds	<u>\$16,290,284</u>	<u>\$16,191,490</u>	<u>\$20,735,828</u>	<u>\$14,109,602</u>
 Total all funds	 <u>\$21,524,101</u>	 <u>\$21,577,573</u>	 <u>\$26,042,363</u>	 <u>\$20,056,015</u>

Table 3

2016	2017	2018	2019	2020	2021
\$225,114	\$243,317	\$286,186	\$296,907	\$315,224	\$356,619
-	-	-	443,900	425,000	71,370
6,031,077	6,573,608	6,599,956	6,052,388	6,787,498	7,719,761
<u>\$6,256,191</u>	<u>\$6,816,925</u>	<u>\$6,886,142</u>	<u>\$6,793,195</u>	<u>\$7,527,722</u>	<u>\$8,147,750</u>
101,220	101,659	101,998	102,842	102,076	208,573
6,502,424	5,289,641	9,824,255	6,650,462	8,206,540	8,437,406
170,950	175,401	182,613	175,485	470,047	531,131
15,778,480	14,581,669	19,195,652	19,672,706	18,943,415	19,533,784
(978,496)	(2,909,173)	(2,935,459)	(3,171,161)	(3,129,676)	(2,931,318)
<u>\$21,574,578</u>	<u>\$17,239,197</u>	<u>\$26,369,059</u>	<u>\$23,430,334</u>	<u>\$24,592,402</u>	<u>\$25,779,576</u>
<u>\$27,830,769</u>	<u>\$24,056,122</u>	<u>\$33,255,201</u>	<u>\$30,223,529</u>	<u>\$32,120,124</u>	<u>\$33,927,326</u>

CITY OF LINO LAKES, MINNESOTA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
 Last Ten Fiscal Years

	2012	2013	2014	2015
Revenues:				
Property taxes	\$8,560,340	\$8,475,214	\$8,612,011	\$8,950,507
Licenses and permits	319,172	431,654	407,681	551,202
Intergovernmental	5,267,570	500,963	823,025	679,627
Special assessments	816,998	2,130,519	1,278,202	703,141
Charges for services	744,633	717,300	731,640	696,501
Fines and forfeits	155,956	119,079	149,653	127,803
Investment earnings	202,825	(53,466)	265,794	112,915
Miscellaneous	414,088	384,749	767,477	766,072
Total revenues	<u>16,481,582</u>	<u>12,706,012</u>	<u>13,035,483</u>	<u>12,587,768</u>
Expenditures:				
Current:				
General government	1,619,215	1,569,722	1,692,175	1,643,966
Public safety	3,861,265	3,744,957	3,845,732	11,895,482
Public services	4,396,406	3,956,766	4,156,497	4,779,696
Conservation of natural resources	176,318	134,127	149,292	191,038
Community development	435,154	418,533	402,750	422,935
Capital outlay	616,931	291,135	674,488	1,566,057
Debt service:				
Principal	2,145,000	2,214,000	3,664,000	2,802,511
Interest and fiscal charges	831,875	774,172	696,780	542,166
Bond issuance costs	47,054	17,137	-	62,831
Total expenditures	<u>14,129,218</u>	<u>13,120,549</u>	<u>15,281,714</u>	<u>23,906,682</u>
Excess (deficiency) of revenues over expenditures	<u>2,352,364</u>	<u>(414,537)</u>	<u>(2,246,231)</u>	<u>(11,318,914)</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	4,175	16,727	1,727	54,522
Insurance recovery	-	-	-	-
Issuance of debt	2,165,000	808,000	3,140,000	8,606,250
Premium on bonds issued	-	6,558	-	114,960
Payment to refunded bond escrow agent	-	(435,000)	-	-
Transfers in	1,979,457	1,722,541	2,608,534	3,392,971
Transfers out	(1,910,435)	(1,650,817)	(2,539,240)	(3,336,137)
Total other financing sources (uses)	<u>2,238,197</u>	<u>468,009</u>	<u>3,211,021</u>	<u>8,832,566</u>
Special item - withdrawal from fire district	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$4,590,561</u>	<u>\$53,472</u>	<u>\$964,790</u>	<u>(\$2,486,348)</u>
Debt service as a percentage of noncapital expenditures	22.0%	23.3%	29.9%	15.0%
Debt service as a percentage of total expenditures	21.1%	22.8%	28.5%	14.0%

Table 4

2016	2017	2018	2019	2020	2021
\$9,369,090	\$9,772,741	\$10,215,761	\$10,685,592	\$11,232,374	\$12,063,089
895,581	1,447,571	1,260,046	941,569	972,450	1,400,755
706,944	1,080,953	3,453,300	688,389	2,597,744	1,170,678
4,400,635	2,283,974	2,005,970	1,935,178	987,053	1,597,697
1,293,556	1,327,781	1,003,896	1,862,803	1,609,627	3,102,712
251,653	613,593	137,940	131,936	160,279	113,359
210,142	207,792	369,485	1,029,944	684,384	(171,260)
417,448	410,640	323,379	265,130	246,599	508,253
17,545,049	17,145,045	18,769,777	17,540,541	18,490,510	19,785,283
1,845,667	1,952,669	1,948,909	2,007,741	3,412,600	2,257,879
4,333,080	4,360,517	4,575,957	4,720,122	4,744,173	5,027,661
3,203,837	3,414,412	3,148,058	3,538,624	3,083,366	2,929,603
201,635	183,392	199,026	207,919	160,884	182,247
425,402	433,144	572,910	680,419	665,405	822,007
3,044,615	2,152,848	3,469,208	7,444,939	6,387,441	5,499,595
2,769,525	8,058,525	3,130,600	2,815,075	2,855,000	3,149,000
816,362	640,029	437,659	562,471	629,282	699,782
98,906	-	-	-	-	49,097
16,739,029	21,195,536	17,482,327	21,977,310	21,938,151	20,616,871
806,020	(4,050,491)	1,287,450	(4,436,769)	(3,447,641)	(831,588)
72,182	103,328	49,391	77,986	240,842	398,355
-	-	-	711,854	-	-
5,464,000	311,000	7,218,900	388,535	4,624,235	1,815,000
41,497	-	401,193	-	435,623	102,502
-	-	-	-	-	-
3,521,180	6,984,443	4,266,440	2,777,663	4,122,789	3,240,042
(3,241,959)	(7,122,927)	(4,024,295)	(2,550,941)	(4,079,253)	(2,917,109)
5,856,900	275,844	7,911,629	1,405,097	5,344,236	2,638,790
1,111,834	-	-	-	-	-
\$7,774,754	(\$3,774,647)	\$9,199,079	(\$3,031,672)	\$1,896,595	\$1,807,202
26.2%	45.4%	25.5%	23.2%	22.4%	24.0%
21.4%	41.0%	20.4%	15.4%	15.9%	18.7%

CITY OF LINO LAKES, MINNESOTA
ASSESSED AND ACTUAL VALUE OF TAXABLE PROPERTY
 Last Ten Fiscal Years

Table 5

Payable Year	Residential Property	Commercial/Industrial Property	Personal Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Taxable Market Value
2012	\$14,743,557	\$2,945,026	\$310,870	\$17,999,453	42.894	\$1,640,455,854
2013	13,693,905	2,571,769	336,047	16,601,721	46.774	1,519,857,242
2014	13,646,798	2,450,473	341,974	16,439,245	46.683	1,509,921,169
2015	15,455,516	2,536,783	347,316	18,339,615	43.770	1,694,366,064
2016	15,472,329	2,609,482	359,006	18,440,817	46.019	1,699,288,883
2017	16,480,328	2,767,099	396,378	19,643,805	45.140	1,808,417,118
2018	17,879,879	2,966,548	442,867	21,289,294	42.826	1,959,826,108
2019	18,920,892	3,294,449	471,895	22,687,236	41.817	2,082,803,803
2020	20,781,383	3,686,997	419,457	24,887,837	39.870	2,294,753,477
2021	22,250,844	3,710,390	530,211	26,491,445	40.109	2,435,156,410

The tax capacity (assessed taxable value) of the property is calculated by applying a statutory formula to the estimated market value of the property.

Source: Anoka County, Minnesota Assessors' Office

CITY OF LINO LAKES, MINNESOTA
DIRECT AND OVERLAPPING PROPERTY TAX CAPACITY RATES
 Last Ten Fiscal Years
(rate per \$100 of Tax Capacity)

Table 6

Fiscal Year	City Direct Rate			Overlapping Rates			Total Direct and Overlapping Tax Rate	
	Basic Rate	General Obligation Debt Service	Total Direct	Centennial School District ISD # 12	Anoka County	Other Taxing Districts		Total Overlapping
2012	37.501	5.393	42.894	40.010	41.146	6.691	87.847	130.741
2013	40.964	5.810	46.774	43.681	44.411	6.940	95.032	141.806
2014	39.784	6.899	46.683	46.186	43.239	6.712	96.137	142.820
2015	37.819	5.951	43.770	36.562	38.123	6.021	80.706	124.476
2016	35.025	10.994	46.019	36.426	38.894	6.405	81.725	127.744
2017	35.105	10.035	45.140	29.097	36.841	5.810	71.748	116.888
2018	36.168	6.658	42.826	34.970	35.334	5.658	75.962	118.788
2019	33.875	7.942	41.817	35.984	34.473	5.300	75.757	117.574
2020	31.803	8.067	39.870	34.059	33.078	5.048	72.185	112.055
2021	33.235	6.874	40.109	31.572	31.567	4.420	67.559	107.668

The majority of the City is serviced by School District 12. Rates for debt service are based on each year's requirements.

Source: Anoka County Property Records and Tax Division

- This page intentionally left blank -

CITY OF LINO LAKES, MINNESOTA
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Nine Years Ago

Table 7

Taxpayer	2021			2012		
	Taxable Net Tax Capacity	Rank	Percentage of Total City Taxable Net Tax Capacity	Taxable Net Tax Capacity	Rank	Percentage of Total City Taxable Net Tax Capacity
AX Lino Lakes LP	\$398,754	1	1.51%	\$ -	-	-
Biynah MN WI LLC	349,912	2	1.32%	-	-	-
US Home Corporation	243,725	3	0.92%	-	-	-
Target Corporation	239,248	4	0.90%	235,854	1	1.31%
Northern States Power Co	231,476	5	0.87%	-	-	-
Minnegasco Inc	176,296	6	0.67%	-	-	-
Lino Lakes Assisted Living LLC	167,796	7	0.63%	-	-	-
LLAH Limited Partnership	144,733	8	0.55%	-	-	-
Gargaro Properties LLC	123,474	9	0.47%	95,776	7	0.53%
Tomas Commercial Real Estate Holdings LLC	104,240	10	0.39%	-	-	-
Lino Lakes Realty LLC	-	-	-	228,202	2	1.27%
Xcel Energy	-	-	-	157,305	3	0.87%
Moline Concrete Products	-	-	-	133,691	4	0.74%
Kohl's Department Store	-	-	-	117,218	5	0.65%
Taylor Corporation	-	-	-	108,982	6	0.61%
EOC Lino Lakes LLC	-	-	-	88,448	8	0.49%
Marmon/Keystone Corp	-	-	-	64,082	9	0.36%
Royal Oaks Realty Inc	-	-	-	60,974	10	0.34%
Total	\$2,179,654		8.23%	\$1,290,532		7.17%

Source: Anoka County

CITY OF LINO LAKES, MINNESOTA
PROPERTY TAX LEVIES AND COLLECTIONS
 Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year			Collected within the Fiscal Year of Levy	
	Operating Tax Levy	Debt Tax Levy	Total Tax Levy	Amount	Percentage of Levy
2012	\$7,192,818	\$1,034,441	\$8,227,259	\$8,095,502	98.4%
2013	7,190,538	1,025,090	8,215,628	8,094,911	98.5%
2014	7,098,922	1,197,122	8,296,044	8,229,986	99.2%
2015	7,490,578	1,195,494	8,686,072	8,630,830	99.4%
2016	7,018,572	2,039,856	9,058,428	9,022,964	99.6%
2017	7,360,431	2,131,424	9,491,855	9,439,688	99.5%
2018	8,165,859	1,610,873	9,776,732	9,729,472	99.5%
2019	8,193,124	1,862,292	10,055,416	9,981,243	99.3%
2020	8,368,756	2,122,762	10,491,518	10,415,622	99.3%
2021	9,232,367	1,909,448	11,141,815	11,055,781	99.2%

Current year levies and collections include State levy related credits, but do not include tax increment levies and collections.

Table 8

Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes	Percentage of Levy Outstanding
	Amount	Percentage of Levy		
\$79,992	\$8,174,133	99.4%	\$53,126	0.6%
70,620	8,165,263	99.4%	50,365	0.6%
45,415	8,272,351	99.7%	23,693	0.3%
27,660	8,657,695	99.7%	28,377	0.3%
11,132	9,032,985	99.7%	25,443	0.3%
17,747	9,455,662	99.6%	36,193	0.4%
38,076	9,762,703	99.9%	14,029	0.1%
52,825	10,027,085	99.7%	28,331	0.3%
75,671	10,415,622	99.3%	75,896	0.7%
-	11,055,781	99.2%	86,034	0.8%

CITY OF LINO LAKES, MINNESOTA
RATIOS OF OUTSTANDING DEBT BY TYPE
 Last Ten Fiscal Years

Fiscal Year	Governmental Activities		
	General Obligation Bonds	Special Assessments Bonds Payable	Other Long-Term Debt
2012	\$10,331,000	\$7,095,000	\$3,695,000
2013	9,610,000	5,975,000	3,695,000
2014	9,036,000	7,640,000	2,080,000
2015	16,377,291	6,620,000	1,720,000
2016	18,337,081	7,795,000	1,609,000
2017	14,837,768	4,905,000	233,475
2018	20,360,713	3,890,000	202,125
2019	18,952,364	2,855,000	169,950
2020	22,190,202	1,805,000	136,950
2021	21,882,232	845,000	103,950

Details regarding the City's outstanding debt can be found in the notes to the financial statements.
 See the *Demographic and Economic Statistics* schedule for personal income and population data.

(1) Personal income information is not yet available for 2020 and 2021 from the Bureau of Economic Analysis Report

Table 9

Total Primary Government	Percentage of Assessed Market Value	Percentage of Personal Income	Per Capita
\$21,121,000	1.29%	0.15%	\$1,024
19,280,000	1.27%	0.13%	925
18,756,000	1.24%	0.12%	888
24,717,291	1.46%	0.15%	1,205
27,741,081	1.63%	0.17%	1,334
19,976,243	1.10%	0.12%	946
24,452,838	1.25%	0.14%	1,111
21,977,314	1.03%	0.12%	999
24,132,152	1.05%	(1)	1,128
22,831,182	0.94%	(1)	1,031

CITY OF LINO LAKES, MINNESOTA
RATIOS OF NET GENERAL BONDED DEBT
 Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Total Primary Government
	General Obligation Bonds	Special Assessments Bonds Payable	
2012	\$10,331,000	\$7,095,000	\$17,426,000
2013	9,610,000	5,975,000	15,585,000
2014	9,036,000	7,640,000	16,676,000
2015	16,377,291	6,620,000	22,997,291
2016	18,337,081	7,795,000	26,132,081
2017	14,837,768	4,905,000	19,742,768
2018	20,360,713	3,890,000	24,250,713
2019	18,952,364	2,855,000	21,807,364
2020	22,190,202	1,805,000	23,995,202
2021	21,882,232	845,000	22,727,232

Details regarding the City's outstanding debt can be found in the notes to the financial statements.
 See the *Demographic and Economic Statistics* schedule for population data.

Table 10

Per Capita (Total)	Less: Amounts Available in Debt Service Funds	Net Bonded Debt	Percentage of Assessed Market Value	Per Capita (Net)
\$845	\$3,035,557	\$14,390,443	0.88%	\$698
748	3,357,196	12,227,804	0.80%	587
789	2,501,738	14,174,262	0.94%	671
1,121	2,813,226	20,184,065	1.19%	984
1,256	8,420,263	17,711,818	1.04%	851
935	5,171,905	14,570,863	0.81%	690
1,102	4,456,461	19,794,252	1.01%	900
991	4,772,799	17,034,565	0.80%	774
1,121	5,399,895	18,595,307	0.81%	869
1,026	5,241,849	17,485,383	0.72%	789

CITY OF LINO LAKES, MINNESOTA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
As of December 31, 2021

Table 11

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Overlapping Debt</u>
Overlapping debt:			
Anoka County	\$52,995,000	6.1%	\$3,232,695
ISD 12	81,420,049	43.1%	35,092,041
ISD 624	299,000,000	3.1%	9,269,000
ISD 831	156,965,000	7.1%	11,144,515
Metropolitan Council	8,825,000	0.6%	52,950
Anoka County Railroad Authority	187,200,000	0.8%	1,497,600
Total overlapping			<u>60,288,801</u>
City of Lino Lakes direct debt	22,831,182	100%	<u>22,831,182</u>
Total direct and overlapping debt			<u><u>\$83,119,983</u></u>

*For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Sources: taxable value data used to estimate applicable percentages provided by the County Property Appraiser. Debt outstanding data provided by each governmental unit.

CITY OF LINO LAKES, MINNESOTA
LEGAL DEBT MARGIN INFORMATION
 Last Ten Fiscal Years

Table 12

Legal Debt Margin Calculation for Fiscal Year 2021

Market value	\$2,540,177,800
Applicable percentage	3%
Debt limit	<u>76,205,334</u>
Debt applicable to limit:	
Total bonded debt	22,831,182
Less:	
Special assessment bonds	(845,000)
Tax abatement bonds	(595,000)
Tax increment bonds	(790,000)
Utility revenue bonds	<u>(6,700,000)</u>
	<u>13,901,182</u>
Legal debt margin	<u><u>\$62,304,152</u></u>

Legal Debt Margin Calculation for Fiscal Years 2012 Through 2021

Fiscal Year	Population	Debt Limit	Net Debt Applicable to Limit	Legal Debt Margin	Amount of Debt Applicable to Debt Limit	Net Debt Applicable to Limit Per Capita
2012	20,625	\$49,213,676	\$4,591,000	\$44,622,676	9.33%	\$223
2013	20,833	45,595,717	4,280,000	41,315,717	9.39%	205
2014	21,129	45,297,635	4,191,000	41,106,635	9.25%	198
2015	20,519	50,830,982	11,941,250	38,889,732	23.49%	582
2016	20,803	50,978,666	10,122,081	40,856,585	19.86%	487
2017	21,117	54,252,514	10,426,243	43,826,271	19.22%	494
2018	22,000	58,794,783	14,497,838	44,296,945	24.66%	659
2019	21,650	65,496,045	13,637,314	51,858,731	20.82%	630
2020	22,410	71,534,937	13,217,152	58,317,785	18.48%	590
2021	22,154	76,205,334	13,901,182	62,304,152	18.24%	627

CITY OF LINO LAKES, MINNESOTA
DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Fiscal Years

Table 13

Fiscal Year	(1) Population	(2) Personal Income <i>(thousands of dollars)</i>	(2) Per Capita Personal Income	(3) School Enrollment	(4) Unemployment Rate
2012	20,625	\$14,228,981	\$42,333	6,444	5.6%
2013	20,833	14,496,708	42,748	6,399	4.5%
2014	21,129	15,396,593	45,029	6,361	3.4%
2015	20,519	16,139,868	46,885	6,394	3.3%
2016	20,803	16,599,918	47,864	6,388	3.9%
2017	21,117	17,383,717	49,583	6,499	3.1%
2018	22,000	18,152,170	51,277	6,560	3.9%
2019	21,995	18,850,155	52,722	6,576	3.2%
2020	21,399	20,045,489	55,694	6,654	4.8%
2021	22,154	Not available	Not available	Not available	2.5%

Sources:

- (1) Estimates from Metropolitan Council, except for 2020 which is per the U.S. Census and 2021 which is a city estimate
- (2) Information from Bureau of Economic Analysis Report. Anoka County statistics used as local information is unavailable.
- (3) Information from ISD # 12 website (audit report).
- (4) Information from MN Department of Employment and Economic Development. Anoka County statistics used as local information is unavailable.

CITY OF LINO LAKES, MINNESOTA
PRINCIPAL EMPLOYERS
 Current Year and Nine Years Ago

Table 14

Employer	2021			2012		
	Employees	Rank	Percentage of Total City Employment ⁽¹⁾	Employees	Rank	Percentage of Total City Employment ⁽¹⁾
State of Minnesota Corrections	447	1	24.8%	460	1	25.0%
ISD 12 - Centennial Schools	391	2	21.7%	362	2	19.7%
Target Corporation	200	3	11.1%	150	4	8.1%
Molin Concrete Products	130	4	7.2%	120	7	6.5%
Rehbein Transit, Inc.	130	5	7.2%	120	6	6.5%
Anoka County Juvenile Center	130	6	7.2%	100	10	5.4%
Kohls	123	7	6.8%	120	8	6.5%
Distribution Alternatives	120	8	6.7%	-	-	-
City of Lino Lakes	70	9	3.9%	-	-	-
Northern Wholesale	61	10	3.4%	-	-	-
Curtis 1000 (AdGraphics/Taylor Corp)	-	-	-	160	3	8.7%
YMCA	-	-	-	130	5	7.1%
Nol-Tech Systems, Inc.	-	-	-	120	9	6.5%
Total	<u>1,802</u>			<u>1,842</u>		

⁽¹⁾The statistic for total City employment is not available, therefore the percentage represents the percentage of the top ten listed.

Source: City of Lino Lakes Official Statements and employer surveys

CITY OF LINO LAKES, MINNESOTA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

	Full-Time-Equivalent Employees as of December 31,			
	2012	2013	2014	2015
General Government:				
Administration	3.50	3.50	3.50	3.50
Finance	3.00	3.00	3.00	3.00
Economic Development	1.00	-	-	-
Planning	1.00	1.00	1.00	1.00
Community Development	2.00	2.00	2.00	2.00
Other	0.70	0.70	0.70	0.70
Total General Government	11.20	10.20	10.20	10.20
Public Safety:				
Sworn Officers	25.00	25.00	25.00	26.00
Civilians	3.00	3.00	4.00	4.00
Fire	-	-	1.00	1.00
Building Inspection	2.50	2.50	2.00	2.00
Total Public Safety	30.50	30.50	32.00	33.00
Public Works:				
Streets	7.00	7.00	7.00	7.00
Other	1.00	1.00	1.00	1.00
Total Public Works	8.00	8.00	8.00	8.00
Parks, Recreation and Forestry	9.00	8.70	8.70	8.70
Water	2.15	2.30	2.30	2.30
Sewer	2.15	2.30	2.30	2.30
Total	63.00	62.00	63.50	64.50

Source: City Finance Office

Table 15

Full-Time-Equivalent Employees as of December 31,					
2016	2017	2018	2019	2020	2021
4.00	4.00	4.00	4.00	4.00	5.00
3.50	3.50	3.50	3.50	3.10	3.10
-	-	-	-	-	-
1.00	1.00	1.00	1.00	1.00	1.00
2.00	2.00	2.00	2.00	2.00	2.00
0.65	0.65	0.65	0.65	0.63	0.63
<u>11.15</u>	<u>11.15</u>	<u>11.15</u>	<u>11.15</u>	<u>10.73</u>	<u>11.73</u>
27.00	27.00	27.00	27.00	27.00	28.00
4.50	4.50	4.00	4.00	4.00	5.00
1.50	1.50	1.50	1.50	1.50	1.50
2.50	2.50	2.50	3.50	3.50	3.50
<u>35.50</u>	<u>35.50</u>	<u>35.00</u>	<u>36.00</u>	<u>36.00</u>	<u>38.00</u>
6.50	6.65	6.65	6.65	6.50	6.25
1.50	1.50	1.50	1.50	1.50	2.20
<u>8.00</u>	<u>8.15</u>	<u>8.15</u>	<u>8.15</u>	<u>8.00</u>	<u>8.45</u>
7.75	7.90	6.90	6.90	5.78	5.33
2.30	2.70	3.20	3.20	3.25	3.25
2.30	2.70	3.20	3.20	3.25	3.25
<u>67.00</u>	<u>68.10</u>	<u>67.60</u>	<u>68.60</u>	<u>67.00</u>	<u>70.00</u>

CITY OF LINO LAKES, MINNESOTA
OPERATING INDICATORS BY FUNCTION/PROGRAM
 Last Ten Fiscal Years

	2012	2013	2014	2015
General Government:				
Elections	2	1	2	1
Registered voters	13,478	12,020	12,610	12,143
Number of votes cast	11,546	1,575	7,854	4,085
Voter participation (registered)	85.7%	13.1%	62.3%	33.6%
Public Safety:				
Police:				
Calls for Service	6,344	6,210	6,281	6,210
Traffic Citations & Warnings	2,694	2,597	2,296	2,199
Part I Crime Rate	983	918	631	1,226
Part II Crime Rate	2,396	2,144	1,836	2,395
Police:				
Case Numbers Generated				
Avg Response Time (Emergency & Non-Emergency)				
Part I Crime Offenses				
Part II Crime Offenses				
Group A				
Group B				
Clearance Rate				
Fire:				
Fire Call Load				
Fire Property Loss				
Fire Property Saved				
Fire Inspections				
Inspections:				
Building Permits	459	490	431	654
Value of Building Permits	\$10,751,626	\$17,683,665	\$13,535,514	\$26,570,593
Other Permits (4)				
Public Works:				
General Maintenance (hours)	6,939	3,994	5,200	7,839
Street Maintenance (hours)	5,926	5,740	3,840	3,347
Fleet Maintenance (hours)	3,945	4,548	4,746	4,322
Snow Plowing/Sanding (hours)	594	1,639	2,141	754
Culture and Recreation:				
Parks				
Park Maintenance (hours)	9,739	8,480	8,537	8,332
Utilities:				
Water Maintenance (hours)	3,585	3,119	3,189	3,240
Sanitary Sewer Maintenance (hours)	3,517	3,109	3,178	3,240

- (1) Increase in permits issued due to June 2017 storm damage.
- (2) The Public Safety Department modified the metrics maintained for business purposes in 2016.
- (3) Transition to FBI Uniform Crime Reporting NIBRS (National Incident Based Reporting System) in 2019.
 January -July 2019 SRS, August-Dec 2019 NIBRS.
- (4) Other Permits (plumbing, mechanical, etc.) data included in 2020 and presented retroactively back to 2016.

Source: Various City Departments

Table 16

2016	2017	2018	2019	2020	2021
2	1	2	1	4	1
13,636	12,624	12,860	13,312	14,964	14,441
11,562	2,165	10,738	3,075	13,505	1,873
84.8%	17.1%	83.5%	23.1%	90.2%	13.0%
6,210	(2)	(2)	(2)	(2)	(2)
2,199	(2)	(2)	(2)	(2)	(2)
1,091	(2)	(2)	(2)	(2)	(2)
3,635	(2)	(2)	(2)	(2)	(2)
16,321	18,199	14,487	13,973	13,214	12,138
5:26 minutes	4:42 minutes	5:16 minutes	5:53 minutes	6:41 minutes	6:46 minutes
224	176	195	93 (3)	(3)	(3)
746	808	587	304 (3)	(3)	(3)
			266 (3)	778	729
			98 (3)	217	182
73%	82%	69%	60%	48%	56%
269	316	356	379	371	399
\$694,000	\$325,100	\$205,200	\$246,600	\$241,450	\$148,683
\$10,511,300	\$6,342,100	\$1,791,500	\$7,548,100	\$13,682,450	\$1,251,340
53	117	107	98	60	116
761	5422 (1)	3,281	1,107	882	969
\$53,390,619	\$50,984,047	\$50,990,945	\$41,766,531	\$51,686,278	\$90,354,190
880	985	1,023	1,183	1,254	1,451
5,534	6,313	420	7,420	5,407	6,851
4,053	3,765	12,418	4,328	4,317	4,622
4,437	3,986	2,648	3,504	3,390	3,483
960	928	2,117	2,130	1,232	1,204
9,698	8,576	9,027	9,610	8,113	8,818
3,539	3,278	4,080	3,944	3,645	4,196
3,539	3,278	4,080	3,944	3,645	4,196

CITY OF LINO LAKES, MINNESOTA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 Last Ten Fiscal Years

Table 17

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety:										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	12	12	12	12	12	12	12	12	12	12
Fire:										
Stations	1	1	1	2	2	2	2	2	2	2
Fire Trucks	5	5	5	7	7	8	8	8	8	8
Public Works:										
Lights	673	673	673	673	815	838	854	859	859	859
Vehicles	29	29	29	29	39	39	39	39	39	39
City Streets (miles)	100.7	100.7	100.7	100.7	100.7	100.7	106.9	108.2	104.6 (1)	106.3
Culture & Recreation:										
Parks:										
Parks	18	18	18	18	17	18	19	19	19	19
Park Acres	141	141	141	141	139.6	147	152	152	152	152
Asphalt Trails (miles)	26	26	26	26	29.75	30	30	30	28 (2)	29
Concrete Trails (miles)	-	-	-	-	-	-	-	-	7 (2)	8
Boardwalk (miles)	-	-	-	-	-	-	-	-	0 (2)	-
Park Shelters	6	6	6	6	6	6	7	7	7	7
Basketball Courts	6	6	6	6	6	6	7	7	7	7
Fishing Pier	1	1	1	1	1	-	-	-	-	-
Skating Rinks	4	4	4	4	4	3	3	3	3	3
Soccer Fields	8	8	8	8	6	4	4	4	4	4
Baseball/Softball Fields	20	20	20	20	8	8	8	8	8	8
Tennis Courts	2	2	2	2	2	-	-	1	1	1
Playgrounds	16	16	16	16	15	16	17	17	17	17
Water:										
Distribution System (miles)	74.7	74.7	74.7	74.7	85.6	99.4	89.0	89.5	91.8	94.2
Water Connections	4,452	4,484	4,520	4,542	4,649	4,738	4,919	4,990	5,175	5,324
Gallons Pumped (millions)	609	536	536	449	452	494	508	493	547	630
Number of Fire Hydrants	538	538	538	1,024	1,024	1,028	942	937	1,013	1,046
Water Tower Capacity (millions gallons)	2	2	2	2	2	2	2	2	2	4
Sanitary Sewer:										
Collection System (miles)	69.8	69.8	69.8	77.9	77.9	87.0	79.5	80.1	80.1	82.8
Sewer Connections	4,567	4,624	4,685	4,685	4,817	4,976	5,102	5,276	5,439	5,650
Storm Sewer:										
Pipe (miles)	41.4	41.4	41.4	41.4	53.7	54.1	55.0	55.6	49.86 (1)	53.5

Source: Various City Departments

(1) Decrease due to reclassification of ownership.

(2) In 2020, trails were broken out between asphalt trail, concrete sidewalk, and boardwalk.



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Honorable Mayor and
Members of the City Council
City of Lino Lakes, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lino Lakes, Minnesota (the City) for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 18, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

The most sensitive estimates affecting the City's financial statements are estimates used to calculate the net pension liability, the pension related deferred outflows and inflows of resources, and pension expense, and management's estimate relating to the collectability of Legacy at Woods Edge receivables (see page 3). The pension related estimates are based on actuarial studies and the collectability of receivables is based on anticipated development and tax increment collections. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. Determining sensitivity is subjective, however, we believe the disclosures most likely to be considered sensitive are Note 6 – Long-Term Debt and Note 10A – Deficit Fund Balances.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. One material misstatement was identified during the audit. Prior to correction, police holiday pay in the amount of \$117,527 was understated due to being recorded in 2022 rather than 2021. There were no uncorrected misstatements identified during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 2, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine

that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Receivables related to the Legacy at Woods Edge Development

At December 31, 2021, the balance of receivables related to the Legacy at Woods Edge Development was \$5,464,461. The receivables are presented in the financial statements as special assessments receivable (\$2,994,379) and interfund loans receivable (\$2,470,082). Collection of these amounts is dependent upon receiving sufficient proceeds from land sales and tax increment. Management believes all amounts are collectible.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, the budgetary comparison information, and the schedules of OPEB and pension information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory or statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

June 2, 2022



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and
Members of the City Council
City of Lino Lakes, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lino Lakes, Minnesota, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of Lino Lakes, Minnesota's basic financial statements, and have issued our report thereon dated June 2, 2022.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the

accompanying schedule of findings and responses as item 2021-1, that we consider to be a material weakness.

Report on Compliance and Other Matters

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

City of Lino Lakes Minnesota's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City of Lino Lakes, Minnesota's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The City of Lino Lakes, Minnesota's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

June 2, 2022

2021-1 Financial Statement Corrections

Criteria: The City's internal controls should allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

Condition: Audit procedures detected a material misstatement related to police holiday pay in the amount of \$117,527. The holiday pay represents amounts earned in 2021. The payment was appropriately made during January 2022, however, the expense was not accrued back to 2021 prior to correction.

Cause: The item was not identified during the year-end close process.

Effect: Inadequate controls over the year-end closing process results in an increased risk that financial statement misstatements may occur and not be detected on a timely basis.

Recommendation: We recommend staff review its year-end procedures in an attempt to identify and correct any misstatements.

Views of Responsible Officials and Corrective Action Plan: We agree with this finding. Staff have implemented procedures to ensure all accruals are appropriately identified and reported going forward.



MINNESOTA LEGAL COMPLIANCE REPORT

To the Honorable Mayor and
Members of the City Council
City of Lino Lakes, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lino Lakes, Minnesota as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City of Lino Lakes, Minnesota's basic financial statements, and have issued our report thereon dated June 2, 2022.

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

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

June 2, 2022

**CITY COUNCIL
AGENDA ITEM 3A**

STAFF ORIGINATOR: Meg Sawyer, Human Resources and Communications Manager

MEETING DATE: June 13, 2022

TOPIC: Consider Appointment of Public Safety Administrative Assistant

VOTE REQUIRED: 3/5

INTRODUCTION

The Council is being asked to approve the appointment of Jessica Crowe to the vacant Administrative Assistant position within the Public Safety department.

BACKGROUND

At this time staff has completed the recruitment process, provided a conditional offer, and is recommending the approval of Jessica Crowe for the position.

Crowe has been working as the Police Records Technician for the City of Lino Lakes since February 1, 2021. She holds an Associate's degree in Business and brings with her over 6 years of office experience, data entry and records management systems.

The vacancy was created due to the current Public Safety Administrative Assistant retiring on June 30, 2022.

The hourly rate of pay would be \$27.47, which is Step 3 of the current 6 step wage schedule.

With the Council's approval, Crowe would start in the position of Administrative Assistant on July 5, 2022.

RECOMMENDATION

Please approve the appointment of Jessica Crowe for the Public Safety Administrative Assistant position.

**CITY COUNCIL
AGENDA ITEM 3B**

STAFF ORIGINATOR: Meg Sawyer, Human Resources and Communications Manager

MEETING DATE: June 13, 2022

TOPIC: Consider Appointment of Human Resources Assistant

VOTE REQUIRED: 3/5

INTRODUCTION

The Council is being asked to approve the appointment of Wendy Petersen to the Human Resources Assistant position within the Administration department.

BACKGROUND

At this time staff has completed the recruitment process, provided a conditional offer, and is recommending the approval of Wendy Petersen for the position.

Petersen has been working as the Administrative Assistant/HR Benefits for the Shakopee School district since 2004. She holds an Associate's degree from Normandale Community College and brings with her over 20 years of office assistant experience.

The hourly rate of pay would be \$31.81, which is Step 5 of the current 6 step wage schedule.

With the Council's approval, Petersen would start in the position of Human Resources Assistant on June 28, 2022.

RECOMMENDATION

Please approve the appointment of Wendy Petersen for the Human Resources Assistant position.

**CITY COUNCIL
AGENDA ITEM 6A**

STAFF ORIGINATOR: Katie Larsen, City Planner

MEETING DATE: June 13, 2022

TOPIC: Otter Crossing 2nd Addition and Tidal Wave Auto Spa

- i. Consider Resolution No. 22-55 Approving Preliminary Plat
- ii. Consider Resolution No. 22-56 Approving Conditional Use Permit
- iii. Consider Resolution No. 22-57 Approving Site Improvement Performance Agreement

VOTE REQUIRED: 3/5

INTRODUCTION

Staff is requesting City Council consideration of a preliminary plat for Otter Crossing 2nd Addition and a conditional use permit and site improvement performance agreement for Tidal Wave Auto Spa.

Review Deadline:

Complete Application Date:	April 8, 2022
60-Day Review Deadline:	June 7, 2022
120-Day Review Deadline:	August 6, 2022
Environmental Board Meeting:	May 4, 2022
Park Board Meeting:	NA
Planning & Zoning Board Meeting:	May 11, 2022
Tentative City Council Work Session:	June 6, 2022
Tentative City Council Meeting:	June 13, 2022

BACKGROUND

Two (2) separate Land Use Applications were submitted. The first applicant, Tyme Properties, LLC, submitted Otter Crossing 2nd Addition preliminary plat to create two (2) commercial lots. The second applicant, Bowman, submitted a conditional use permit and site plan view for Tidal Wave Auto Spa, a commercial car wash, to be located on Lot 1 of the preliminary plat.

The Land Use Applications are for the following:

- Preliminary Plat
 - Lots 1-2 and Outlot A, Otter Crossing 2nd Addition
- Conditional Use Permit and Site Plan Review
 - Commercial car wash

This staff report is based on the following information:

- Otter Crossing 2nd Addition Preliminary Plat & Site Plans prepared by Pioneer Engineering dated April 1, 2022
- Storm Water Management Plan prepared by Pioneer Engineering revised June 22, 2021
- Storm Water Pollution Prevention Plan prepared by Pioneer Engineering dated March 5, 2021
- Concept Plan 5 prepared by Pioneer Engineering dated April 6, 2020
- Tidal Wave Auto Spa Site Development Plans prepared by Bowman dated February 1, 2022
- Stormwater Management Report prepared by Bowman dated March 3, 2022
- Architectural Plans prepared by Reztark dated March 14, 2022
- Landscape Plans prepared by Bowman dated (no date provided)
- Photometric Plan prepared Reztark dated February 1, 2022

ANALYSIS

Existing Site Conditions

The 25 acre site is located in the northwest quadrant of Otter Lake Road and CSAH 14 (Main Street). The site is currently vacant commercial land that is being used for agricultural row crops. The soils range from lean clay to poorly graded sand clay. Hydrologic soil groups consist of a combination of B/D, B, C and B/D. Groundwater was encountered at 3 to 12.5 ft below ground surface. Topography is generally flat. Wetlands exist on the site.

Zoning and Land Use

The parcel is zoned GB, General Business and allows for commercial car washes as a conditional use.

Current Zoning	GB, General Business
Current Land Use	Vacant Commercial
Future Land Use per CP	Commercial
Utility Staging Area	1A=2018-2025

Surrounding Zoning and Land Use

Direction	Zoning	Existing Land Use	Future Land Use
North	R-BR	Agricultural	Commercial

	Rural Business Reserve		
South	GB General Business	Vacant Commercial	Commercial
East	GB General Business	Commercial	Commercial
West	GB General Business	Vacant Commercial	Commercial

Subdivision Ordinance

Conformity with the Comprehensive Plan and Zoning Code

The preliminary plat is consistent with the comprehensive plan for commercial development and the zoning ordinance for GB, General Business as detailed below.

Blocks and Lots

The proposed preliminary plat contains Lots 1-2, Block 1 and Outlot A, Otter Crossing 2nd Addition. The outlot is for future development, stormwater management facilities and private street. Both lots meet minimum lot size (20,000 sf) and lot width (100 ft) requirements.

Parcel	Size	Lot Width	Purpose
Lot 1, Block 1	1.06 acres	178 ft	Commercial Car Wash
Lot 2, Block 1	1.24 acres	205 ft	Future development
Outlot A	23.53 acres	NA	Future development, SW facilities, private street
TOTAL	25.83 acres		

Since there are no underlying preliminary plat and development plans for Outlot A, it will remain one (1) outlot until time of future development. The outlot will then be preliminary and final platted. This will be similar to the development of Main Street Shoppes to the east of Otter Lake Road.

The preliminary plat shall show the delineated wetland acreage.

Streets and Alleys

A private street from Otter Lake Road currently exists across the north boundary of Lot 1, Block 1, Otter Crossing 1st Addition. The private street will extend along the north boundary of Lot 1 and 2, Otter Crossing 2nd Addition. A new or amendment to the existing Declaration of Driveway Easement shall be recorded over the private street detailing maintenance responsibilities are the developers. The City is not responsible for maintenance of the private street.

Public street improvements such as a southbound right turn lane from Otter Lake Road onto CSAH 14 (Main Street) and pedestrian crossing were completed with Otter Crossing 1st Addition. No other public street improvements are required for the 2nd Addition.

The private street is proposed at 32ft wide back to back. This is consistent with the existing private street along Lot 1, Otter Crossing 1st Addition.

An additional 60 ft of street right-of-way shall be dedicated along Otter Lake Road to the north lot line of Outlot A.

A Declaration of Access Control was recorded with Otter Crossing 1st Addition and remains in place. The Declaration states the private street will have full access to Otter Lake Road, but such full access shall be reduced to right-in, right-out access upon further extension of the Otter Lake Road to the north.

Tyme Properties shall submit a revised concept plan/ghost plat that accurately depicts the existing and proposed street and lot layouts.

Easements

Standard drainage and utility easements at least 10 feet wide have been provided on Lot 1 and Lot 2. No additional easements are required.

A drainage and utility easement was recorded over the private street and the stormwater pond facilities on Otter Crossing 1st Addition final plat.

Previously recorded highway easements and utility easements along CSAH 14 (Main Street) exist on site.

Public Land Dedication

The City will collect a cash fee of \$2,520 per acre per platted lot in lieu of land dedication for commercial development. These fees will be calculated and collected with the final plat application.

Site and Building Plan Review

This site and building plan review is only related to proposed Lot 1, Block 1, Otter Crossing 2nd Addition and the Tidal Wave Auto Spa. Future development of Lot 2 shall require a separate land use application.

Site Plan

Per Bowman's narrative, "the carwash consists of a single lane tunnel within a 3,500 SF building. Tidal Wave will provide entry through the northeast corner of the site, and customers are then able to take advantage of the free car vacuuming services available onsite through the 28 vacuum spaces. The design allows for at least 12 cars of car stacking for vehicles waiting to

enter the tunnel. Payment is processed through a pay station along the northern drive aisle, but the site will also have 2-3 employees assisting with operations on site.”

The 28 vacuums are covered by a canopy. A vacuum/vending building and trash enclosure are located on the north end of the site. The car wash utilizes a water reclaim system.

A 5 ft wide concrete sidewalk is required along the north lot line of both Lot 1 and Lot 2. The preliminary plat-civil plan sets shows the sidewalk. The car wash plan set shall be revised to include the sidewalk.

Overall, the proposed site plan meets ordinance and performance standard requirements unless otherwise noted.

Lot Size and Setbacks

The front lot line is along CSAH 14 (Main Street) because it is the public street right-of-way. The rear lot line is along the private street.

	GB Requirements	Lot 1, Block 1 OC 2nd Add
Min. Lot Size	20,000 sf	46,284 sf
Min Lot Width	100 ft	178 ft
Setbacks-Street	Required	Proposed
Principal Building-CSAH 14 (arterial)	40 ft	46 ft
Parking Lot	15 ft	15 ft
Setbacks-Side Lot Line (west)	Required	Proposed
Principal Building	10 ft	50 ft
Accessory Building	10 ft	95 ft
Parking Lot/Driveway	10 ft	10 & 50 ft
Setbacks-Side Lot Line (east)	Required	Proposed
Principal Building	10 ft	127 ft
Accessory Building	10 ft	34 ft
Parking Lot/Driveway	10 ft	10 ft
Setbacks-Rear Lot Line (Private Street)	Required	Proposed

Principal Building	30 ft	80 ft
Accessory Building (trash enclosure)	5 ft	36 ft
Parking Lot/Driveway	10 ft	52 ft

Architectural Plans and Exterior Building Materials

The car wash is single story with exterior materials consisting of glass windows, EIFS, concrete block veneer, stone veneer and metal overhead doors. The color palette consists of earth tone tan, white, gray, rust and bronze. The metal roofs on the car wash, vacuum building and canopies are regal blue and shall be standing seam.

The ordinance allows for stucco or EIFS on no more than 30% of the primary front building elevation and no more than 60% of any side or rear building elevation. The primary front elevation has 20% EIFS and rear elevation has 0% EIFS and the sides have 23% and 29%. The building has a 3ft high split face block veneer base. The materials and percentages are compliant with performance standards.

The car wash building height is 19ft which is less than that maximum 45ft allowed.

A trash enclosure and vacuum building are proposed on the north side of the lot. Construction details provided on Sheet A405 indicate a 3ft high split face block base and stucco walls on both buildings. These are the same materials and colors as the main car wash building. The trash enclosure gate is a painted metal swing gate that has 100% opacity. The enclosure is 8ft in height. The trash enclosure and vacuum building meet performance standards.

Canopies are proposed over both rows of vacuums. A three (3) ft high split face block veneer base matching the building shall be included on the north and south endcap steel structures of both canopies.

The mechanical equipment is located inside the car wash building.

The building will be sprinkled for fire suppression.

Outdoor Lighting

Per Section 1007.043(6)(d), no light source shall exceed 1.0 foot candle onto right of way or 0.4 foot candle onto adjacent property. The Photometric Plan shall be revised to clearly show all lot lines and compliance with the ordinance.

Light fixtures on the both the building and 17'6" high light poles are down lit and cutoff as required by city code.

Off-Street Parking Requirements

Per Section 1007.044(6), an auto wash/commercial car wash requires one (1) space per employee. Per the applicant's narrative, 2-3 employees may be on site. This would require

three (3) parking spaces and one (1) ADA parking space. Sheet C5.0 indicates 28 vacuum spaces and two (2) ADA spaces. The plan shall be revised to provide adequate parking spaces.

Grading Plan and Stormwater Management

The existing NURP pond with infiltration area that was constructed with Otter Crossing 1st Addition to the west of Lot 2 manages the stormwater from development immediately north and south of the private street. Per the Stormwater Management Report prepared by Bowman dated March 3, 2022 and the RCWD CAPROC dated April 13, 2022, the pond was sized to provide water quality and rate control for this development.

Public Utilities

The new car wash will be municipally served by an 8” sanitary sewer main and an 8” watermain located along the private street that extend from Otter Lake Road. The utilities will extend along Lot 1 and Lot 2.

Tree Preservation and Mitigation Standards

The Environmental Coordinator and Environment Board reviewed the tree preservation and landscaping requirements. The following comments are from the May 4, 2022 Environmental Board staff report.

A tree survey will not be required for this site, because there are no trees over 6 inch DBH to survey. Preservation and mitigation standards are met.

Open Areas Landscape Standards

Open area landscape standards call for 1 large tree and 3 large shrubs per 2000 sf. There is 6,082 square feet of open space that requires 3 large trees and 9 large shrubs. Provided on site are 7 large trees and 6 large shrubs. Three (3) additional large shrubs are required to meet open space requirements.

Buffer and Screen Standards

This project requires a 30 inch high planting screen on the north and south perimeters. Buffer and screen standards have been met.

Canopy Cover

Canopy cover standards require a minimum of 40% canopy coverage.

Vehicular hardscape planned:	33,316 sq. ft.
Canopy cover requirement:	13,326 sq. ft.
Canopy cover provided:	16,200 sq. ft.

Canopy cover requirements have been met.

Foundation Landscaping

Foundation Landscaping standards apply to building fronts and sides facing public or private streets. Two (2) large trees and 6 large shrubs are required per 100 linear feet of building. These plants should be within 30 feet of the building.

The applicable building faces for this project include the north, east, and south building faces.

<u>Building Face</u>	<u>Required:</u>	<u>Provided</u>
North (approximately 40 ft.)	1 large tree 3 large shrubs	1 medium tree 6 medium shrubs (eq. to 4 large shrubs)
East face/Front (approximately 135 ft.)	3 large trees 8 large shrubs	3 large trees (2 large, 2 medium) 9 medium shrubs (eq. to 6 large shrubs)
South (approximately 40 ft.)	1 large tree 3 large shrubs	1 large tree 13 medium shrubs (eq. to 8 large shrubs)

The foundation landscape requirements have not been met.

To meet requirements, switch the Ivory silk Japanese tree lilac to a larger species (large trees have a mature height of at least 40 ft). Alternatively, another medium tree could be added close to the tree lilac near the north building face.

Two (2) large shrubs must be added within 30 feet of the east building face. Alternatively, existing shrubs could be swapped to a larger species (with a mature height of at least 6 ft.).

Boulevard Trees

Boulevard trees are not required for commercial developments.

Sod and Ground Cover Standards

All areas not otherwise improved in accordance with the approved site plans shall have a minimum depth of 4 inches of topsoil and be sodded including boulevard areas.

Disturbed areas of the site not improved with landscaping will be sodded.

Signage

A separate sign permit application shall be submitted prior to signage installation.

Impervious Surface Coverage

The allowed impervious surface coverage in the GB, General Business District is 75%. The proposed impervious surface coverage of Lot 1 is 72%. The proposed post-development impervious surface coverage is compliant.

Traffic Study

A formal traffic study is not required. The updated 2020 I-35E Corridor AUAR analyzed traffic impacts for commercial development along this entire corridor. The proposed commercial car wash is consistent with AUAR Land Use Scenarios #1 and #2 for commercial development. Otter Lake Road and CSAH 14 (Main Street) are A-Minor Reliever and A-Minor Collector roads, respectively, and have structural capacity to handle the commercial traffic.

Alternative Urban Areawide Review (AUAR)

The site is within the 2005 I-35E Corridor AUAR environmental review boundary. The AUAR was updated in May 2020. The AUAR identifies this site as commercial in the land use scenarios. The Otter Crossing 2nd Addition preliminary plat and Tidal Wave Auto Spa development are consistent with commercial development. No further environmental assessment is required.

Wetlands

As part of Otter Crossing 1st Addition, a wetland delineation report was completed by Midwest Natural Resources on September 4, 2019. A WCA Notice of Decision was issued by RCWD on December 9, 2019. Two wetlands were delineated. Wetland A was 2.59 acres and Wetland B is 1.19 acres. Impacts to Wetland A have been completed and mitigated via wetland credits. A drainage & utility easement was dedicated on the final plat over the stormwater pond and remainder of Wetland A. The wetlands are not within the Wetland Management Corridor (WMC) so a WMC wetland buffer was not required.

No further wetland impacts are proposed with development of Otter Crossing 2nd Addition.

Shoreland District

The development is not located in the Shoreland District.

Floodplain

There is no FEMA floodplain on site.

Anoka County Highway Department

Anoka County Highway Department reviewed the preliminary plat and had no concerns. The applicant shall obtain the required Anoka County Highway Department permits.

Public Safety Comments

The Fire Division notes a hydrant shall be located in the northwest corner of the property.

The Police Division had no issues that needed to be addressed. They did recommend good quality camera systems be installed.

Environmental Board

The Environmental Board reviewed the development proposal at their May 4, 2022 meeting. One comment that was made was the consideration of diverting the stormwater to the water recycling process used for the car wash. The applicant provided the following narrative:

It is not in the City's best interest to have the stormwater collected at the reclaim tanks and ultimately discharged into the sanitary sewer system. Each wash cycle uses approximately 75% fresh water and 25% reclaim water meaning that 75% of the stormwater that would be collected in the reclaim system would not even be used. It is not common practice for stormwater to be discharged into sanitary sewer systems. Many municipalities in fact avoid this as it can lead to capacity shortages in the treatment plants costing large sums of money to upgrade the plant. The stormwater for this site is proposed to be discharged at the detention pond to the northwest that is intended for and has capacity for this development. Additionally, the car wash tunnels are designed to slope away from the building for the safety of customers and employees on snowy days.

Staff does not support diverting the stormwater to the water recycling process.

Planning and Zoning Board

The Planning & Zoning Board held a public hearing on May 11, 2022. There were no public comments. At the Board's recommendation, clarifying language requiring annual inspections for the water reuse system and signage were added to the conditional use permit. The Board recommended approval with a 6-0 vote with conditions detailed in Resolution No. 22-55 and Resolution No. 22-56.

Agreements

Stormwater Maintenance Agreement

The stormwater facilities on the site will be privately maintained and a Stormwater Maintenance Declaration will be required.

Development Agreement and Final Plat

The applicant, Tyme Properties, shall submit a Land Use Application for final plat after preliminary plat approval. A Development Agreement will then be prepared by the City as it relates to the final plat and development.

Site Improvement Performance Agreement

A Site Improvement Performance Agreement will be prepared by the City as it relates to the Tidal Wave Auto Spa commercial car wash.

Findings of Fact

Council Resolution No. 22-55 details the findings of fact for the Otter Crossing 2nd Addition preliminary plat. Council Resolution No. 22-56 details the findings of fact for the conditional use permit for the Tidal Wave Auto Spa.

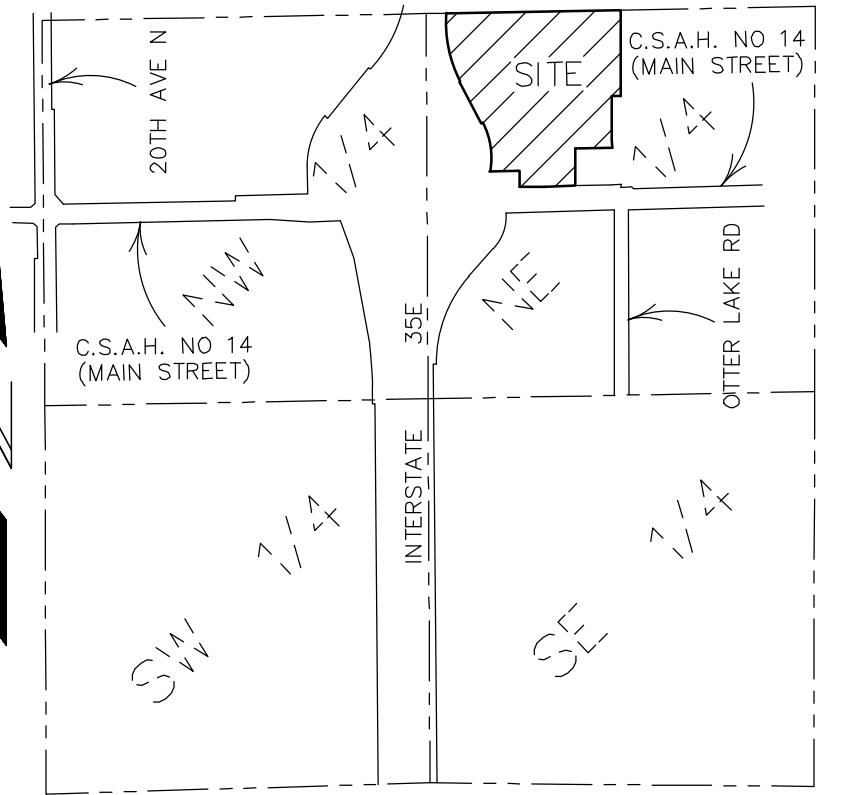
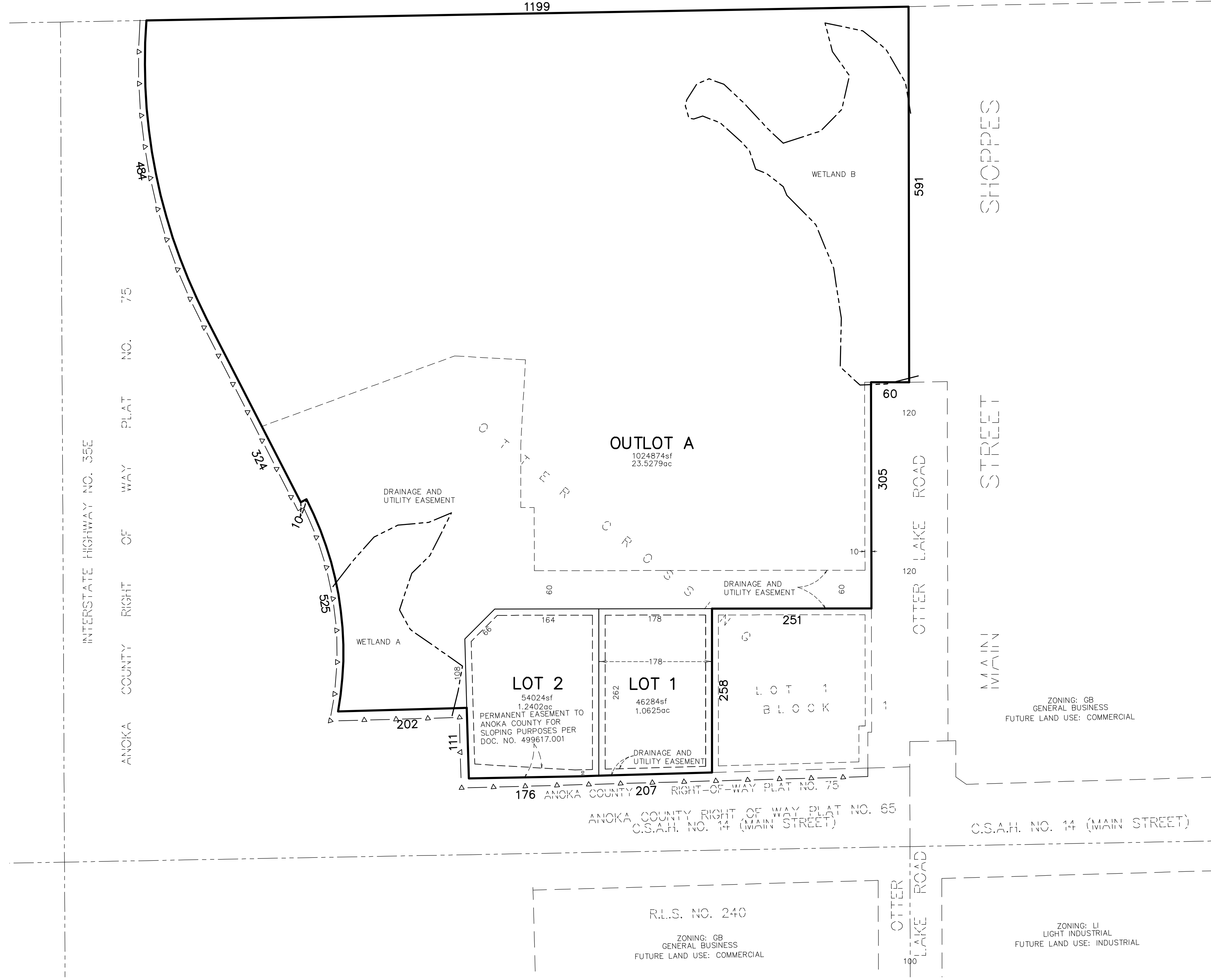
RECOMMENDATION

Staff and Boards recommend approval of the preliminary plat, conditional use permit, and site improvement performance agreement for Otter Crossing 2nd Addition and Tidal Wave Auto Spa.

ATTACHMENTS

1. Otter Crossing 2nd Addition Preliminary Plat
2. Tidal Wave Auto Spa Civil Plan Set
3. Tidal Wave Auto Spa Architectural Plan Set
4. Resolution No. 22-55
5. Resolution No. 22-56
6. Resolution No. 22-57
7. Site Improvement Performance Agreement

ZONING: R-BR
RURAL/BUSINESS RESERVE
FUTURE LAND USE: COMMERCIAL



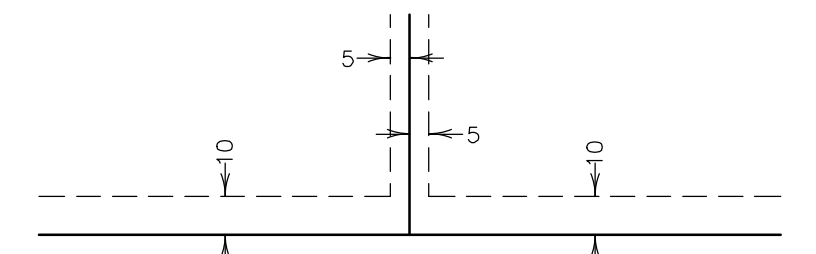
SECTION 24, TWP. 31, RGE. 22
ANOKA COUNTY, MINNESOTA
LOCATION MAP
NOT TO SCALE

PROPOSED DESCRIPTION FOR PRELIMINARY PLAT PURPOSES ONLY:
Outlot A, OTTER CROSSING, according to the recorded plat thereof Anoka Count, Minnesota.

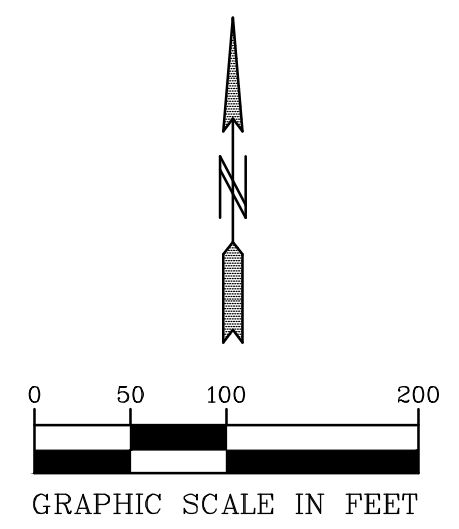
EXISTING ZONING: GB (GENERAL BUSINESS)
PROPOSED ZONING: GB (GENERAL BUSINESS)
FUTURE LAND USE: COMMERCIAL

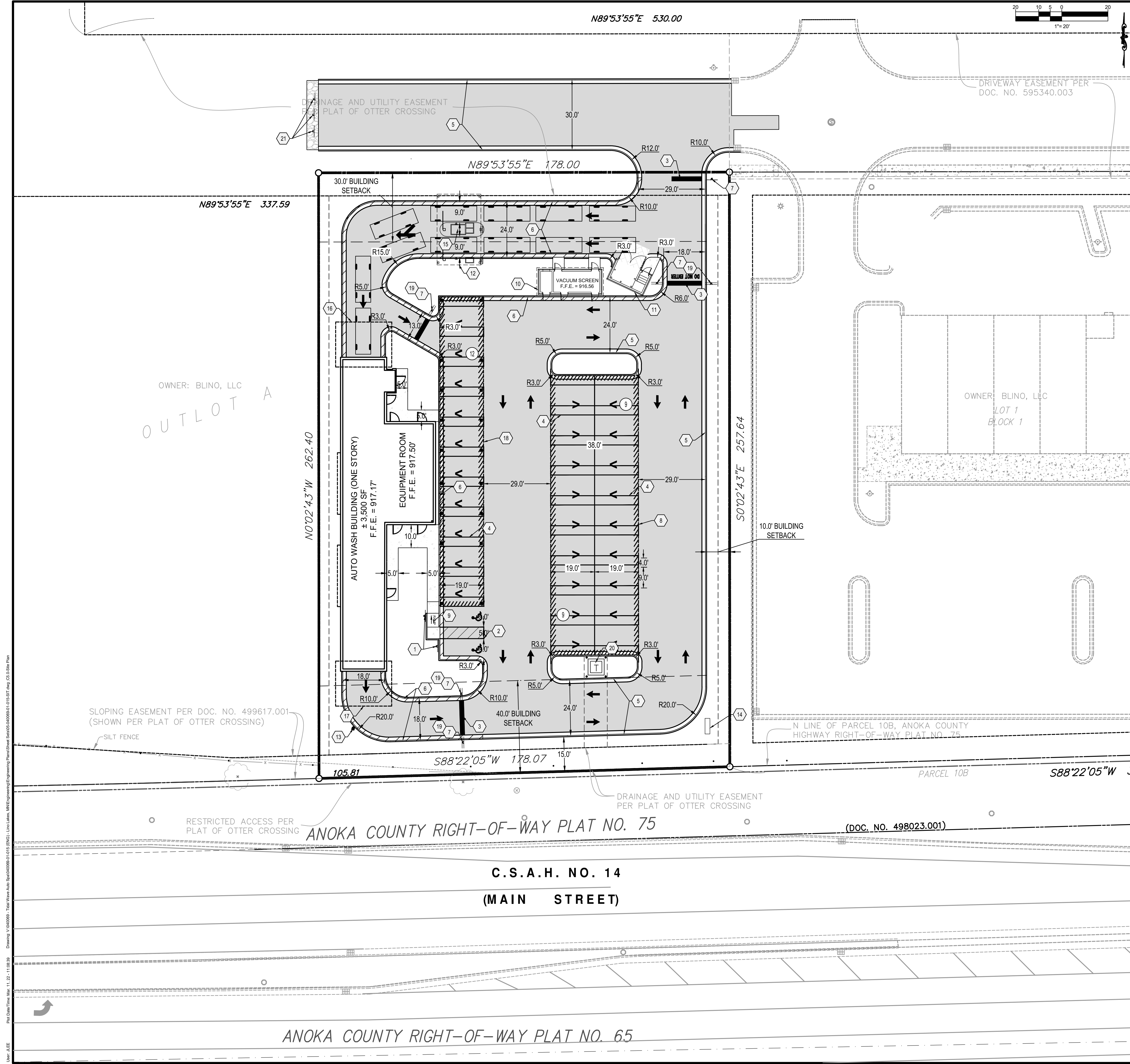
TOTAL GROSS AREA	25.83	ACRES
TOTAL LOT AREA	2.30	ACRES
TOTAL UPLAND LOT AREA	2.30	ACRES
TOTAL BUILDABLE AREA	2.30	ACRES
TOTAL WETLAND AREA	2.73	ACRES
LOTS	1	
NUMBER OF OUTLOTS	1	
TOTAL OUTLOT AREA	23.53	ACRES
TOTAL RIGHT OF WAY AREA OF OTTER LAKE ROAD	0	ACRES
TOTAL C.S.A.H. NO. 14	0	ACRES

DRAINAGE AND UTILITY EASEMENTS ARE SHOWN THUS:



being 5 feet in width, and adjoining lot lines unless otherwise indicated, and 10 feet in width and adjoining street lines and rear lot lines unless otherwise indicated on the plat.





SITE INFORMATION:
 ADDRESS: NWC OF OTTER LAKE AND MAIN STREET, LINO LAKES, MINNESOTA 55038
 PROPERTY AREA: 1.063 ACRES
 PROPERTY ZONING: BG - GENERAL BUSINESS

PARKING NOTE:
 PARKING PROVIDED:
 28 VACUUM SPACES
 ±2 HANDICAPPED SPACES
 30 TOTAL SPACES
 CAR WASH STACKING PROVIDED: 12 STACKING SPACES

BUILDING SETBACKS:
 LOCAL STREET (NORTH-REAR): 30'
 COLLECTOR OR ARTERIAL (SOUTH -FRONT): 40'
 PARKING LOT (EAST-SIDE): 15'

PARKING COUNT
 30

10' EXISTING PUBLIC UTILITY EASEMENT - SOUTH

- SITE LAYOUT AND STAKING NOTES**
- IF THE PLANS ARE NOT CLEAR OR DISCREPANCIES OCCUR, THE CONTRACTOR IS TO CONTACT BOWMAN AT 312-614-0360 FOR CLARIFICATION IMMEDIATELY.
 - ALL NORTHING AND EASTING ARE TO THE FACE OF CURB, EDGE OF BUILDING.
 - CONTRACTOR SHALL CAREFULLY EXAMINE ALL DOCUMENTS AND THE CONSTRUCTION SITE TO OBTAIN FIRST HAND KNOWLEDGE OF EXISTING CONDITIONS.
 - ENTIRE SITE SHALL BE DRESSED TO UNIFORM, WELL DRAINED AND VISUALLY APPEALING SURFACE WITH A MINIMUM TOPSOIL LAYER OF FOUR INCHES.
 - ALL STRIPING AND SIGNS SHALL CONFORM WITH THE MINNESOTA DEPARTMENT OF TRANSPORTATION AND THE MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES LATEST EDITION. PARKING STALL STRIPING TO BE WHITE WITH BLUE HANDICAPPED STRIPING
 - ALL HANDICAP PARKING SPACES AND ACCESSIBLE ROUTE SHALL CONFORM WITH THE AMERICAN WITH DISABILITY ACT DESIGN GUIDELINES AND SPECIFICATIONS LATEST EDITION.
 - DIMENSIONS AND CURVE RADII ARE GIVEN TO FACE OF CURB, WHERE CURB AND GUTTER IS SHOWN. OTHERWISE DIMENSIONS ARE GIVEN TO THE EDGE OF PAVEMENT. CONTRACTOR IS TO COORDINATE WITH THE ARCHITECTURAL PLANS AS TO THE BUILDING LAYOUT AND DIMENSIONS.
 - ALL DRIVEWAYS LEADING TO REFUSE CONTAINERS SHALL BE CONSTRUCTED OF 6" CONCRETE WITH A MINIMUM OF 6" COMPACTED BASE.
 - ALL LANDSCAPING SHALL BE PROTECTED FROM VEHICULAR TRAFFIC BY A STANDARD CONCRETE CURB AND GUTTER.
 - ALL SIGNS TO BE APPROVED BY THE CITY OF WILLMAR, MN.
 - PATCHING ALL EXISTING IMPROVED SURFACES SHALL MATCH EXISTING PAVEMENT CROSS SECTIONS.

HATCH LEGEND:

	STANDARD DUTY CONCRETE PAVEMENT		CONCRETE SIDEWALK
	HEAVY DUTY CONCRETE PAVEMENT		

PRE VS. POST DEVELOPED AREA:

PRE-DEVELOPED: 1.063 ACRES	POST-DEVELOPED: 1.063 ACRES
IMPERVIOUS AREA: 0.0 AC (0%)	IMPERVIOUS AREA: ±0.765 (33,316 SF) (72%)
PERVIOUS AREA: 1.063 AC (100%)	PERVIOUS AREA: ±0.298 AC (12,968 SF) (28%)

- SPECIAL NOTES:**
- HANDICAP SIGN AND VAN ACCESSIBLE SIGN
 - HANDICAP STALL STRIPING (BLUE)
 - 24" WIDE WHITE STOP BAR STRIPING
 - 4" WIDE WHITE PARKING STALL STRIPING
 - 24" STANDARD CURB & GUTTER
 - 24" ROLL CURB
 - STOP SIGN - 36"x36"
 - 38' X 121' VACUUM CANOPY
 - HANDICAP RAMP; CONSTRUCTION AT 1:12 MAXIMUM SLOPE
 - 9' X 30' TRIPLE VACUUM SCREENING WITH VENDING
 - 8.5' X 16.5' DUMPSTER ENCLOSURE
 - PAY KIOSK SEE SHEET C9.0
 - WASH EXIT LIGHT (SEE EQUIPMENT MANUFACTURER SPECIFICATIONS) SEE SHEET C9.1 FOR BOLLARD PLACEMENT
 - PYLON SIGN (PERMIT BY OTHERS) (SIGN LOCATION TO BE VERIFIED WITH APPROVED SIGNAGE PACKAGE.) A SEPARATE SIGN PERMIT MUST BE SUBMITTED, REVIEWED, AND APPROVED PRIOR TO INSTALLATION OF ANY SIGNS ON PREMISES.
 - ATTENDANT BOOTH (SEE MANUFACTURER SPECIFICATIONS)
 - ENTRANCE DETAIL SEE SHEET C9.1 FOR WHEEL PULL DETAILS
 - EXIT DETAIL SEE SHEET C9.1 FOR WHEEL PULL DETAILS
 - 134' X 19' VACUUM CANOPY
 - DO NOT ENTER SIGN
 - PROPOSED TRANSFORMER
 - CONST. QM1-2 OBJECT MARKER PER FIGURE 3C-1 MUTCD STANDARDS

A SEPARATE SIGN PERMIT MUST BE SUBMITTED, REVIEWED, AND APPROVED PRIOR TO INSTALLATION OF ANY SIGNS ON THE PREMISES.

THE LOCATION OF EXISTING UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE WAY ONLY. THE CONTRACTOR SHALL DETERMINE THE EXACT LOCATION OF ALL EXISTING UTILITIES BEFORE COMMENCING WORK. CONTRACTOR AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGES WHICH MIGHT BE OCCASIONED BY THE CONTRACTORS FAILURE TO EXACTLY LOCATE AND PRESERVE ANY AND ALL UNDERGROUND UTILITIES.



Bowman
 Bowman Consulting Group, Ltd.
 910 SE 17th Street
 Suite 300
 Fort Lauderdale, FL 33316
 Phone: (954) 314-9488
 www.bowman.com
 ARBPE Firm Registration No. 3548

ANOKA COUNTY
 SITE PLAN
 TIDAL WAVE AUTO SPA - LINO LAKES
 NWC OF OTTER LAKE AND MAIN STREET,
 LINO LAKES, MN 55038

040069-01-015
 PROJECT NUMBER

PLAN STATUS

DATE DESCRIPTION

JL	JL	KM
DESIGN	DRAWN	CHKD

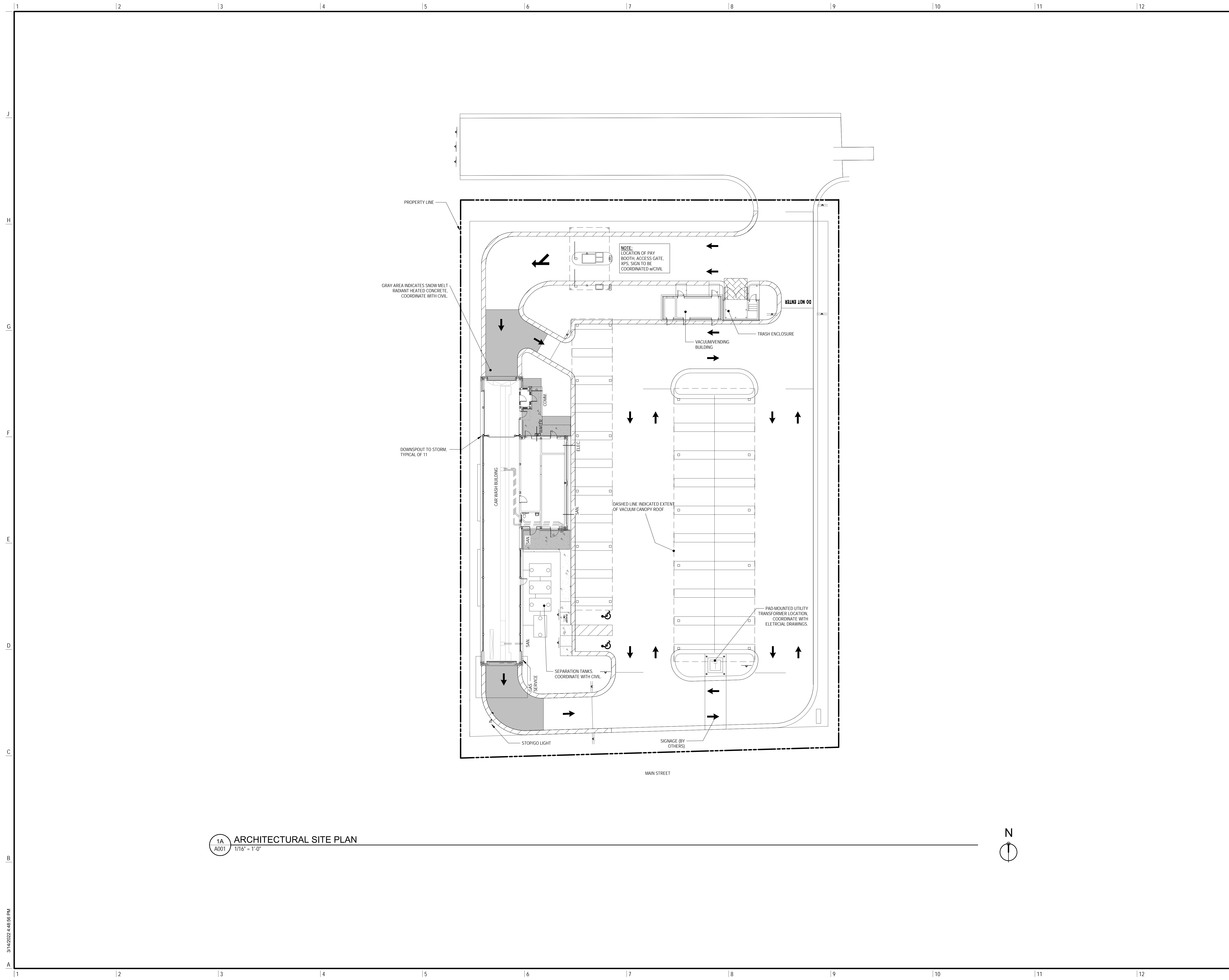
SCALE: AS SHOWN

JOB No. 040069-01-015
 DATE: March 8, 2022

FILE: 05-040069-01-015-SIT-dwg


SHEET **C5.0**

User: ALEE
 PLOT Date: Firm: Mar. 11, 22, 11:08:39
 Drawing: V:\040069 - Tidal Wave Auto Spa\040069-01-015 (R01) - Lino Lakes, MN\Engineering\Drawings\040069-01-015-SIT.dwg, 05.54a Plot




1A
A001
ARCHITECTURAL SITE PLAN
1/16" = 1'-0"

ARCHITECT



REZTARK DESIGN STUDIO, LLC
601 MAIN STREET, SUITE 200
CINCINNATI, OH 45202
513.233.3333

PROJECT



TIDAL WAVE - AUTO SPA
NW CORNER OF OTTER LAKE AND MAIN STREET
LINO LAKES, MN 55038

CLIENT

NEW POTATO CREEK HOLDINGS, LLC
124 E. THOMPSON STREET
TOMASTON, GA 30286


CONSULTANT

STRUCTURAL
THORSON BAKER + ASSOCIATES
2055 READING ROAD, SUITE 200
CINCINNATI, OH 45202
513.579.8200

M.E.P.
KLH ENGINEERING
1538 ALEXANDRA PIKE, STE 11
FORT THOMAS, KY 41015
614.603.2662

CIVIL
(UNDER SEPARATE OWNER CONTRACT)
BOWMAN CONSULTING GROUP, LTD
954.314.8481

SEAL



PROJECT REVISIONS

REVISION	DATE	DESCRIPTION
ISSUED:	03/14/22	

PROJECT INFORMATION

TIDAL WAVE
AUTO SPA

ADDRESS: NW CORNER OF OTTER LAKE AND MAIN STREET
LINO LAKES, MN 55038

PROJ. NO: 21084
DRAWN BY: MLG | CHECKED BY: IMR
SHEET SIZE: 30" x 42"

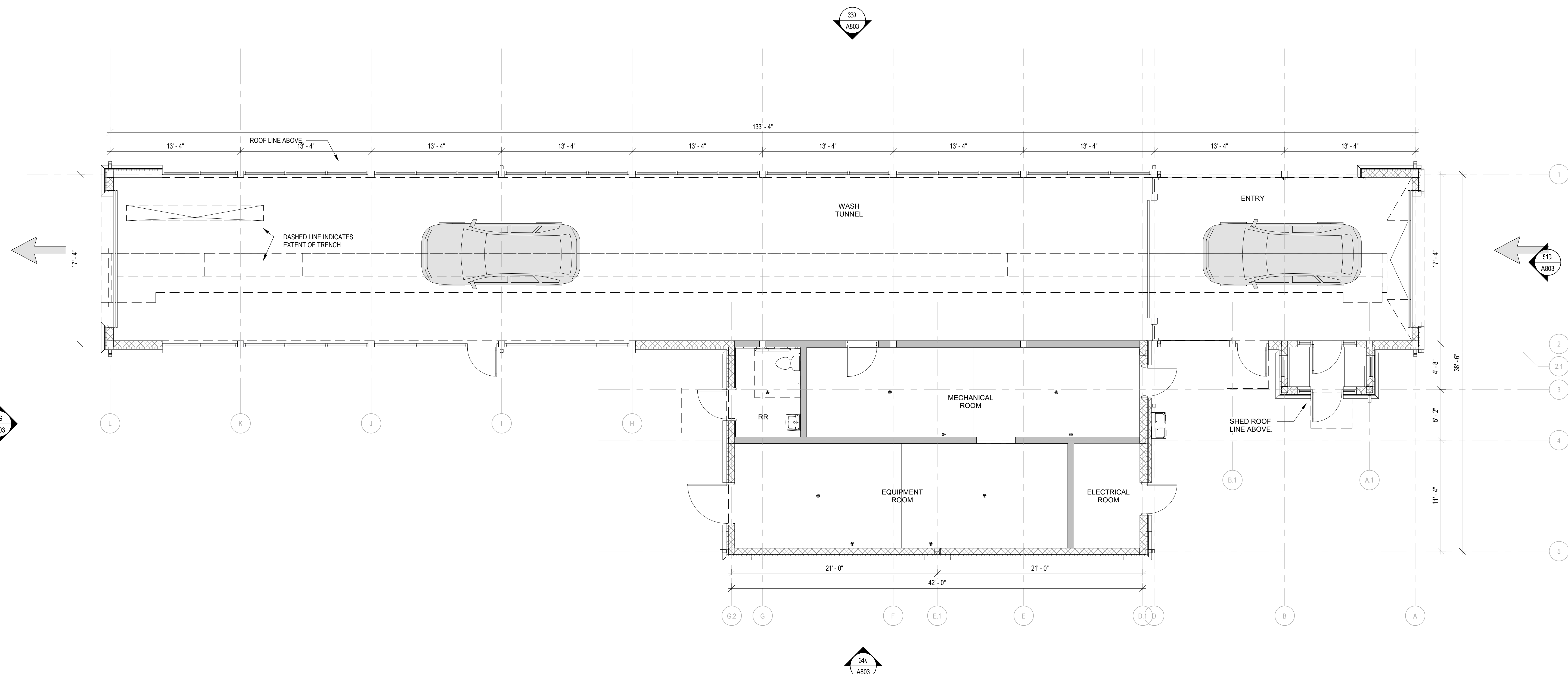
SHEET TITLE & NUMBER

ARCHITECTURAL
SITE PLAN

A001

Copyright 2021 REZTARK DESIGN STUDIO, LLC

3/14/2022 4:48:56 PM



1 OVERALL FLOOR PLAN
A801 3/16" = 1'-0"

EXTERIOR MATERIAL LEGEND

Table with 6 columns: MARK, ITEM, MFR, FINISH, STYLE, NOTES. It lists materials for exterior walls, roof, and structural steel, including splitface block veneer, cast stone, thin-set stone veneer, exterior paint, and metal roof panels.

EXTERIOR & INTERIOR FINISHES

Table with 6 columns: MARK, ITEM, FINISH/COLOR, DESCRIPTION, MODEL/CODE, MFR. It details finishes for masonry, walls, S.F., and roof, including splitface block veneer, ceramic tile, exterior paint, and metal roof accessories.

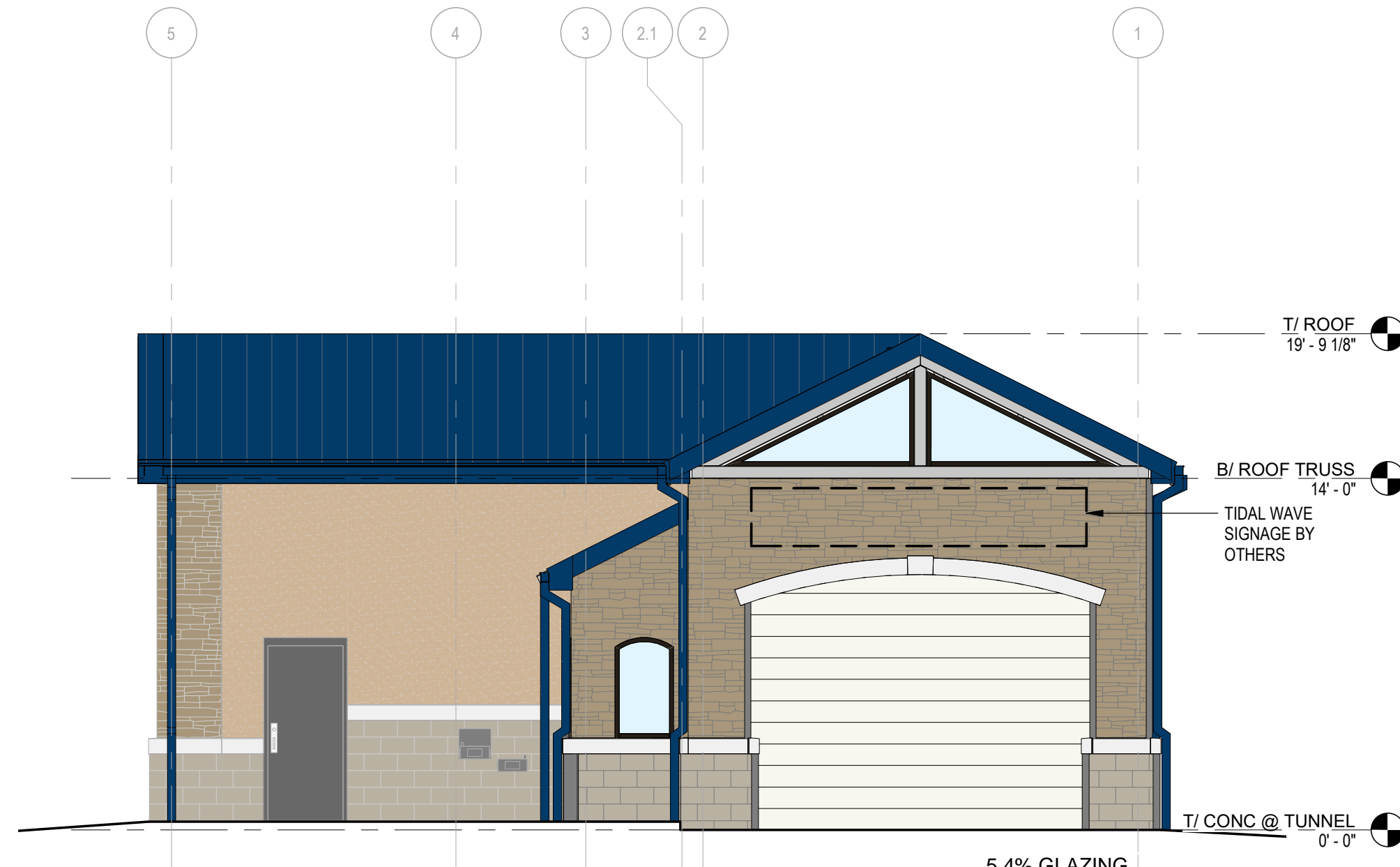
ROOM FINISH SCHEDULE

Table with 6 columns: NAME, FLOOR, BASE, WALLS, CEILING, REMARKS. It provides finish specifications for rooms such as Electrical Room, Entry, Equipment Room, Mechanical Room, Operator Booth, Restroom, and Wash Tunnel.

NOTES:
- ANY MATERIALS NOT CALLED OUT ON THIS SET OF DRAWINGS TO BE SELECTED AND APPROVED BY TIDAL WAVE CORP.
- AUXILIARY BUILDINGS: REFER TO APPLICABLE PLANS FOR ADDITIONAL INFORMATION

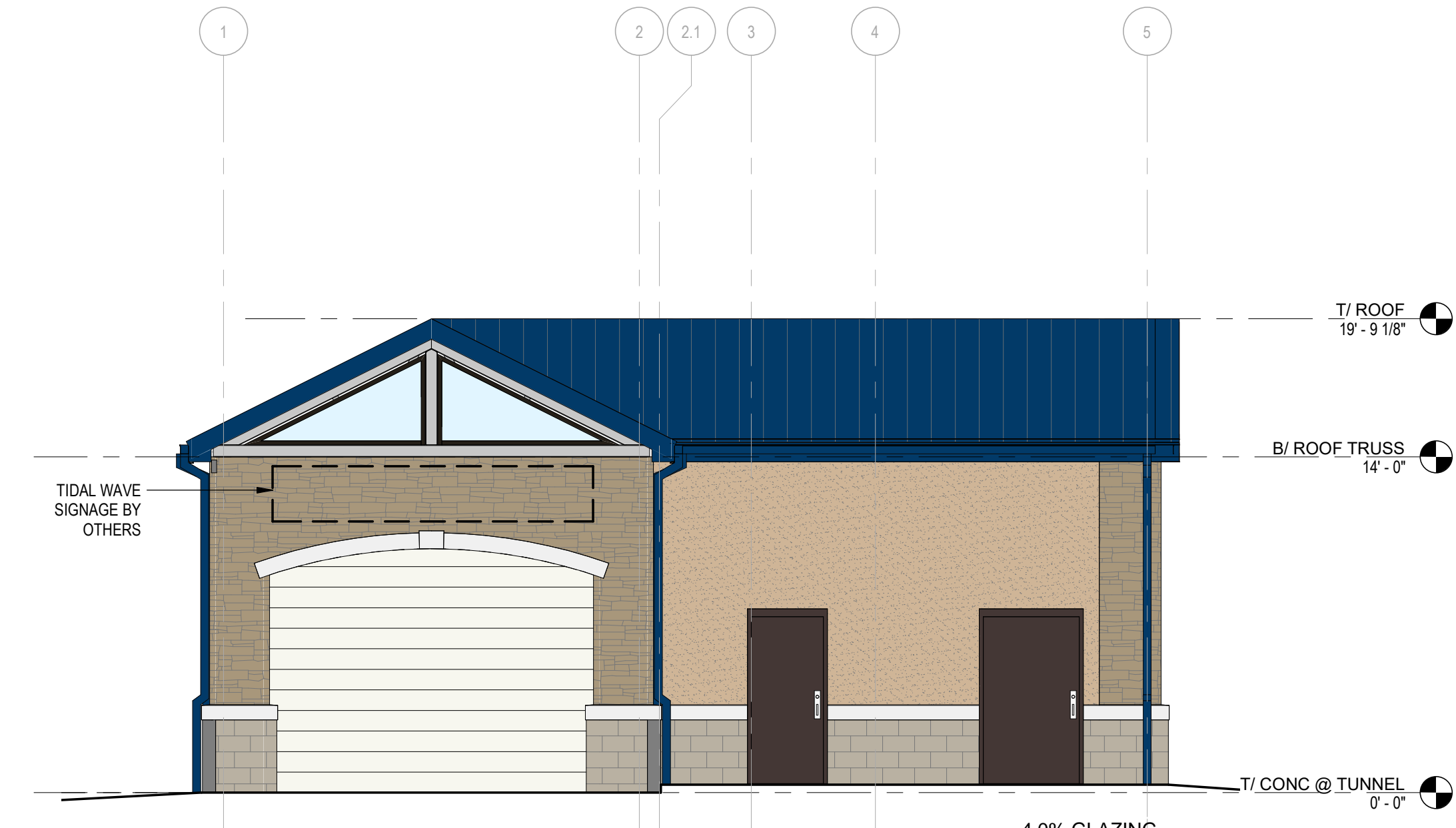
NOT FOR
CONSTRUCTION

1
J
H
G
F
E
D
C
B
A
3/15/2022 9:35:03 AM



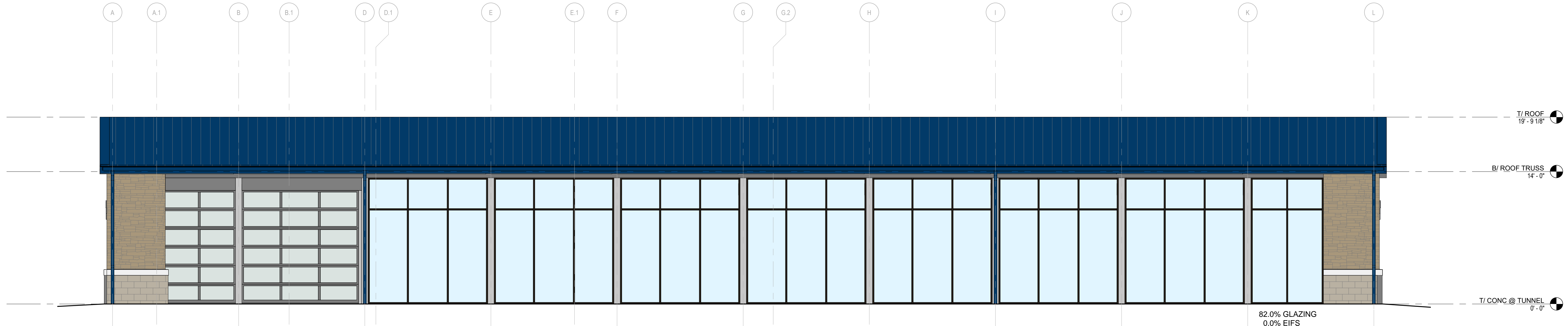
1
A803
3/16" = 1'-0"
NORTH ELEVATION - ENTRY

5.4% GLAZING
23.0% EIFS
16.8% CONCRETE BLOCK VENEER
28.4% STONE VENEER
26.4% METAL (OVERHEAD DOOR)



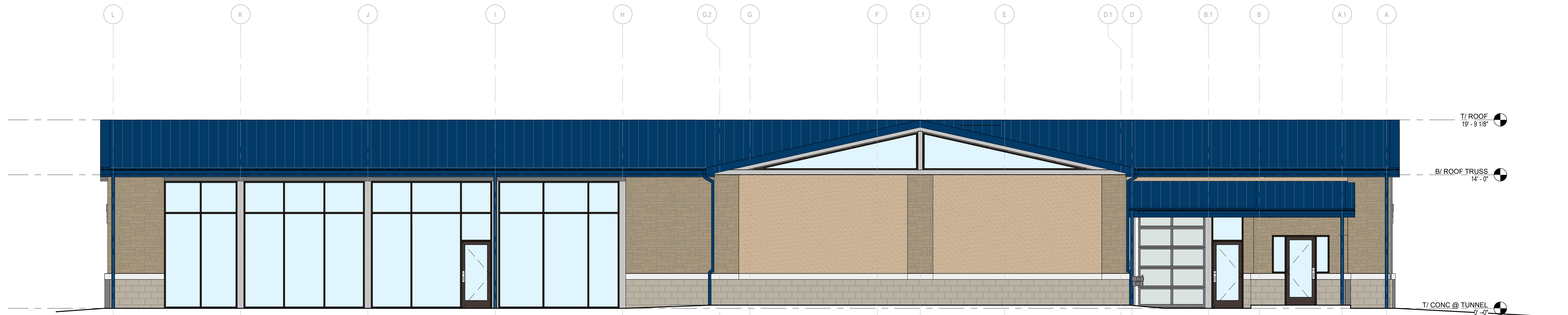
2
A803
3/16" = 1'-0"
SOUTH ELEVATION - EXIT

4.0% GLAZING
29.0% EIFS
12.4% CONCRETE BLOCK VENEER
24.5% STONE VENEER
30.0% METAL (OVERHEAD DOOR)



3
A803
3/16" = 1'-0"
WEST ELEVATION

82.0% GLAZING
0.0% EIFS
2.5% CONCRETE BLOCK VENEER
6.5% STONE VENEER
10.0% METAL (OVERHEAD DOOR)



4
A803
3/16" = 1'-0"
EAST ELEVATION

42.0% GLAZING
20.0% EIFS
13.0% CONCRETE BLOCK VENEER
17.0% STONE VENEER
8.0% METAL (OVERHEAD DOOR)

ARCHITECT

reztark

REZTARK DESIGN STUDIO, LLC
601 MAIN STREET, SUITE 200
CINCINNATI, OH 45202
513.233.3333

PROJECT



TIDAL WAVE AUTO SPA
NW CORNER OF OTTER LAKE AND MAIN STREET
LINO LAKES, MN 55038

CLIENT

NEW POTATO CREEK HOLDINGS, LLC
124 E. THOMPSON STREET
TOMASTON, GA 30286

CONSULTANT

STRUCTURAL
THORSON BAKER + ASSOCIATES
2055 READING ROAD, SUITE 200
CINCINNATI, OH 45202
513.979.8200

M.E.P.
KLH ENGINEERING
1538 ALEXANDRIA PIKE, STE 11
FORT THOMAS, KY 41075
614.603.2662

CIVIL
(UNDER SEPARATE OWNER CONTRACT)
BOWMAN CONSULTING GROUP, LTD
954.314.8481

SEAL

NOT FOR
CONSTRUCTION

PROJECT REVISIONS

ISSUED: 03/14/2022

REVISED:

DATE	DESCRIPTION
------	-------------

PROJECT INFORMATION

TIDAL WAVE
AUTO SPA

ADDRESS: NW CORNER OF OTTER LAKE
AND MAIN STREET
LINO LAKES, MN 55038

PROJ. NO.: 21084

DRAWN BY: Author CHECKED BY: Checker

SHEET SIZE: 30" x 42"

SHEET TITLE & NUMBER

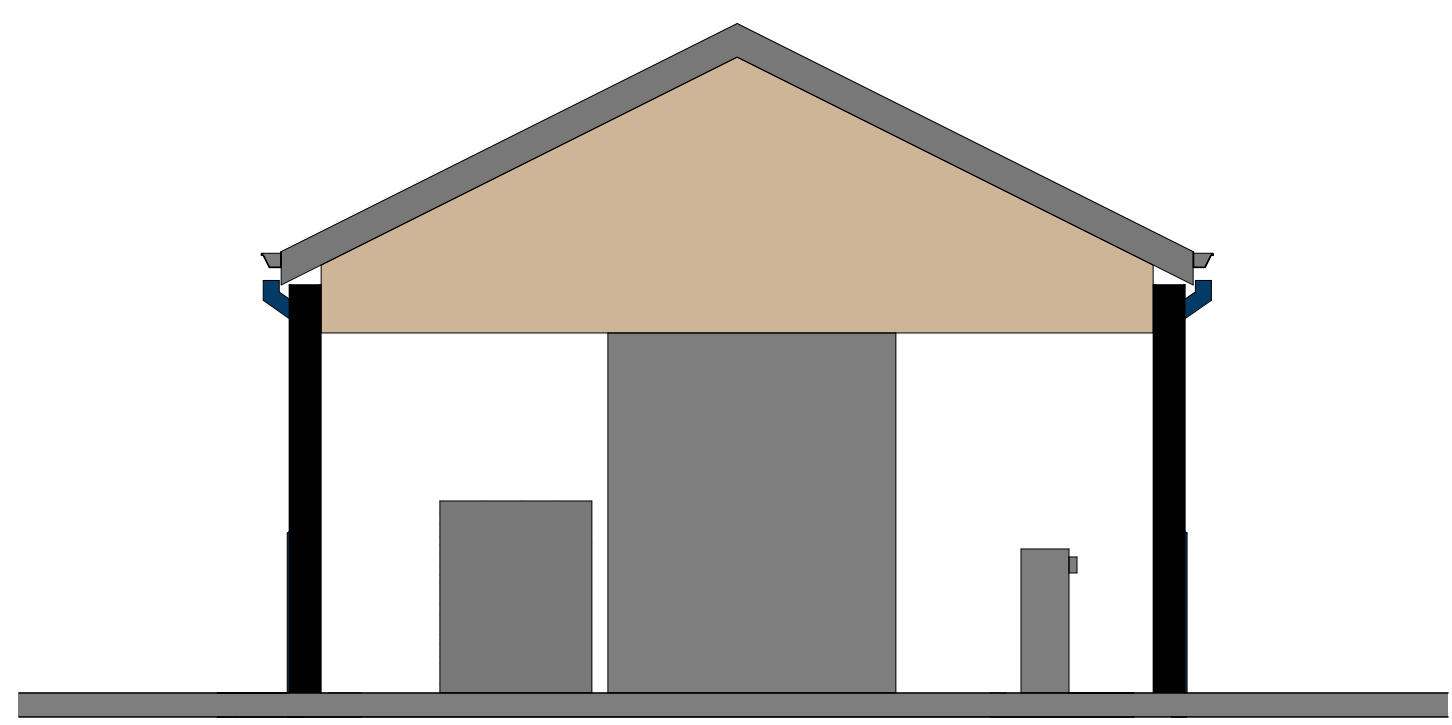
COLOR ELEVATIONS

A803

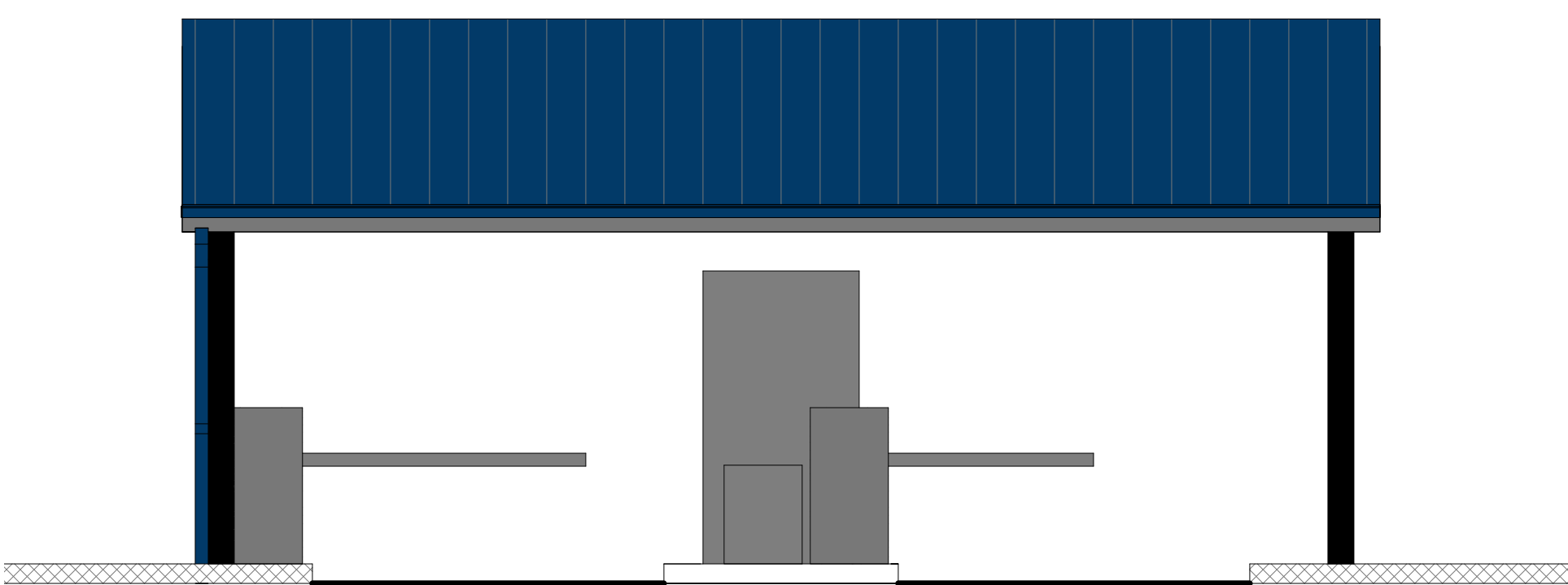
Copyright 2021 REZTARK DESIGN STUDIO, LLC

1 2 3 4 5 6 7 8 9 10 11 12

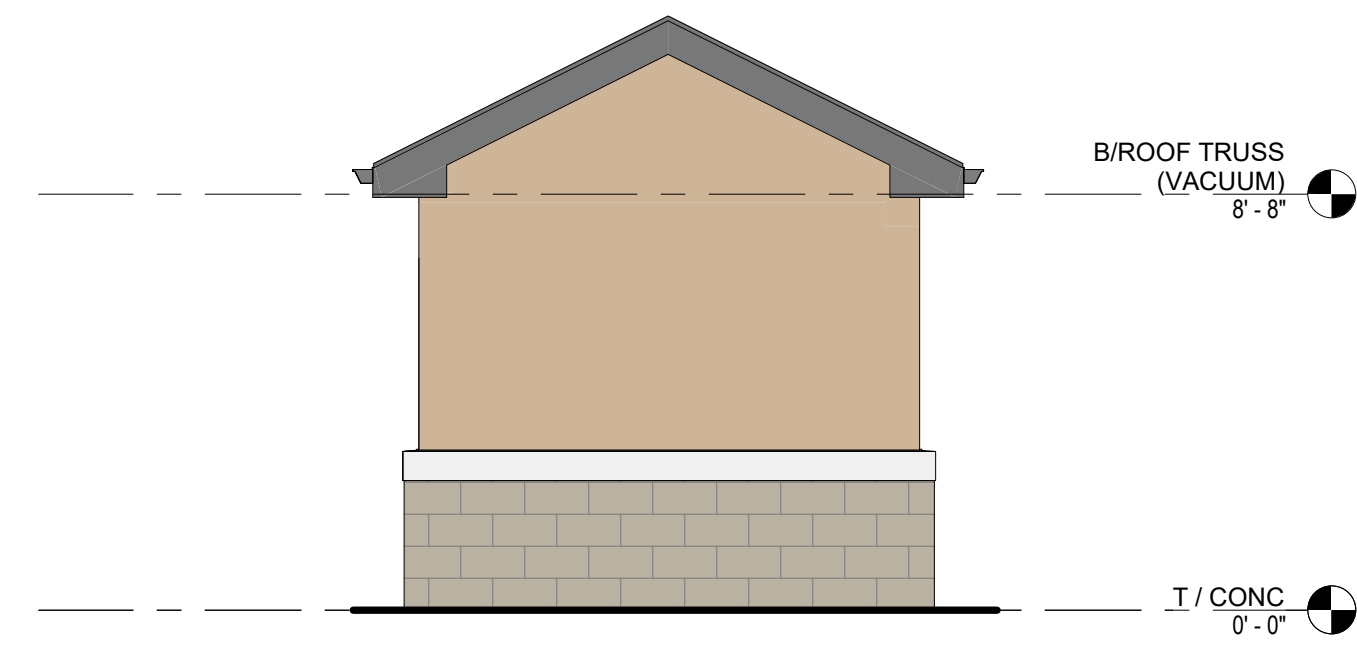
J
H
G
F
E
D
C
B
A



9
A804
PAY STATION ELEVATION 1
1/4" = 1'-0"



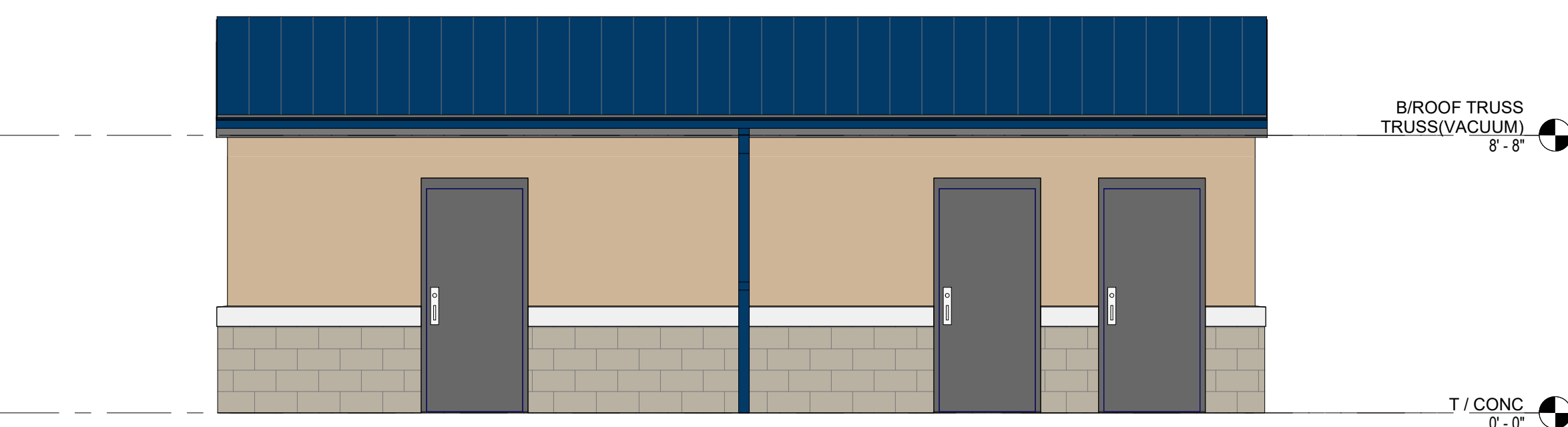
10
A804
PAY STATION ELEVATION 2
1/4" = 1'-0"



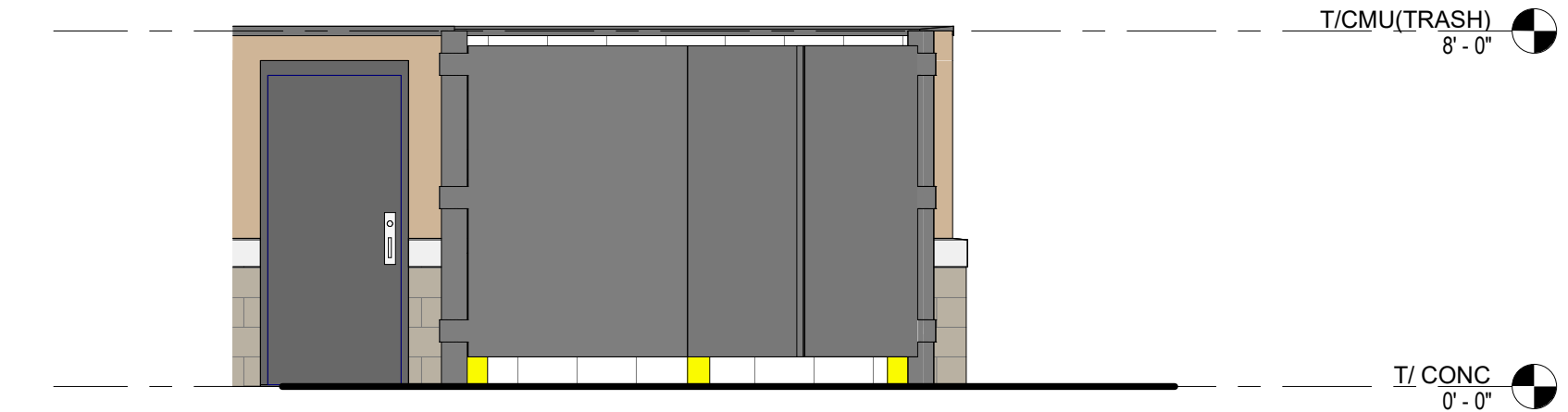
5
A804
VACUUM BUILDING ELEVATION 1
1/4" = 1'-0"



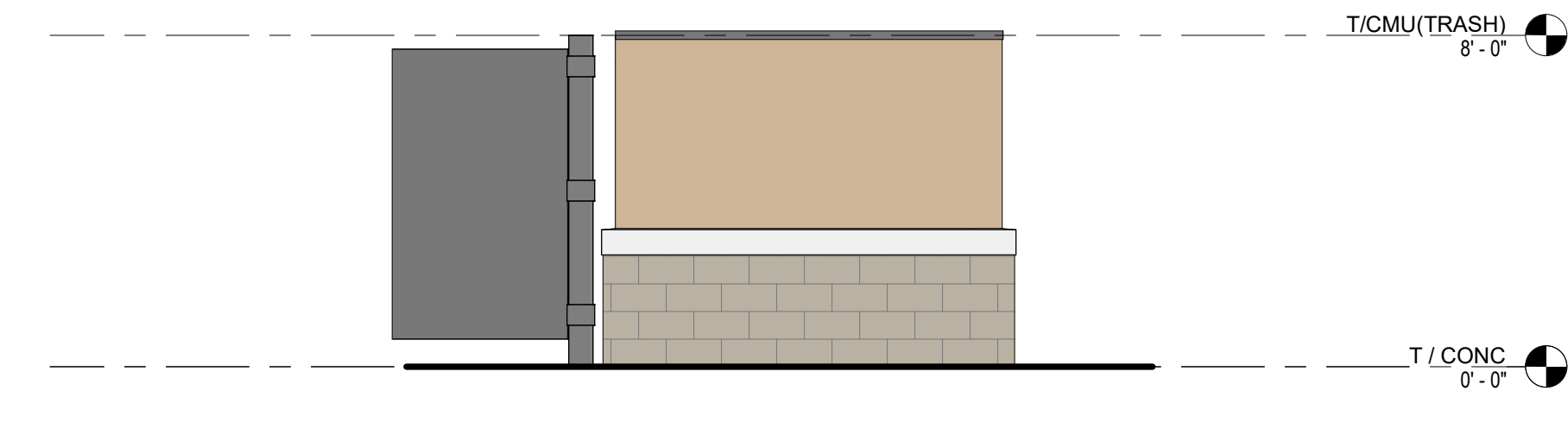
6
A804
VACUUM BUILDING ELEVATION 2
1/4" = 1'-0"



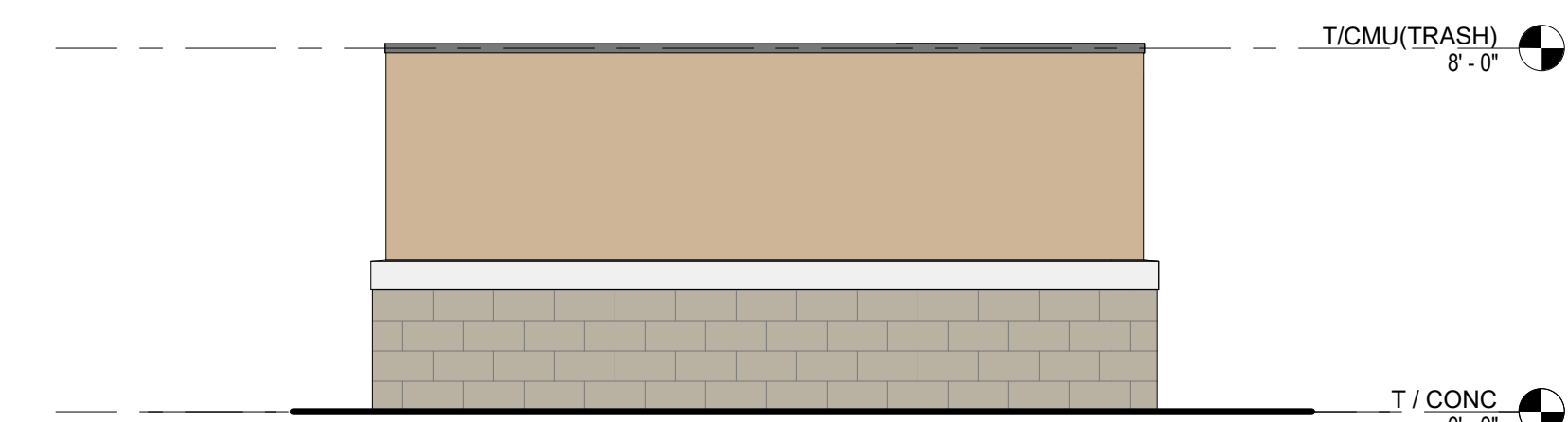
7
A804
VACUUM BUILDING ELEVATION 3
1/4" = 1'-0"



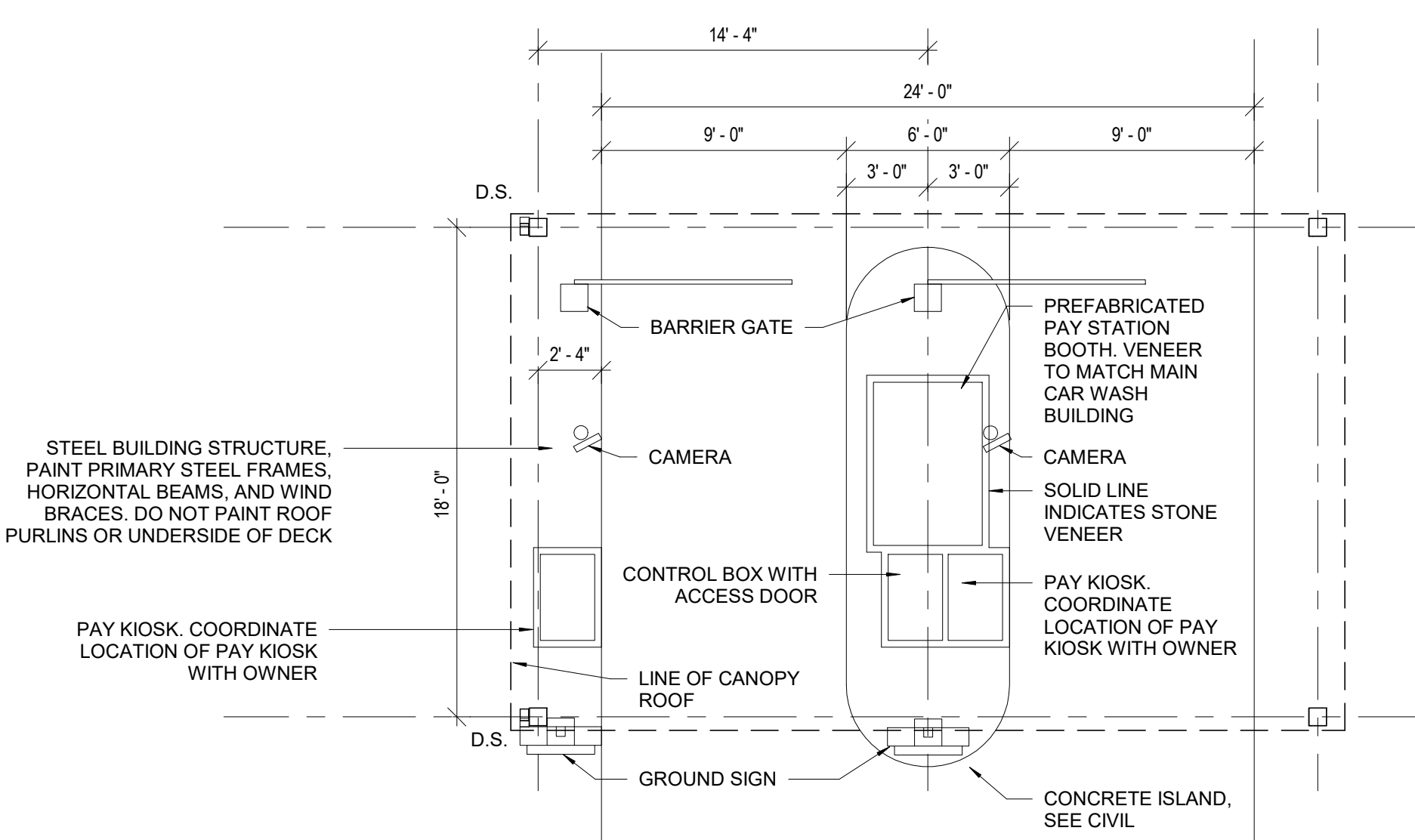
1
A804
TRASH ENCLOSURE ELEVATION 1
1/4" = 1'-0"



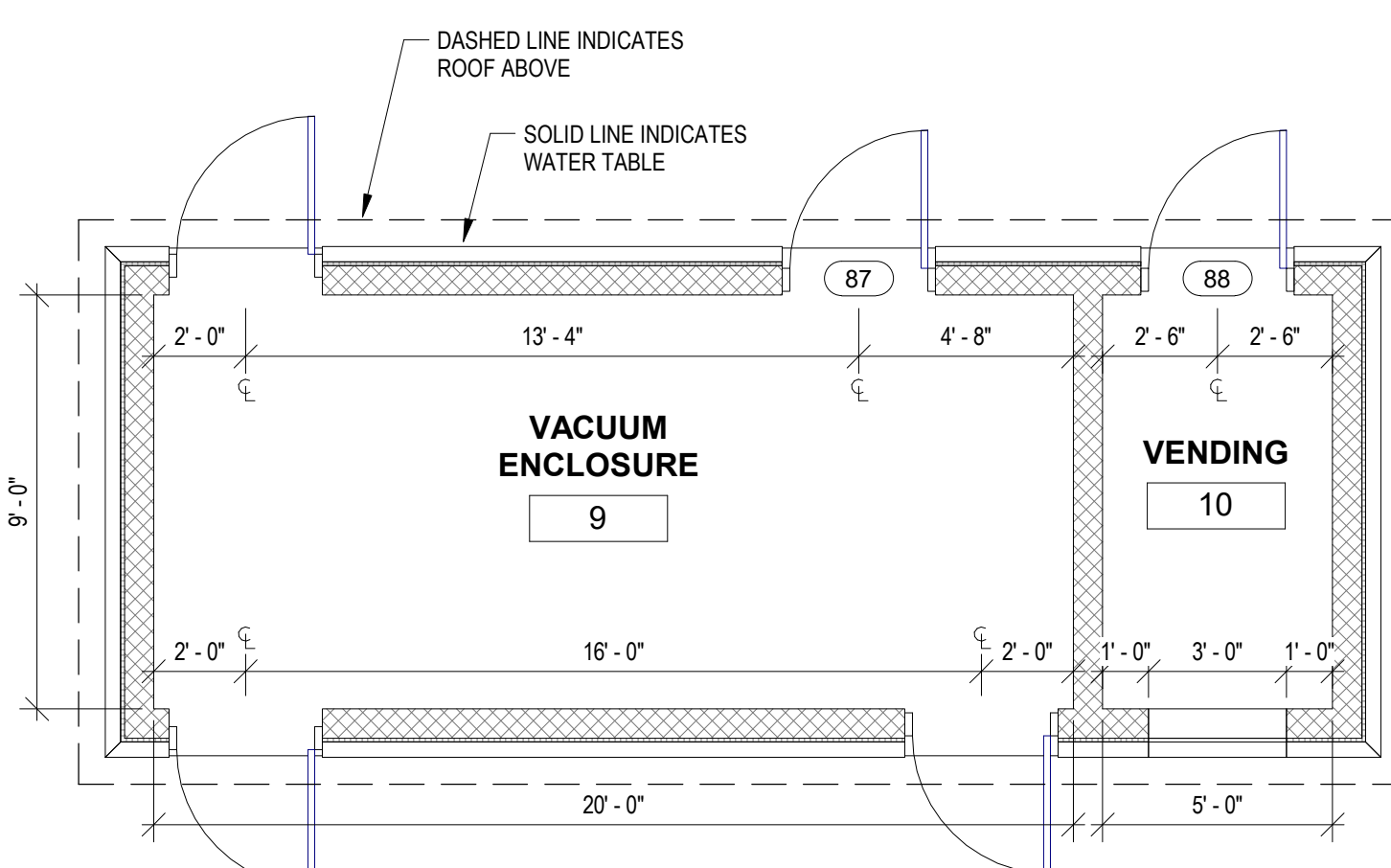
2
A804
TRASH ENCLOSURE ELEVATION 2
1/4" = 1'-0"



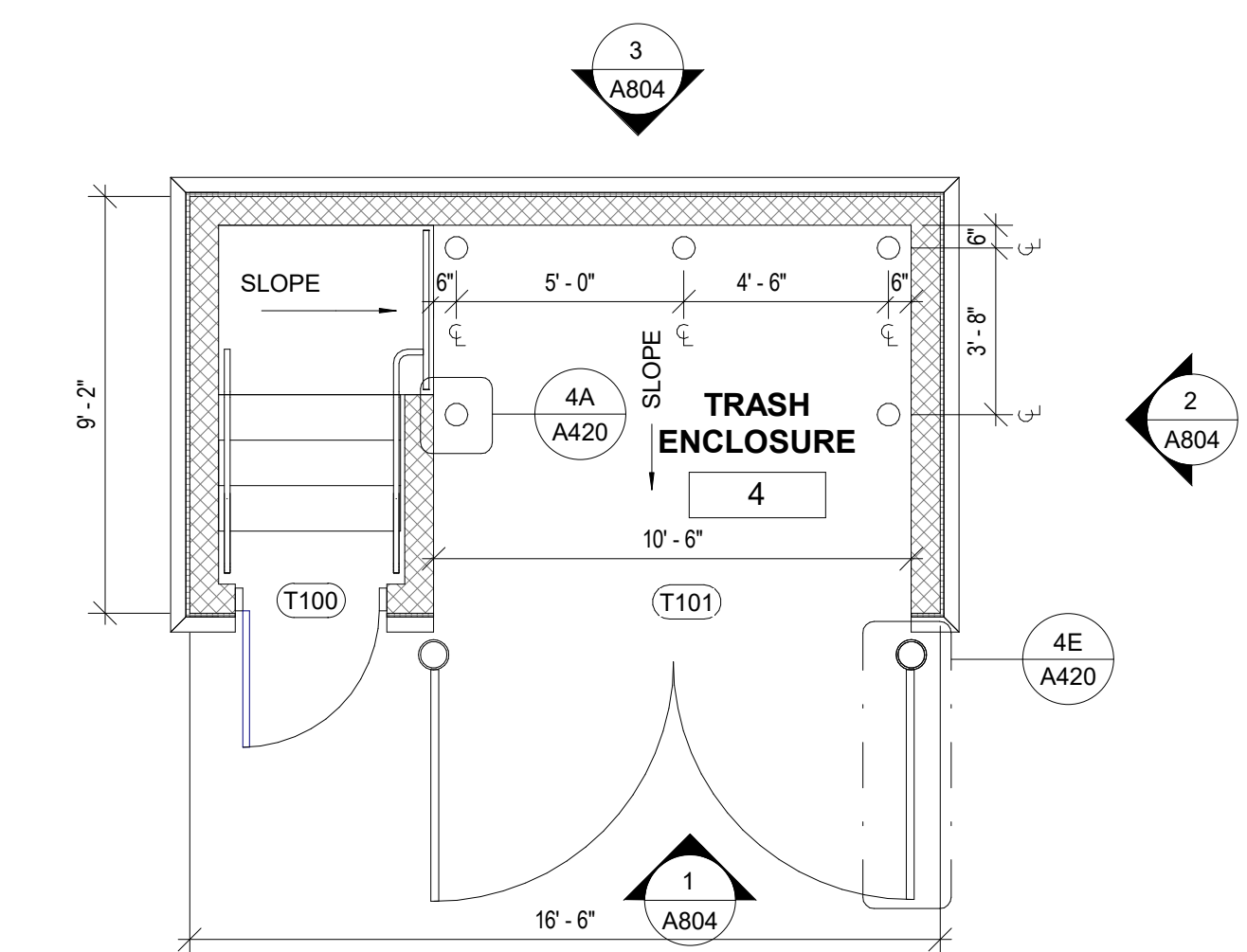
3
A804
TRASH ENCLOSURE ELEVATION 3
1/4" = 1'-0"



11
A804
PAY STATION - PLAN
3/16" = 1'-0"



8
A804
VACUUM PLAN
1/4" = 1'-0"



4
A804
TRASH - PLAN
1/4" = 1'-0"

ARCHITECT

reztark

REZTARK ARCHITECTURE PC, INC.
601 MAIN STREET, SUITE 200
CINCINNATI, OHIO 45202
513.233.3333

PROJECT



TIDAL WAVE AUTO SPA
NW CORNER OF OTTER LAKE AND MAIN STREET
LINO LAKES, MN 55038

CLIENT

NEW POTATO CREEK HOLDINGS, LLC
124 E. THOMPSON STREET
TOMASTON, GA 30286

CONSULTANT

STRUCTURAL

M.E.P.

CIVIL

SEAL

NOT FOR CONSTRUCTION

PROJECT REVISIONS

ISSUED: 03/14/2022

REVISED:

#	DATE	DESCRIPTION

PROJECT INFORMATION

TIDAL WAVE AUTOSPA

ADDRESS: NW CORNER OF OTTER LAKE AND MAIN STREET
LINO LAKES, MN 55038

PROJ. NO: 21084

DRAWN BY: Author CHECKED BY: Checker

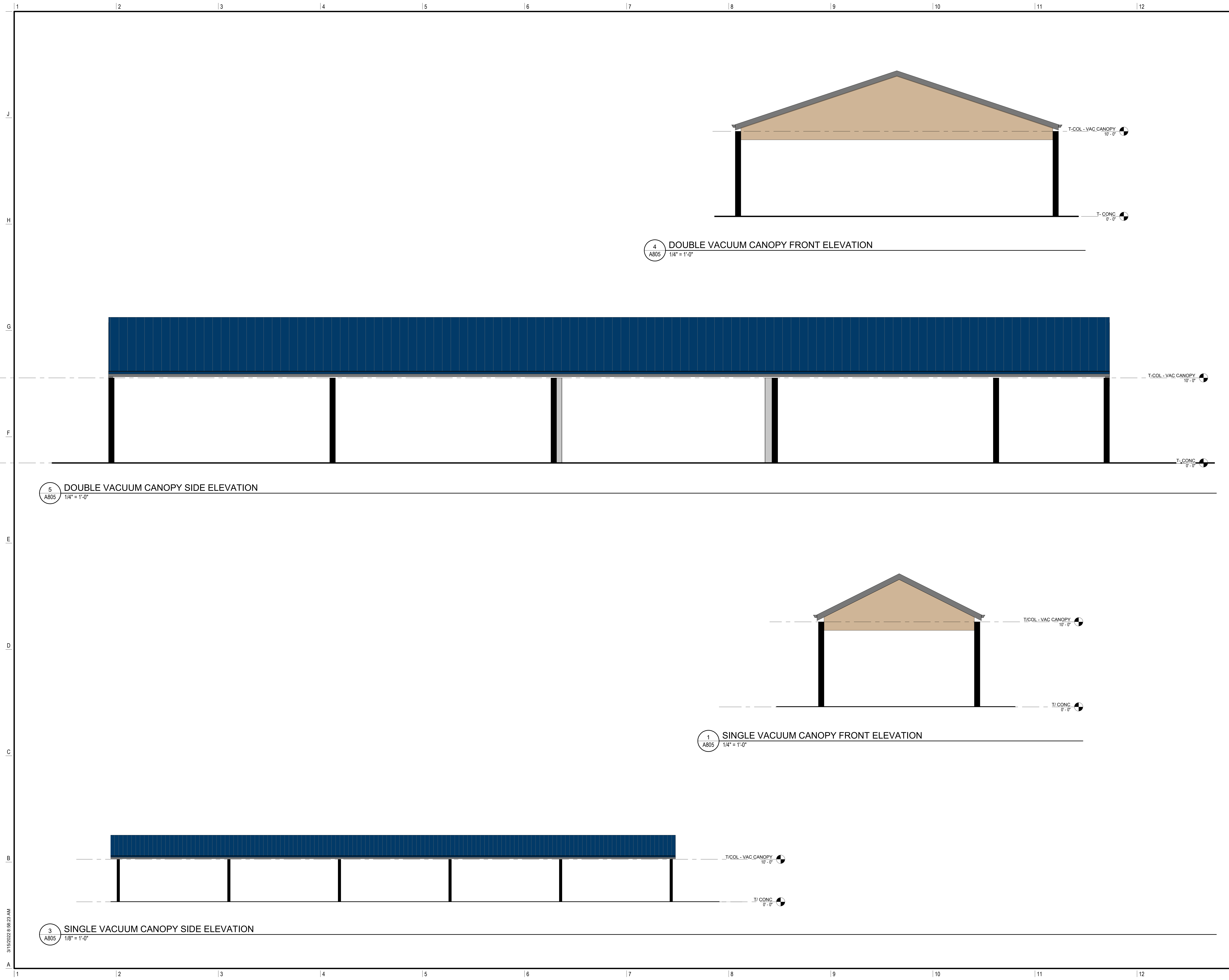
SHEET SIZE: 30" x 42"

SHEET TITLE & NUMBER

COLOR ELEVATIONS - AUXILIARY BUILDINGS

A804

3/15/2022 8:58:23 AM



4 DOUBLE VACUUM CANOPY FRONT ELEVATION
 A805 1/4" = 1'-0"

5 DOUBLE VACUUM CANOPY SIDE ELEVATION
 A805 1/4" = 1'-0"

1 SINGLE VACUUM CANOPY FRONT ELEVATION
 A805 1/4" = 1'-0"

3 SINGLE VACUUM CANOPY SIDE ELEVATION
 A805 1/8" = 1'-0"

3/15/2022 8:59:23 AM

ARCHITECT

reztark

REZTARK ARCHITECTURE PC, INC.
 601 MAIN STREET, SUITE 200
 CINCINNATI, OHIO 45202
 513.233.3333

PROJECT



TIDAL WAVE AUTO SPA
 NW CORNER OF OTTER LAKE AND MAIN STREET
 LINO LAKES, MN 55038

CLIENT

NEW POTATO CREEK HOLDINGS, LLC
 124 E. THOMPSON STREET
 TOMASTON, GA 30286

CONSULTANT

STRUCTURAL

M.E.P.

CIVIL

SEAL

NOT FOR CONSTRUCTION

PROJECT REVISIONS

ISSUED: 03/14/2022

REVISED	DATE	DESCRIPTION

PROJECT INFORMATION

TIDAL WAVE AUTOSPA

ADDRESS: NW CORNER OF OTTER LAKE AND MAIN STREET
 LINO LAKES, MN 55038

PROJ. NO: 21084

DRAWN BY: Author | CHECKED BY: Checker

SHEET SIZE: 30" x 42"

SHEET TITLE & NUMBER

COLOR ELEVATIONS - VACUUM CANOPY

A805

Copyright 2021 REZTARK ARCHITECTURE PC, INC.

**CITY OF LINO LAKES
RESOLUTION NO. 22-55**

APPROVING OTTER CROSSING 2ND ADDITION PRELIMINARY PLAT

WHEREAS, the City received a land use application for Otter Crossing 2nd Addition preliminary plat for hereafter referred to as “Development”; and

WHEREAS, City staff completed a review of the Development based on the following:

- Otter Crossing 2nd Addition Preliminary Plat & Site Plans prepared by Pioneer Engineering dated April 1, 2022
- Storm Water Management Plan prepared by Pioneer Engineering revised June 22, 2021
- Storm Water Pollution Prevention Plan prepared by Pioneer Engineering dated March 5, 2021
- Concept Plan 5 prepared by Pioneer Engineering dated April 6, 2020
- Tidal Wave Auto Spa Site Development Plans prepared by Bowman dated February 1, 2022
- Stormwater Management Report prepared by Bowman dated March 3, 2022
- Architectural Plans prepared by Reztark dated March 14, 2022
- Landscape Plans prepared by Bowman dated (no date provided)
- Photometric Plan prepared Reztark dated February 1, 2022; and

WHEREAS, a public hearing was held before the Planning & Zoning Board on May 11, 2022 and the Board recommended approval of the Development with a 6-0 vote.

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

FINDINGS OF FACT

Per City Code Section 1001.013, Premature Subdivision:

(1) *General*. Any concept plan, preliminary plat or final plat deemed premature pursuant to the following criteria shall be denied by the City Council.

(2) *Conditions for establishing a premature subdivision*. A subdivision may be deemed premature should any of the following conditions not be met.

(a) *Consistency with the Comprehensive Plan*. Including any of the following:

1. Land use plan;
2. Transportation plan;
3. Utility (sewer and water) plans;
4. Local water management plan;
5. Capital improvement plan; and
6. Growth management policies, including MUSA allocation criteria.

The Otter Crossing 2nd Addition preliminary plat is consistent with the goals and policies of the comprehensive plan in regards to resource management, land use, housing, transportation and utilities. The development is also consistent with the local water management plan, capital improvement plans and growth management policies.

(b) *Consistency with infill policies.* A proposed urban subdivision shall meet the city's infill policies:

1. The urban subdivision must be located within the Metropolitan Urban Service Area (MUSA) or the staged growth area as established by the city's Comprehensive Plan;
2. The cost of utilities and street extensions must be covered by one or more of the following:
 - a. An immediate assessment to the proposed subdivision;
 - b. One hundred percent of the street and utility costs are privately financed by the developer;
 - c. The cost of regional and/or oversized trunk utility lines can be financed with available city trunk funds; and
 - d. The cost and timing of the expenditure of city funds are consistent with the city's capital improvement plan.
3. The cost, operation and maintenance of the utility system are consistent with the normal costs as projected by the water and sewer rate study; and
4. The developer payments will offset additional costs of utility installation or future operation and maintenance.

The Otter Crossing 2nd Addition preliminary plat is consistent with infill policies. The development is within the current Utility Staging Area 1A=2018-2025. The cost of utility and private street extensions is being privately financed by the developer. The cost, operation and maintenance of the utility system are consistent with the normal costs projected by the water and sanitary system plans. No future utility costs are proposed.

(c) *Roads or highways to serve the subdivision.* A proposed subdivision shall meet the following requirements for level of service (LOS), as defined by the Highway Capacity Manual:

1. If the existing level of service (LOS) outside of the proposed subdivision is A or B, traffic generated by a proposed subdivision will not degrade the level of service more than one grade;
2. If the existing LOS outside of the proposed subdivision is C, traffic generated by a proposed subdivision will not degrade the level of service below C;
3. If the existing LOS outside of the proposed subdivision is D, traffic generated by a proposed subdivision will not degrade the level of service below D;
4. The existing LOS must be D or better for all streets and intersections providing access to the subdivision. If the existing level of service is E or F, the subdivision developer must provide, as part of the proposed project, improvements needed to ensure a level of service D or better;
5. Existing roads and intersections providing access to the subdivision must have the structural capacity to accommodate projected traffic from the proposed subdivision or the developer will pay to correct any structural deficiencies;
6. The traffic generated from a proposed subdivision shall not require city street improvements that are inconsistent with the Lino Lakes capital improvement plan.

However, the city may, at its discretion, consider developer-financed improvements to correct any street deficiencies;

7. The LOS requirements in divisions (2)(c)1. to 4. above do not apply to the I-35W/Lake Drive or I-35E/Main St. interchanges. At city discretion, interchange impacts must be evaluated in conjunction with Anoka County and the Minnesota Department of Transportation, and a plan must be prepared to determine improvements needed to resolve deficiencies. This plan must determine traffic generated by the subdivision project, how this traffic contributes to the total traffic, and the time frame of the improvements. The plan also must examine financing options, including project contribution and cost sharing among other jurisdictions and other properties that contribute to traffic at the interchange; and

8. The city does not relinquish any rights of local determination.

The Otter Crossing 2nd Addition preliminary plat meets the requirements for level of service (LOS). The I-35E Corridor AUAR analyzed traffic impacts for commercial development of this entire corridor. The proposed commercial car wash is consistent with the AUAR Land Use Scenarios for commercial development. Otter Lake Road and CSAH 14 (Main Street) are A-Minor Arterial Expander and A-Minor Arterial Connector roads, respectively and have structural capacity to handle the traffic volume of the commercial car wash. No street improvements are proposed that are inconsistent with the City's capital improvement plan. The city does not relinquish any rights of local determination.

(d) *Water supply.* A proposed subdivision shall be deemed to have an adequate water supply when:

1. The city water system has adequate wells, storage or pipe capacity to serve the subdivision;
2. The water utility extension is consistent with the Lino Lakes water plan and offers the opportunity for water main looping to serve the urban subdivision;
3. The extension of water mains will provide adequate water pressure for personal use and fire protection; and
4. The rural subdivision can demonstrate that each of the proposed lots can be provided with a potable water supply.

The Otter Crossing 2nd Addition preliminary plat will have an adequate water supply. An 8" watermain along the private street extending from Otter Lake Road will serve the development. The City's water system has capacity to accommodate the commercial car wash.

(e) *Waste disposal systems.* A proposed subdivision shall be served with adequate waste disposal systems when:

1. The urban sewered subdivision is located inside the city's MUSA or is consistent with the MUSA allocation criteria;
2. The city has sufficient MUSA and pipe capacity to serve the subdivision if developed to its maximum density;
3. The subdivision will result in a sewer extension consistent with Lino Lakes sewer plan and capital improvement plan;
4. A rural subdivision can demonstrate that each lot can be served by an adequate sanitary sewer disposal system; and
5. A rural subdivision with a proposed communal sanitary sewer or water system has an effective long range management and maintenance program with proper financing.

The Otter Crossing 2nd Addition preliminary plat will be served with an adequate waste disposal system. The development is within the current Utility Staging Area 1A=2018-2025 and will be served by an 8" sewer main along the private street extending from Otter Lake Road. The sanitary sewer system has capacity to accommodate the commercial car wash.

BE IT FURTHER RESOLVED by the City Council of The City of Lino Lakes hereby establishes that Otter Crossing 2nd Addition is not a premature subdivision; and

BE IT FURTHER RESOLVED by The City Council of The City of Lino Lakes hereby approves the preliminary plat for Otter Crossing 2nd Addition subject to the following conditions:

1. A new or amended Declaration of Driveway Easement detailing the developer's maintenance responsibilities of the private street shall be recorded across Lot 1 and Lot 2, Block 1, Otter Crossing 2nd Addition.
2. The applicant shall submit a Land Use Application for final plat after preliminary plat approval.
3. A Development Agreement and securities related to the final plat shall be required.

BE IT FURTHER RESOLVED by The City Council of The City of Lino Lakes hereby approves that the following comments shall be addressed at the time of final plat submittal:

1. All comments from the City Engineer letter dated May 4, 2022 shall be addressed.
2. Sheet 3.1 Preliminary Plat:
 - a. An additional 60 ft of street right-of-way shall be dedicated along Otter Lake Road to the north lot line of Outlot A.
 - b. Under Wetland A and Wetland B, include wetland areas.
 - c. In the table, change number of lots from 1 to 2.
3. Sheet 1, Concept Plan 5
 - a. The concept plan shall be revised to accurately depict the proposed private street layout, and future street and lot layouts for Outlot A.

Adopted by the Council of the City of Lino Lakes this 13th day of June, 2022.

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

**CITY OF LINO LAKES
RESOLUTION NO. 22-56**

**APPROVING CONDITIONAL USE PERMIT FOR
TIDAL WAVE AUTO SPA**

WHEREAS, the City received a land use application for a conditional use permit for Tidal Wave Auto Spa and hereafter referred to as “Development”; and

WHEREAS, the property is zoned GB, General Business and allows for a commercial car wash with a conditional use permit; and

WHEREAS, the legal description of the property will be Lot 1, Block 1, Otter Crossing 2nd Addition after recording of the final plat; and

WHEREAS, City staff has completed a review of the land use application based on the following plans:

- Otter Crossing 2nd Addition Preliminary Plat & Site Plans prepared by Pioneer Engineering dated April 1, 2022
- Storm Water Management Plan prepared by Pioneer Engineering revised June 22, 2021
- Storm Water Pollution Prevention Plan prepared by Pioneer Engineering dated March 5, 2021
- Concept Plan 5 prepared by Pioneer Engineering dated April 6, 2020
- Tidal Wave Auto Spa Site Development Plans prepared by Bowman dated February 1, 2022
- Stormwater Management Report prepared by Bowman dated March 3, 2022
- Architectural Plans prepared by Reztark dated March 14, 2022
- Landscape Plans prepared by Bowman dated (no date provided)
- Photometric Plan prepared Reztark dated February 1, 2022; and

WHEREAS, a public hearing was held before the Planning & Zoning Board on May 11, 2022 and the Board recommended approval of the conditional use permit with a 6-0 vote.

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

FINDINGS OF FACT

1. The proposed development application has been found to be consistent with the policies and recommendations of the Lino Lakes Comprehensive Plan including:
 - a. Land Use Plan.
 - b. Transportation Plan.

- c. Utility (Sewer and Water) Plans.
- d. Local Water Management Plan.
- e. Capital Improvement Plan.
- f. Policy Plan.
- g. Natural Environment Plan.

The proposed Tidal Wave Auto Spa commercial car wash is consistent with the Land Use, Utility, Local Water Management, Capital Improvement, Policy and Natural Environmental Plans and recommendations of the comprehensive plan as detailed in the June 13, 2022 Council staff report.

- 2. The proposed development application is compatible with present and future land uses of the area.

The proposed Tidal Wave Auto Spa commercial car wash is compatible with present and future land uses. The subject site and adjacent parcels are guided and zoned for commercial use. The proposed commercial car wash is consistent with the commercial land uses.

- 3. The proposed development application conforms to performance standards herein and other applicable City Codes.

A Site Plan Review has been completed and the proposed Tidal Wave Auto Spa commercial car wash meets zoning performance standards with conditions listed in the June 13, 2022 Council staff report.

- 4. Traffic generated by a proposed development application is within the capabilities of the City when:
 - a. If the existing level of service (LOS) outside of the proposed subdivision is A or B, traffic generated by a proposed subdivision will not degrade the level of service more than one grade.
 - b. If the existing LOS outside of the proposed subdivision is C, traffic generated by a proposed subdivision will not degrade the level of service below C.
 - c. If the existing LOS outside of the proposed subdivision is D, traffic generated by a proposed subdivision will not degrade the level of service below D.
 - d. The existing LOS must be D or better for all streets and intersections providing access to the subdivision. If the existing level of service is E or F,

the subdivision developer must provide, as part of the proposed project, improvements needed to ensure a level of service D or better.

- e. Existing roads and intersections providing access to the subdivision must have the structural capacity to accommodate projected traffic from the proposed subdivision or the developer will pay to correct any structural deficiencies.
- f. The traffic generated from a proposed subdivision shall not require City street improvements that are inconsistent with the Lino Lakes Capital Improvement Plan. However, the City may, at its discretion, consider developer-financed improvements to correct any street deficiencies.
- g. The LOS requirements in paragraphs a. to d. above do not apply to the I-35W/Lake Drive or I-35E/Main St. interchanges. At City discretion, interchange impacts must be evaluated in conjunction with Anoka County and the Minnesota Dept. of Transportation, and a plan must be prepared to determine improvements needed to resolve deficiencies. This plan must determine traffic generated by the subdivision project, how this traffic contributes to the total traffic, and the time frame of the improvements. The plan also must examine financing options, including project contribution and cost sharing among other jurisdictions and other properties, that contribute to traffic at the interchange.
- h. The City does not relinquish any rights of local determination.

The proposed Tidal Wave Auto Spa commercial car wash does not change the level of service on Otter Lake Road or CSAH 14 (Main Street). The roads are A-Minor Arterial Expander and A-Minor Arterial Connector roads and have structural capacity to handle the traffic volume of the commercial car wash. The City does not relinquish any rights of local determination.

- 5. The proposed development shall be served with adequate and safe water supply.

The proposed Tidal Wave Auto Spa commercial car wash will connect to an adequate and safe municipal water supply.

- 6. The proposed development shall be served with an adequate and safe sanitary sewer system.

The proposed Tidal Wave Auto Spa commercial car wash will be served by an adequate and safe municipal sanitary sewer system.

- 7. The proposed development shall not result in the premature expenditures of City funds on capital improvements necessary to accommodate the proposed development.

No City funds are being expended on this project.

8. The proposed development will not involve uses, activities, processes, materials, equipment and conditions of operation that will be detrimental to any persons, property, or the general welfare because of excessive production of traffic, noise, smoke, fumes, glare, or odors.

Commercial car washes are an allowed use in the GB, General Business District with an approved conditional use permit. The project will not generate excessive traffic, noise, smoke, fumes, glare or odors.

9. The proposed development will not result in the destruction, loss, or damage of a natural, scenic or historic feature of major importance.

There are no natural, scenic or historic features on the existing site.

BE IT FURTHER RESOLVED by The City Council of Lino Lakes in addition to the administrative requirements of a conditional use permit, the following specific performance standards of Section 1007.112 (8)(c) must also be met:

1. The site is serviced by municipal sanitary sewer.

The site is served by 8" municipal sanitary sewer.

2. The architectural appearance and functional plan of the building and site shall not be so dissimilar to the existing buildings or areas as to cause impairment in property values or constitute a blighting influence.

The commercial car wash building and related accessory buildings meet zoning ordinance architectural and building material performance standards for commercial buildings. The car wash is single story with exterior materials consisting of glass windows, EIFS, concrete block veneer, stone veneer and metal overhead doors. The color palette consists of earth tone tan, white, gray, rust and bronze. The standing seam metal roofs on the car wash, vacuum building and canopies are regal blue. The building and site plan are similar to existing commercial buildings in the area.

3. Magazining or stacking space is constructed to accommodate that number of vehicles which can be washed during a maximum thirty (30) minute period and shall be subject to the approval of the City Engineer.

The average carwash takes three (3) minutes. This would require stacking space for 10 vehicles. The site plan provides stacking space for 12 vehicles.

4. At the boundaries of a residential district, a strip of not less than five (5) feet shall be landscaped and screened in compliance with §1007.043 (17) of this Ordinance.

The proposed commercial car wash is not adjacent to residential districts.

5. Parking or car magazine storage space shall be screened from view of abutting residential districts in compliance with §1007.043 (17) of this Ordinance.

The proposed commercial car wash is not adjacent to residential districts.

6. The entire area other than occupied by the building or plantings shall be surfaced with material which will control dust and drainage which is subject to the approval of the City Engineer.

The entire area other than buildings and plantings is surfaced with standard duty concrete pavement, heavy duty concrete pavement or concrete sidewalk.

7. The entire area shall have a drainage system which is subject to the approval of the City.

A grading and drainage plan has been reviewed and approved with conditions by the City Engineer and Rice Creek Watershed District.

8. All lighting shall be hooded and so directed that the light source is not visible from the public right-of-way or from an abutting residence and shall be in compliance with §1007.043 (6) of this Ordinance.

All lighting is hooded and downlit. A photometric plan has been reviewed and approved with conditions.

9. Vehicular access points shall be limited, shall create a minimum of conflict with through traffic movement and shall be subject to the approval of the City Engineer.

One (1) driveway access is proposed into the site that creates minimal conflict with through traffic movements. The site plans have been reviewed and approved by the City Engineer with conditions.

10. Provisions are made to control and reduce noise.

The commercial car wash is oriented north-south towards CSAH 14 (Main Street) and the private street to control and reduce noise onto adjacent properties.

BE IT FURTHER RESOLVED by The City Council of the City of Lino Lakes hereby approves the conditional use permit for a commercial car wash for Tidal Wave Auto Spa subject to the following conditions:

1. The City of Lino Lakes agrees to complete an initial inspection of the carwash facility in order to ensure the equipment is installed so that no cross-connections or bypass feature exists that would allow the wash system to function without the use of reclaim water.

2. The property owner, Tidal Wave Auto Spa, will be required to annually hire an independent plumber to ensure the reclaim equipment is being utilized properly and no bypass or cross-connections exist between the fresh water line and the reclaim water lines and report said findings to the City.
3. The City of Lino Lakes agrees to provide water usage records to MCES upon request.
4. Wall signs are not allowed on the trash enclosure or vacuum screen building except for "Employees Only" signs. All other signage shall be in compliance with City Code Chapter 1010.
5. No vehicles shall impede driveway ingress/egress, the sidewalk, or backup into the private street.
6. A Site Improvement Performance Agreement shall be executed.
7. The final plat and Development Agreement for Otter Crossing 2nd Addition shall be recorded with Anoka County by the developer.
8. The conditional use permit shall be recorded with Anoka County by the City after recording of the final plat for Otter Crossing 2nd Addition.

BE IT FURTHER RESOLVED by the City Council of the City of Lino Lakes hereby approves the conditional use permit subject to the following requirements being addressed prior to issuance of a building permit:

1. All comments from the City Engineer letter dated May 6, 2022 shall be addressed.
2. All comments from the Environmental Coordinator letter dated May 4, 2022 shall be addressed.
3. Sheet C5.0, Site Plan:
 - a. A 5 ft wide sidewalk shall be shown consistent with civil plan set.
 - b. Curb cut distance shall be a minimum 40ft from adjacent curb cut on the property to the east.
 - c. The trash enclosure shall be rotated to be consistent with Sheet A001.
 - d. The two (2) vacuum bays on the north end of the west row near the exit lane shall be removed to avoid potential conflicts between motor vehicles and the vacuums.
 - e. Identify what dashed lines are along east and west interior lot lines.
 - f. Under Site Information, change BG to GB.
 - g. Under Site Layout, change City of Willmar, MN to City of Lino Lakes, MN.
 - h. Provide adequate parking spaces for three (3) employees.
4. Sheet C6.0, Grading and Drainage Plan:
 - a. Add Grading and Drainage Plan to side title bar.
5. Sheet C6.2, Proposed Drainage Area Map:
 - a. Revise % under Proposed Impervious Area Calculations.
6. Sheet A200, Interior and Exterior Finishes and Sheet A801:
 - a. On the plan sheet, Mark RF-1 shall detail the metal roofs are standing seam with hidden fasteners. Exposed fasteners are not allowed.
7. Sheet A501, Vacuum Canopy:

- a. A 3 ft high split face block veneer base matching the building shall be included on the north and south endcap steel structures of both canopies.
 - b. Callout boxes for material types and color shall be included similar to Sheet A201.
8. Landscape Plans:
- a. All plan sheets shall be dated.
9. Sheet E103, Photometric Plan:
- a. The Photometric Plan shall be revised to clearly show all lot lines and compliance with the ordinance foot candle requirements.

Adopted by the Council of the City of Lino Lakes this 13th day of June, 2022.

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

**CITY OF LINO LAKES
RESOLUTION NO. 22-57**

**RESOLUTION APPROVING SITE IMPROVEMENT PERFORMANCE AGREEMENT
WITH TWAS PROPERTIES, LLC**

WHEREAS, the City has completed review of the site and building plans for Tidal Wave Auto Spa; and

WHEREAS, the legal description of the property will be Lot 1, Block 1, Otter Crossing 2nd Addition after recording of the final plat; and

WHEREAS, City Code Section 1007.020(5)(d) requires the execution of a site performance agreement prior to issuance of a building permit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lino Lakes that the Site Improvement Performance Agreement between the City of Lino Lakes and TWAS Properties, LLC is hereby approved and the Mayor and City Clerk are authorized to execute such agreements on behalf of the City.

Adopted by the Council of the City of Lino Lakes this 13th day of June, 2022.

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

**CITY OF LINO LAKES, MINNESOTA
SITE IMPROVEMENT PERFORMANCE AGREEMENT**

THIS AGREEMENT made this _____ day of _____, 2022, is by and between the **City of Lino Lakes**, a municipal corporation organized under the laws of the State of Minnesota, and TWAS Properties, LLC (“Developer”).

WHEREAS, the Developer has received approval of Site Development Plans, hereinafter called the "Plans", by the City of Lino Lakes on the 13th day of June, 2022, and in accordance with the Plans all of which are made a part hereof by reference. In consideration of such approval, the Developer, its successors and assigns, does covenant and agree to perform the work as set forth in the Plans, in the aforesaid approval, and as hereinafter set forth upon the real estate (hereinafter referred to as "Property") described as follows:

Lot 1 Block 1, Otter Crossing 2nd Addition

NOW, THEREFORE, in consideration of the mutual promises of the parties made herein,

IT IS AGREED BY AND BETWEEN THE PARTIES HERETO:

I. DESIGNATION OF IMPROVEMENTS.

- A. Improvements on the project site to be installed at the Developer’s expense by the Developer as hereinafter provided are hereinafter referred to as “On-site Work”.
- B. Improvements off the project site to be installed at the Developer’s expense, if any, by the Developer as hereinafter provided are hereinafter referred to as “Off-Site Work”.
- C. Developer shall enter into a Declaration for Maintenance of Stormwater Facilities.

II. ON-SITE WORK.

- A. On-Site Work. The On-Site Work shall consist of the improvements described in the approved Plans, to include any approved subsequent amendments, and shall be in compliance with all applicable statutes, codes and ordinances of the City. The On-Site Work includes all on-site exterior amenities as shown on the approved Plans and as required by the plan approval, such as, but not limited to: landscaping, private driveways, parking areas, sanitary sewer extension, water system extension, storm drainage systems, curbing, lighting, fencing, fire lanes, sidewalks, exterior building architectural design and building elements, site grading and erosion control measures.

Such improvements shall be completed in accordance with Section IV herein.

- B. Cost Estimates. The Developer shall provide the City with a written estimate of all applicable costs of the On-Site Work, itemized by type; the estimates shall be based upon the actual estimates provided by the contractors who are to do the Work. Said cost estimates shall be reviewed by the City, and the City shall establish the actual amount of the financial guarantee. The description and estimated cost of Developer's On-Site Work are as follows:

	Description of Improvements	Estimated Costs
1.	Lighting	\$ 2,929.63
2.	Fences / Screen Structures	\$ 0.00
3.	Trash Disposal Structures	\$ 20,000.00
4.	Curbing / Islands / Delineators	\$ 23,647.00
5.	Storm Drainage Systems / Sewers / Catch Basins	\$ 42,810.00
6.	Public Trails and / or Sidewalk	\$ 0.00
7.	Private Trails and / or Sidewalk	\$ 2,924.00
8.	Driveway / Parking Lot	\$ 279,275.75
9.	Water mains / Hydrants / Sanitary Sewers	\$ 42,483.00
10.	Landscaping	\$ 47,685.00
11.	Site Grading	\$ 11,685.00
12.	Erosion Control	\$ 6,5000.00
	Total Estimated Cost of Developer Improvements	\$ 479,939.38
	Security Requirement (Total * 35%)	\$ 167,978.80

III. DEVELOPER FEES.

- A. Trunk Sanitary Sewer Connection Fees
 The City established trunk utility connection fees to uniformly distribute the costs of public trunk sanitary sewer infrastructure. The Trunk Utility Connection Fee consists of two components; a Trunk Charge and an Availability Charge.

Trunk Charge

The trunk charge shall be paid at the time of subdivision approval or at the time of hook-up, whichever is first. The Sanitary Sewer Trunk Charge is

\$1,630.00 per unit. Commercial/Industrial/Institutional (CII) trunk charges are based on a factor of 2.92 units per acre.

Availability Charge

For residential properties, the availability charge shall be paid at the time of subdivision approval or at the time of hook-up, whichever is first. Commercial/Industrial/Institutional availability charges shall be paid at the time of building permit. Fees are based on the number of sanitary access charge (SAC) units assigned by Metropolitan Council Environmental Services (MCES).

City Sewer (CSAC) \$1,525.00 Per SAC Unit

Trunk sewer unit charges addressed under this paragraph are in addition to any SAC charges imposed by Metropolitan Council Environmental Services.

B. Trunk Water Connection Fees

The City established trunk utility connection fees to uniformly distribute the costs of public trunk water infrastructure. The Trunk Utility Connection Fee consists of two components; a Trunk Charge and an Availability Charge.

Trunk Charge

The trunk charge shall be paid at the time of subdivision approval or at the time of hook-up, whichever is first. The Water Trunk Charge is \$2,341.00 per unit. Commercial/Industrial/Institutional (CII) trunk charges are based on a factor of 2.92 units per acre.

Availability Charge

For residential properties, the availability charge shall be paid at the time of subdivision approval or at the time of hook-up, whichever is first. Commercial/Industrial/Institutional availability charges shall be paid at the time of building permit. Fees are based on the number of sanitary access charge (SAC) units assigned by Metropolitan Council Environmental Services (MCES).

City Water (CWAC) \$1,473.00 Per SAC Unit.

C. Surface Water Management Area Charges

The City established a trunk area charge to uniformly distribute the costs

of public trunk surface water infrastructure and water quality improvements. The Surface Water Management Charge shall be based on developable acreage.

		Acres	Fee
1.	Sanitary Sewer Trunk Unit Fee (\$1,630/unit; 2.92 units/Acre)		\$0*
2.	City Sewer Availability Fee (\$1,525/SAC Unit)		TBD**
3.	Water Trunk Unit Fee (\$2,341/unit; 2.92 units/Acre)		\$0*
4.	City Water Availability Fee (\$1,473/SAC Unit)		TBD**
5.	City Surface Water Management Fee		\$0*
	Total Estimated (Budget) Developer Fees		\$0
*Paid with Otter Crossing 2nd Addition Development Agreement **Paid at the time of Building Permit based on MCES unit determination			

IV. RECORD DRAWINGS.

- a. Upon project completion, Developer shall submit record drawings, in electronic format, of all public and private infrastructure improvements, including grading, sanitary sewer, water main, storm sewer facilities, and roads, constructed by Developer. The as-built survey must include, but is not limited to, proposed and final contours with adequate elevation shots to show conformance, property irons (to be exposed in field), low floor and low opening elevations, and the 100-Year High Water Level (HWL) of all ponds, lakes, and wetland areas. The files shall be drawn in Anoka County NAD 83 Coordinate system and provided in both AutoCAD .dwg and Adobe .pdf file formats. The plans shall include accurate locations, dimensions, elevations, grades, slopes and all other pertinent information concerning the complete work. The Developer shall also submit certified compaction testing results for the site grading operations.
- b. A summary of the record plan attribute data for the storm sewer, water main, and sanitary sewer structures and pipes shall be submitted in the form of an Excel Spreadsheet as provided by the City Engineer.
- c. No securities will be fully released until all record drawings have been submitted and accepted by the City Engineer.

V. COMPLETION DATE.

If the activities authorized by site and building plan approval are not initiated within twelve (12) months from the final execution of this agreement, then Developer will need to start the site and building plan approval process from the beginning.

VI. GUARANTEE.

- A. The Developer will fully and faithfully comply with all terms and conditions of any and all contracts entered into by the Developer. Concurrently with the execution hereof by the Developer, the Developer will furnish to, and at all times thereafter maintain with the City, a cash deposit, certified check, or Irrevocable Letter of Credit, based on thirty-five (35%) percent of the total estimated cost of Developer's On-site Work. An Irrevocable Letter of Credit shall be for the exclusive use and benefit of the City of Lino Lakes and shall state thereon that the same is issued to guarantee and assure performance by the Developer of all the terms and conditions of this Development Contract, construction of all required improvements in accordance with the ordinances and specifications of the City and guarantees the workmanship and materials for the landscape improvements for a period of one year following the City's acceptance of the landscape improvements. The City reserves the right to draw, in whole or in part, on any portion of the Irrevocable Letter of Credit for the purpose of guaranteeing the terms and conditions of this contract, if Developer has been found to be in default of this agreement and only after providing Developer with written notice and opportunity to cure any default. The Irrevocable Letter of Credit shall be automatically extended for additional periods of one year from present or future expiration dates unless sixty (60) days prior to such the City Clerk or Administrator is notified in writing by certified mail or overnight mail that the Letter of Credit will not be renewed.
- B. Upon written request, The City will grant a reduction of the Letter of Credit, or cash deposit based on prepayment or the value of the completed improvements at the time of the requested reduction. The Developer may make such requests three times throughout the life of this agreement, with the third and/or final request being at the completion of the project. The City will respond to such request within 30 days time. Prior to the final acceptance of the Developer's Improvements the City shall require a Letter of Credit or Cash Escrow to cover the warranty provisions of the agreement. The amount shall be agreed to by the City Engineer and Developer and Developer may use the Letter of Credit discussed in Section VI.A above.

VII. REIMBURSEMENT OF COSTS.

- A. The Developer agrees to establish a non-interest bearing escrow account with the City in an amount established by the City Engineer or his designee for the payment of all City fees and costs incurred by the City related to the On-site Work, including, but not limited to, the following:

1.	Site Plan Review Fee	\$3,500.00
2.	Administration (Legal, Engineering, Planning and Contract Administration)	\$8,500.00
3.	Negative Short Term Escrow Balance	NA
	Total Estimated (Budget) Costs for Escrow Account	\$12,000.00

- B. If it appears that the actual costs incurred will exceed the estimate or that the actual costs incurred will be less than the estimate, then Developer and City shall review the costs required to complete the project. In such case, if the actual costs exceed the estimate, then Developer shall promptly pay the additional sums to the City to pay for the agreed upon increase. However, in such case where the actual costs are less than the estimate, the City shall promptly reimburse to Developer any amounts overpaid by the Developer. The Developer may request a statement of the account each month for review.

VIII. REMEDIES FOR BREACH.

- A. The City shall give prior written notice to the Developer of any default hereunder before proceeding to enforce such financial guarantee or before the City undertakes any work for which the City will be reimbursed through the financial guarantee. If within twenty (20) days after receipt of such written notice to it, the Developer has not notified the City by stating in writing the manner in which the default will be cured and the time within which such default will be cured, the City will proceed with the remedy it deems reasonably appropriate.
- B. At any time after the completion date and any extensions thereof, if any of the work is deemed incomplete, the City may proceed in any one or more of the following ways to enforce the undertakings herein set forth, and to collect any and all expenses reasonably incurred by the City in connection therewith, including, but not limited to, engineering, legal, planning and litigation costs and expense. The enumeration of the remedies hereunder shall be in addition to any other remedies available to the City.
1. Specific Performance. The City may in writing direct the surety or the Developer to cause the Work to be undertaken and completed within a specified reasonable time. If the Developer fails to cause the Work to be done and completed in a manner and time reasonably acceptable to the City, the City may proceed to bring an action for specific performance to require work to be undertaken.
 2. Completion by the City. The City, after written notice, may enter the premises and proceed to have the Work done either by contract, by day labor or by regular City forces. The Developer may not

question the manner of doing such work or the letting of any such contracts for the doing of any such work; provided that all such work is performed in a reasonable manner, the costs are reasonable and the work is completed in a good and workman-like manner and in accordance with the approved plans and specifications. Upon completion of such work, the Developer shall promptly pay the City the full cost thereof as aforesaid.

3. Deposit of Financial Guarantee. In the event the financial guarantee has been submitted in the form of a Letter of Credit, the City may draw on the Letter of Credit the sum equal to the reasonably estimated cost of completing the Work, plus the City's reasonably estimated expenses as defined herein, including any other reasonable costs, expenses, and damages for which the surety may be liable hereunder, but not exceeding the amount set forth on the Letter of Credit. The money shall be deemed to be held by the City for the purpose of reimbursing the City for any reasonable costs incurred in completing the Work as hereinafter specified. Any funds remaining after completion of the project shall be promptly returned to the Developer.

IX. OCCUPATION OF PREMISES.

The Developer agrees that it will not cause to be occupied any portion of the building or improvements to be constructed upon the premises until completion of the building and site improvements as more fully described in the approved plans and following issuance of a Certificate of Occupancy.

X. INSURANCE.

Developer or its general contractor shall take out and maintain until one year after the City accepted the Developer Improvements, public liability and property damage insurance covering personal injury, including death, and claims for property damage which may arise out of the Developer's or general contractor's work, as the case may be, or the work of its subcontractors or by one directly or indirectly employed by any of them. Limits for bodily injury and death shall be not less than Five Hundred Thousand and no/100 (\$500,000.00) Dollars for one person and One Million and no/100 (\$1,000,000.00) Dollars for each occurrence; limits for property damage shall be not less than One Million and no/100 (\$1,000,000.00) Dollars for each occurrence; or a combination single limit policy of Two Million and no/100 (\$2,000,000.00) Dollars or more. The City, its employees, its agents and assigns shall be named as an additional insured on the policy, and the Developer or its general contractor shall file with the City a certificate evidencing coverage prior to the City signing the plat. The certificate shall provide that the City must be given ten days advance written notice of the

cancellation of the insurance. The certificate may not contain any disclaimer for failure to give the required notice.

XI. REIMBURSEMENT FOR LITIGATION EXPENSES.

The City and Developer agree that the prevailing party in any litigation pertaining to the enforcement of this Agreement shall be entitled to reimbursement from the non-prevailing party for all reasonable costs incurred by said prevailing party including court costs and reasonable engineering and attorneys' fees.

XII. VALIDITY.

If a portion, section, subsection, sentence, clause, paragraph or phrase in this Agreement is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect or void any of the other provisions of the Site Improvement Performance Agreement.

XIII. GENERAL.

- A. Binding Effect. The terms and provisions hereof shall be binding upon and inure to the benefit of the heirs, representatives, successors and assigns of the parties hereto and shall be binding upon all future owners of all or any part of the Property and shall be deemed covenants running with the land.
- B. Notices. Whenever in this Agreement it shall be required or permitted that notice or demand be given or served by either party to this Agreement to or on the other party, such notice or demand shall be delivered personally or (i) mailed by United States mail by certified mail (return receipt requested) or (ii) sent by nationally recognized overnight carrier to the addresses hereinbefore set forth on Page 1. Such notice or demand shall be deemed timely given when delivered personally or when deposited in the mail or the overnight carrier in accordance with the above. The addresses of the parties hereto are as set forth on Page 1 until changed by notices given as above.
- C. Incorporation by Reference. All plans, special provisions, proposals, specifications and contracts for the improvements furnished and let pursuant to this Agreement shall be and hereby are made a part of this Agreement by reference as fully as if set out herein in full.
- C. Hours of Construction Activity. Construction activity shall be limited to the hours set out as follows:

Monday through Friday	7:00 a.m. to 7:00 p.m.
Saturday	9:00 a.m. to 5:00 p.m.

Sunday and Holidays	No working hours allowed
---------------------	--------------------------

XIV. VIOLATIONS/BUILDING PERMITS.

In the event that Developer violates any of the covenants and agreements contained in this Site Improvement Performance Agreement and to be performed by the Developer, the City, at its option, and after providing written notice and opportunity to cure to Developer in addition to the rights and remedies as set out hereunder may refuse to issue building permits to any property within the development and/or stop building construction within the development until such time as such default has been corrected to the satisfaction of the City.

DEVELOPER

CITY OF LINO LAKES

By _____
John Lapointe, Agent

By _____
Mayor

ATTEST:

By _____
City Clerk

STATE OF MINNESOTA)
) SS
COUNTY OF ANOKA)

This instrument was acknowledged before me on _____ day of _____, 2022, by Rob Rafferty as Mayor of the City of Lino Lakes on behalf of said City.

Notary Public

STATE OF MINNESOTA)
) SS
COUNTY OF ANOKA)

This instrument was acknowledged before me on _____ day of _____, 2022 by Julianne Bartell as City Clerk of the City of Lino Lakes on behalf of said City.

Notary Public

STATE OF MINNESOTA)
) ss.
COUNTY OF ANOKA)

On this _____ day of _____, 2022, before me, a Notary Public within and for said County, personally appeared, _____, who executed the foregoing instrument.

Notary Public

This instrument was drafted by:

City of Lino Lakes
600 Town Center Parkway
Lino Lakes, Minnesota 55014

Otter Crossing 2nd Addition & Tidal Wave Auto Spa

City Council
June 13, 2022

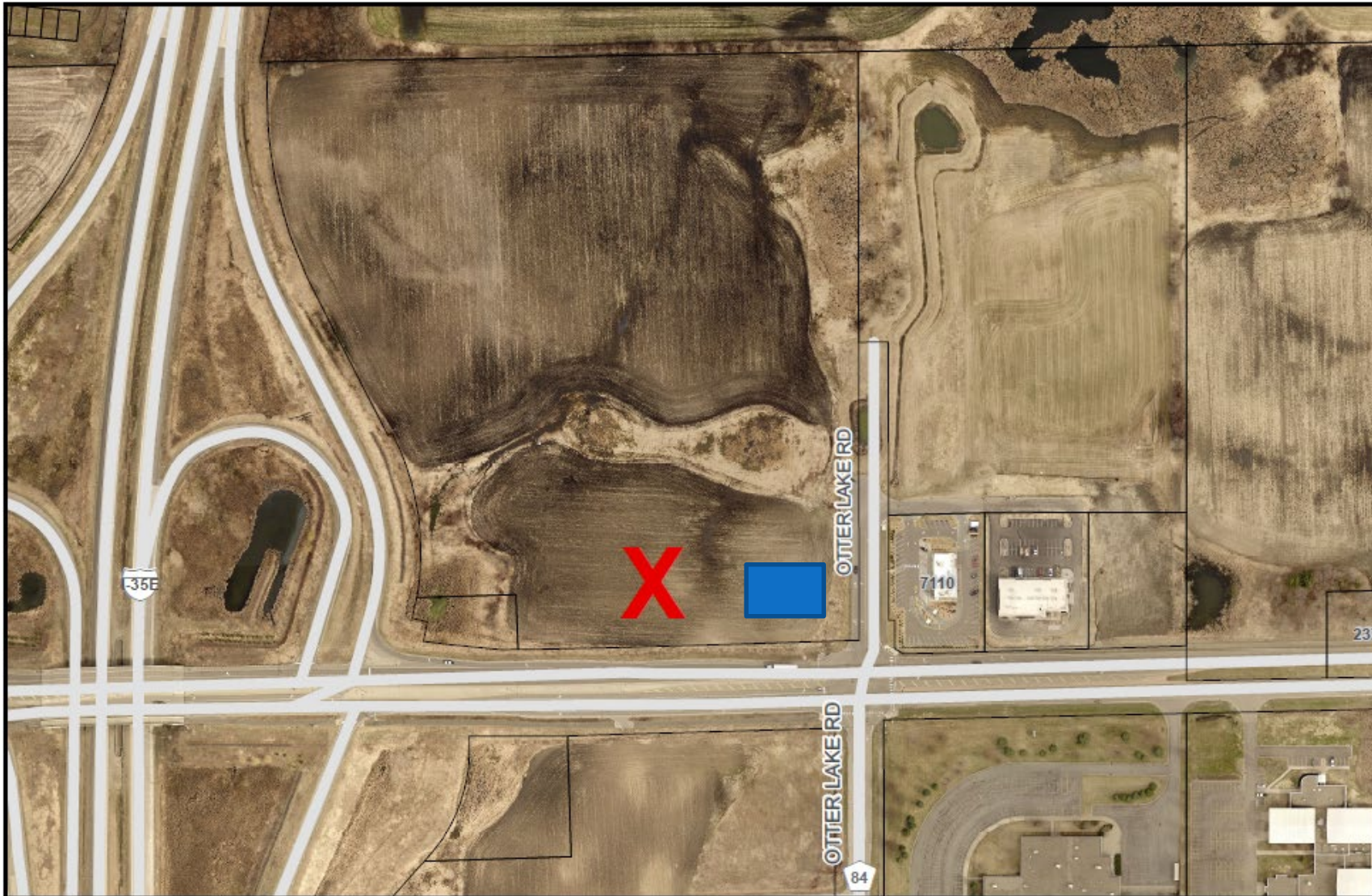


Land Use Application

- Preliminary Plat, Otter Crossing 2nd Addition
 - Lots 1 & 2
 - Outlot A
- Conditional Use Permit and Site Plan Review
 - Commercial car wash

Site Conditions

- 25 acre site
- Main St & Otter Lake Road
- Otter Crossing retail building
- Vacant commercial land
- Zoning = GB, General Business
- CUP = Commercial car wash



Site Location & Aerial Map Otter Crossing 2nd & TWAS



0 150 300 600 Feet

ZONING: R-10
 RURAL/RESIDENTIAL FUTURE
 FUTURE LAND USE: RESIDENTIAL
 1199

INTERSTATE HIGHWAY NO. 33E

ANOKA COUNTY RIGHT OF WAY FLAT NO. 75

324

DEVELOPER AND UTILITY EASEMENT

LOT 2

OUTLOT A

LOT 1

LOT 1

60
120
300
OTTER LAKE ROAD

MAIN STREET

ANOKA COUNTY RIGHT OF WAY FLAT NO. 65
 C.S.A.H. NO. 14 (MAIN STREET)

C.S.A.H. NO. 14 (MAIN STREET)

F.L.S. NO. 240

ZONING: C-1
 COMMERCIAL BUSINESS
 FUTURE LAND USE: COMMERCIAL

ZONING: C-1
 COMMERCIAL BUSINESS
 FUTURE LAND USE: COMMERCIAL

ZONING: I-1
 LIGHT INDUSTRIAL
 FUTURE LAND USE: INDUSTRIAL

Parcel	Size	Lot Width	Purpose
Lot 1, Block 1	1.06 acres	178 ft	Commercial Car Wash
Lot 2, Block 1	1.24 acres	205 ft	Future development
Outlot A	23.53 acres	NA	Future development, SW facilities, private street
TOTAL	25.83 acres		

Preliminary Plat

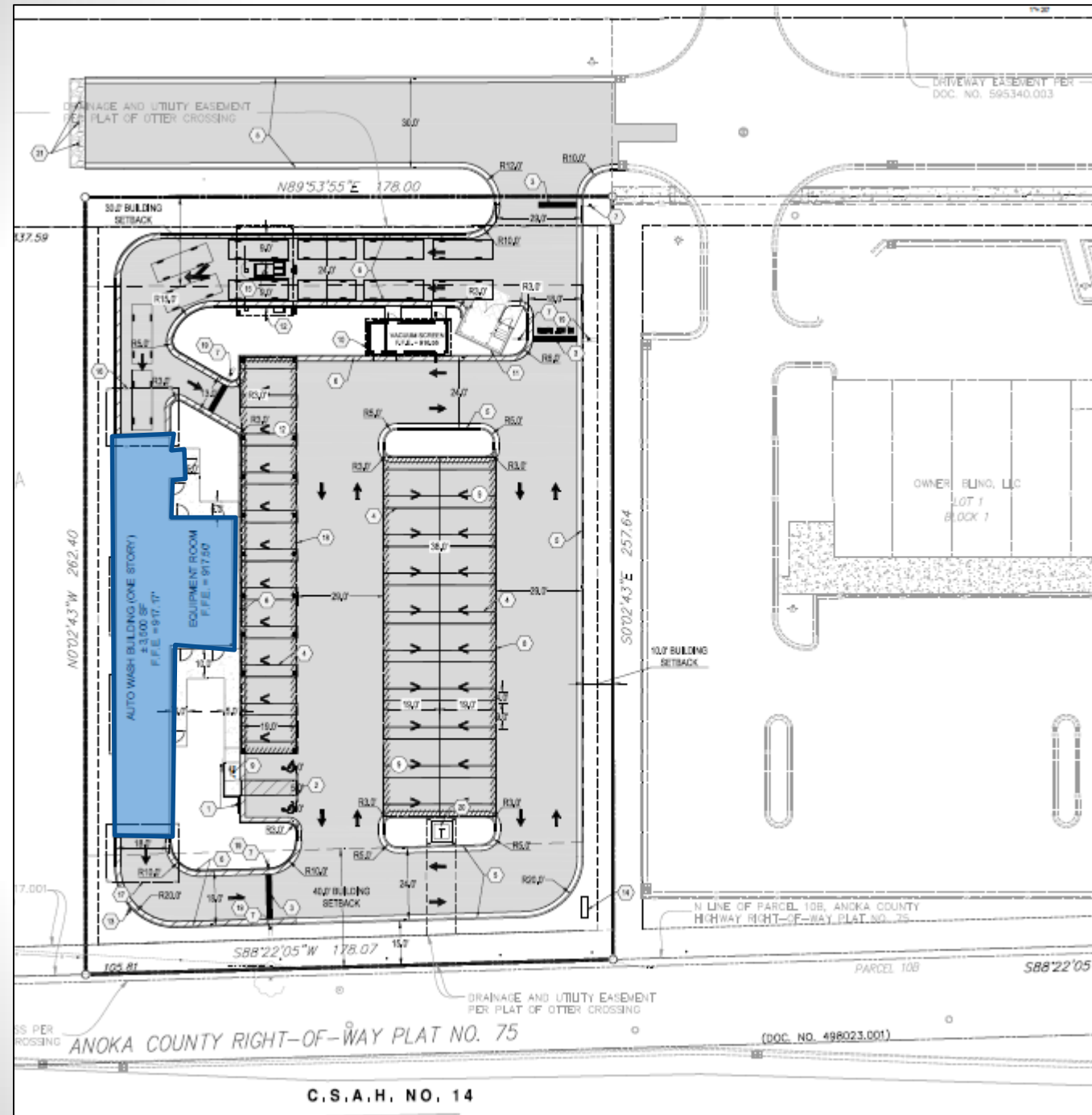
- Minimum Required Lot Size = 20,000 sf
- Minimum Lot Required Lot Width = 100ft
- Private Street = 32ft B-B
 - Extend along Lot 1 & 2

Site Plan-Car Wash

- 3,500 sf car wash building
- 28 vacuums under canopy
- Vacuum building
- Trash enclosure
- Stacking for 12 cars
- Water reclaim system
- All setbacks are met
- 8" sanitary sewer
- 8" watermain + 8" fire service
- Impervious = 72% < 75%

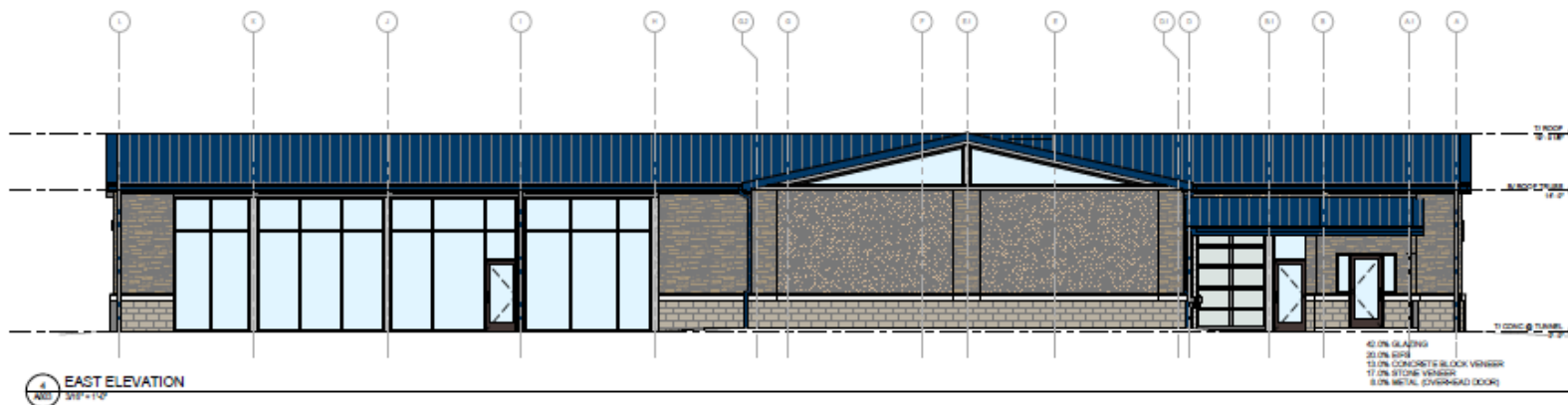
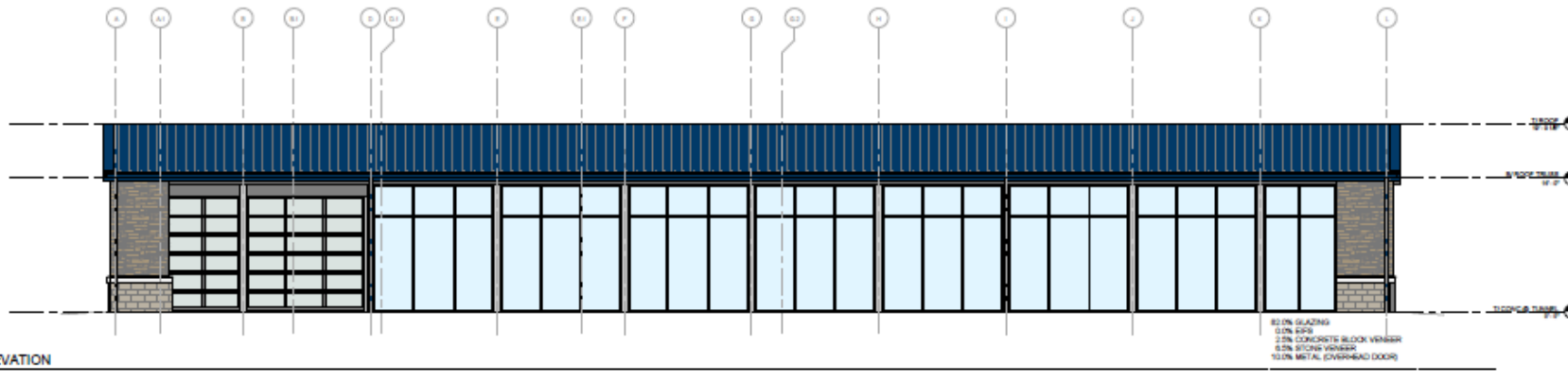
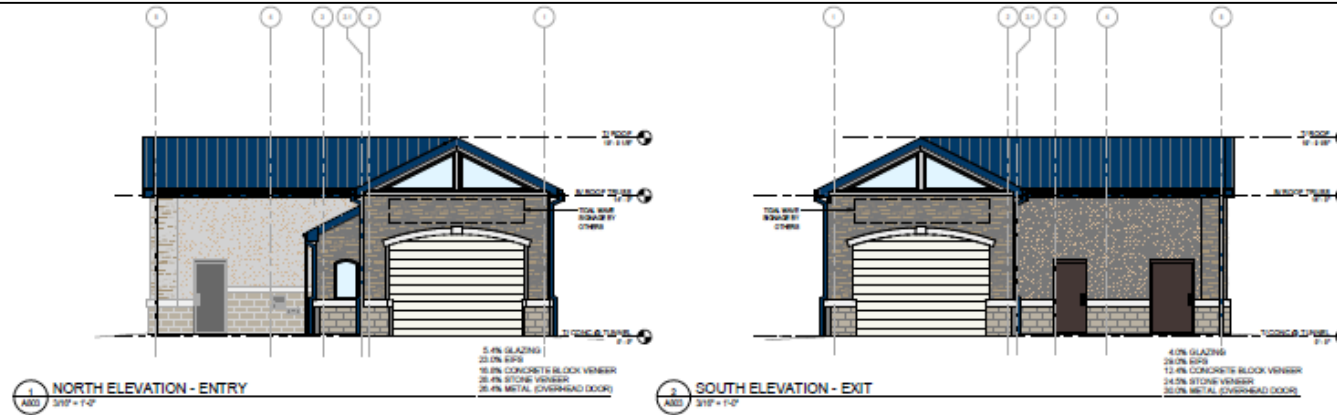
Revisions

- Add 3 employee parking spaces
- Omit vacuums spaces at north end first row
- Rotate trash enclosure
- Include 5ft wide sidewalk



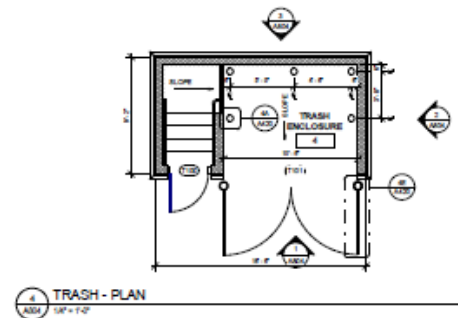
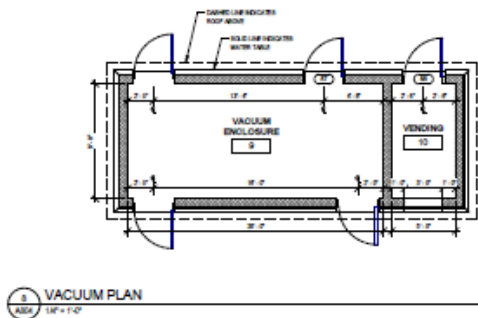
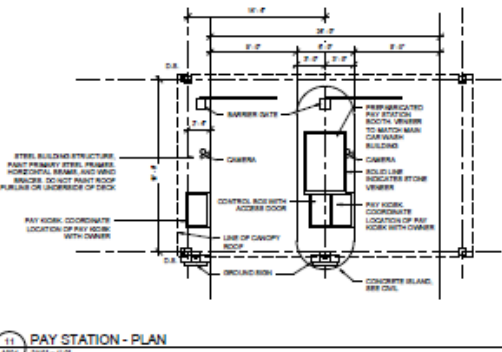
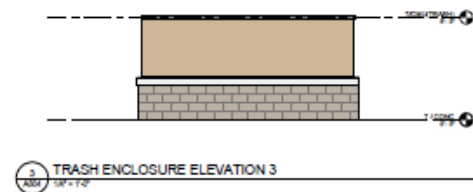
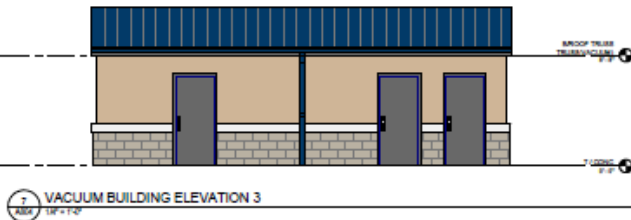
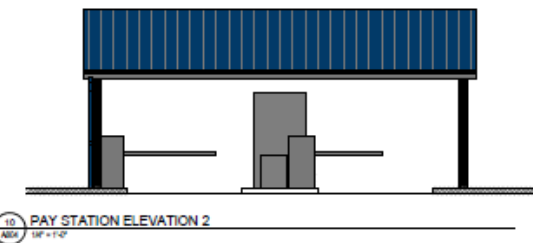
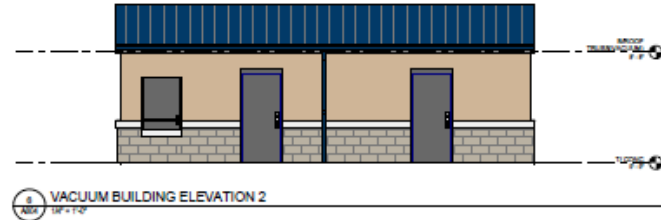
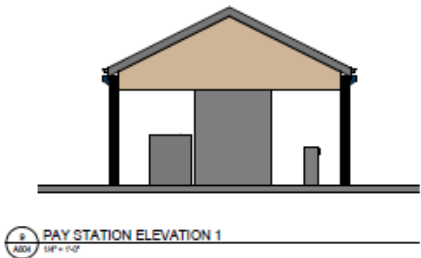
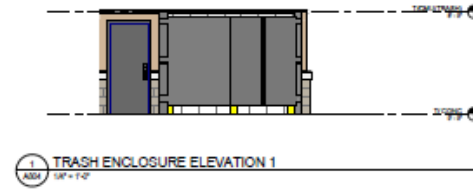
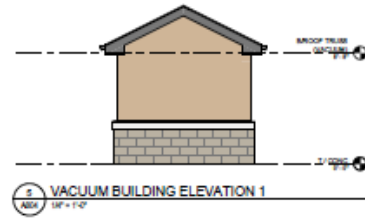
Architectural

- Single story
- Exterior Materials
 - Glass windows
 - EIFS
 - Concrete block veneer
 - Stone veneer
 - Metal overhead doors
 - Standing seam metal roof
- Front EIFS 20% < 30%
- Side EIFS 29% < 60%
- 3ft split face base
- Height = 19ft < 45ft



Architectural

- Trash Enclosure & Vacuum Building
- Same exterior materials & colors
- 3ft split face block base
- Trash Enclosure
 - 8ft height
 - Metal gate

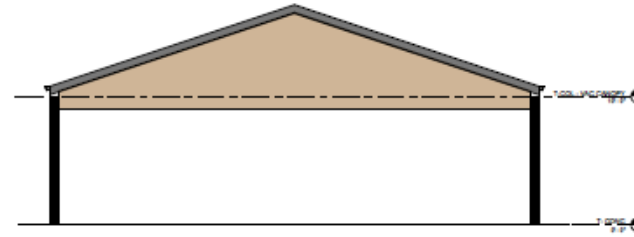


Architectural

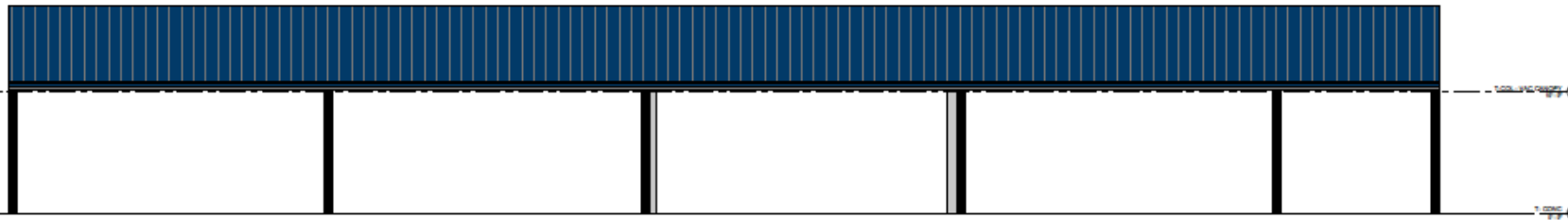
- Vacuum Canopies

Revision

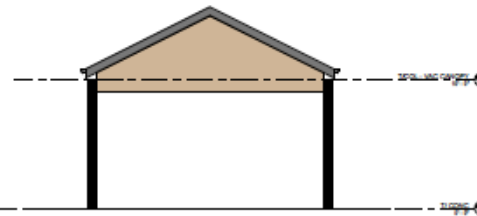
- 3ft split face block base matching building required on north and south endcaps



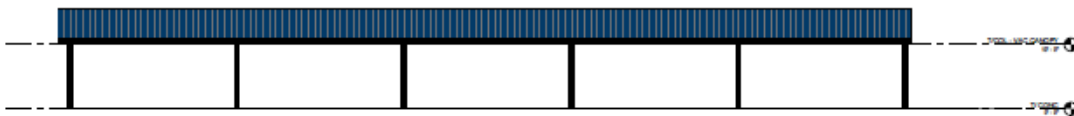
4 DOUBLE VACUUM CANOPY FRONT ELEVATION
ASB 10'-11"



5 DOUBLE VACUUM CANOPY SIDE ELEVATION
ASB 10'-11"





1 SINGLE VACUUM CANOPY FRONT ELEVATION
ASB 10'-11"

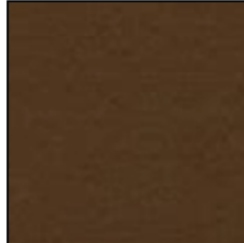



3 SINGLE VACUUM CANOPY SIDE ELEVATION
ASB 10'-11"


EXTERIOR MATERIAL LEGEND

	MARK	ST-1
	ITEM	SPLITFACE BLOCK VENEER
	MFR	ECHOLON / OLD CASTLE
	FINISH	TAN (OAK)
	STYLE	SPLITFACE
	NOTES	8"H X 16"L X 4" (NOMINAL)


	MARK	PT-1
	ITEM	EXTERIOR PAINT
	MFR	SHERWIN WILLIAMS
	FINISH	SW 9102 QUINOA
	STYLE	ELASTOMERIC
	NOTES	LOUVERS & MISC. METAL ITEMS ON EIFS/ STUCCO PROVIDE CUSTOM COLOR EIFS/ STUCCO TO MATCH PT-1


	MARK	SF-1
	ITEM	STOREFRONT
	MFR	KAWNEER
	FINISH	BRONZE
	STYLE	SMOOTH
	NOTES	STOREFRONT FRAMES

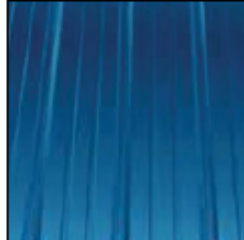
	MARK	ST-2
	ITEM	CAST STONE WATERTABLE
	MFR	BORAL
	FINISH	WHITE
	STYLE	-
	NOTES	7 5/8" H X 5 5/8" D X 4'-0" L WITH 45 DEGREE BEVEL AND DRIP


	MARK	PT-2
	ITEM	EXTERIOR PAINT
	MFR	SHERWIN WILLIAMS
	FINISH	SW 2735 ROCKWEED
	STYLE	METAL
	NOTES	ALL HM DOORS AND FRAMES

	MARK	GL-1
	ITEM	INSULATED GLAZING
	MFR	KAWNEER
	FINISH	CLEAR
	STYLE	SMOOTH
	NOTES	STOREFRONT GLAZING

	MARK	ST-3
	ITEM	THIN-SET STONE VENEER
	MFR	CENTURION STONE
	FINISH	GRAY, RUST, TAN
	STYLE	KENTUCKY LEDGESTONE
	NOTES	-

	MARK	PT-3
	ITEM	EXTERIOR PAINT
	MFR	-
	FINISH	-
	STYLE	STEEL
	NOTES	ALL EXPOSED STRUCTURAL STEEL, TRUSSES, COLUMNS

	MARK	RF-1
	ITEM	METAL ROOF R-PANELS
	MFR	BERRIDGE
	FINISH	REGAL BLUE
	STYLE	PRE-FINISHED
	NOTES	PRE-FINISHED METAL ROOF & ACCESSORIES

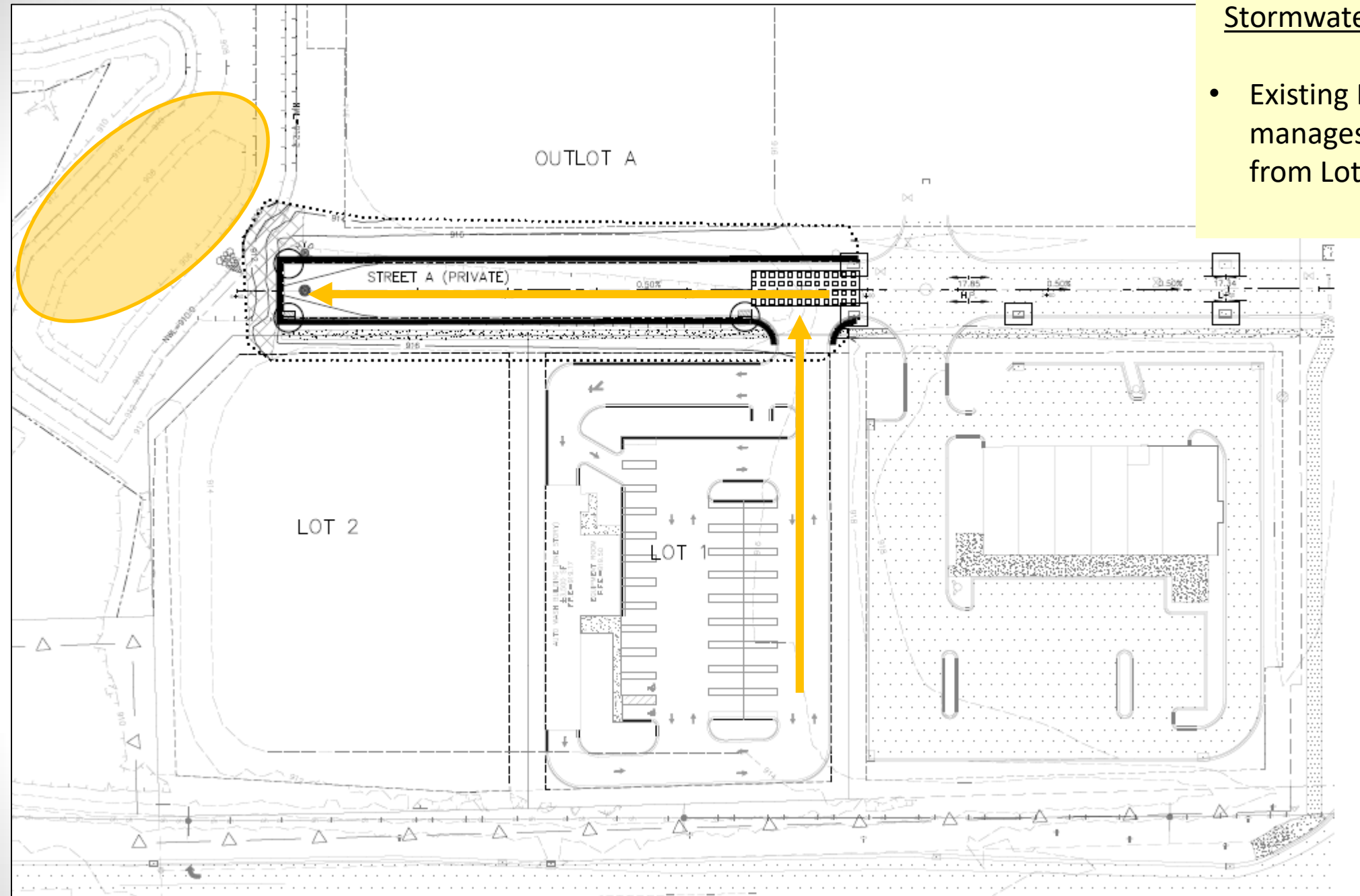
	MARK	RF-2
	ITEM	METAL ROOF L-PANEL
	MFR	BERRIDGE
	FINISH	REGAL BLUE
	STYLE	PRE-FINISHED, SMOOTH
	NOTES	PRE-FINISHED METAL TRIM, SOFFIT & ACCESSORIES PERFORATED WHERE INDICATED

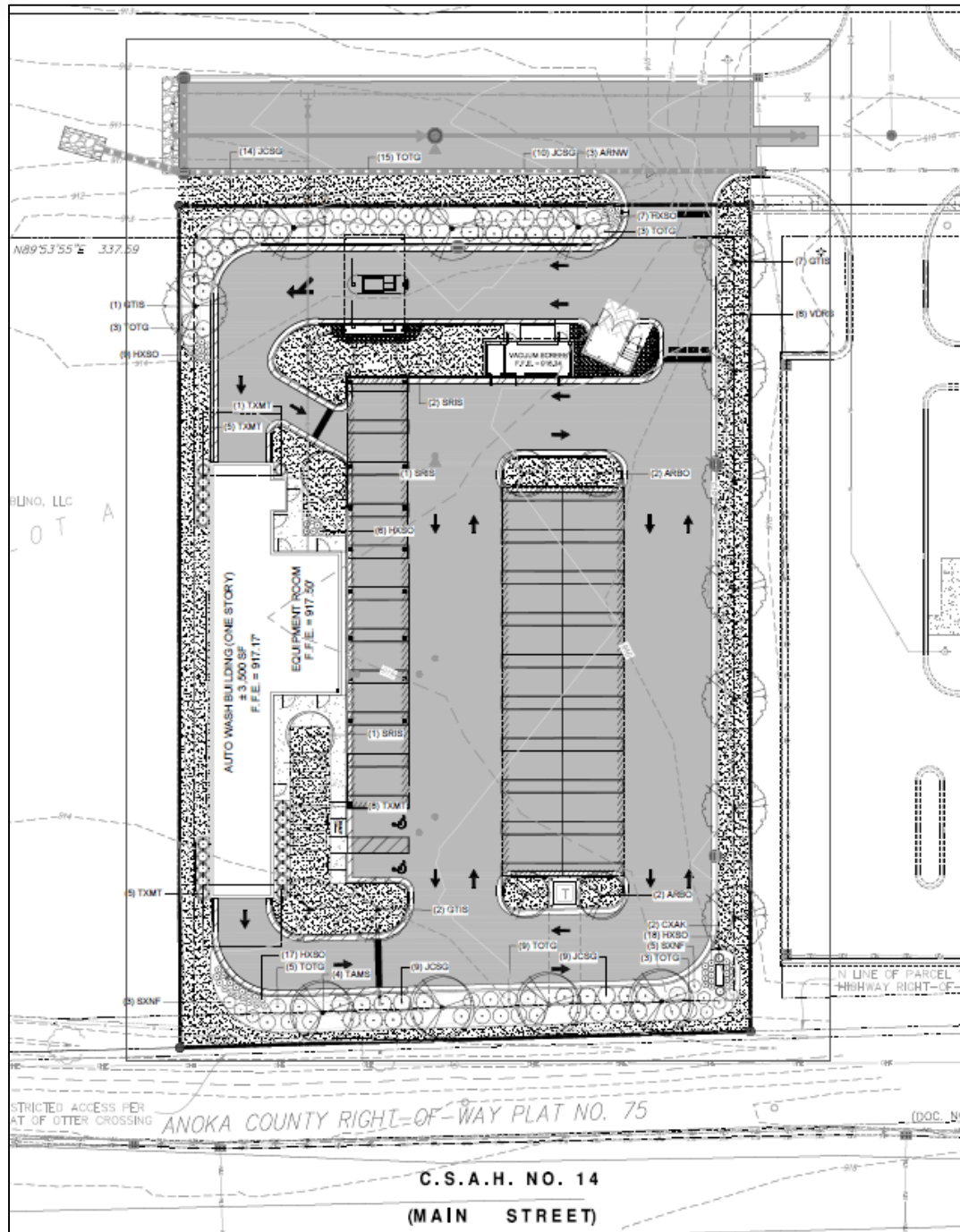
Exterior Colors

- earth tone tan
- white
- gray
- rust
- bronze
- regal blue metal roof
 - Must be standing seam

Stormwater Management

- Existing NURP pond manages stormwater from Lot 1 & 2





Landscape Plan

- Env Coordinator and Env Board reviewed
- No tree preservation plan required
- Open Area Landscaping
 - Add 3 more shrubs
- Buffer & Screen
 - 30" perimeter
 - Requirements met
- Canopy Cover
 - Requirements met
- Foundation Plantings
 - Add 2 large shrubs
- Ground Cover
 - Sod
 - Irrigation

Agency & Staff Comments

- Anoka County:
 - No concerns
- Public Safety:
 - Fire: add hydrant in northwest corner of property
 - Police: No issues. Recommend good quality security cameras
- Environmental Board
 - Recommended approval with conditions
 - 1 comment made regarding diverting stormwater to water reuse system
 - City does not divert stormwater to the sanitary sewer system
 - 2 separate utility systems

Agreements

- Stormwater Maintenance Agreement
 - Declaration for private stormwater system
- Development Agreement
 - Standard with final plat
- Site Improvement Performance Agreement
 - Standard site and building construction

Findings of Fact

- Resolution No. 22-55 details findings for Preliminary Plat
- Resolution No. 22-56 details findings for Conditional Use Permit for Car Wash

Planning & Zoning Board

- May 11, 2022: P&Z held public hearing.
- No public comments
- Clarifying language added requiring annual inspections for water reuse system and signage
- Board recommended approval with a 6-0 vote.

Council Consideration

- Consider Resolution No. 22-55 Approving Preliminary Plat
- Consider Resolution No. 22-56 Approving Conditional Use Permit
- Consider Resolution No. 22-57 Approving Site Improvement Performance Agreement

Unused Slides

Comprehensive Plan

- Resource Management System Plan
 - Stormwater management BMP's (curb, gutter, infiltration basins)
- Land Use Plan
 - Commercial car wash is consistent with commercial development
- Housing Plan
 - Not negatively impacted

Comprehensive Plan

- Transportation
 - Otter Lake Road = A-Minor Arterial Expander
 - CSAH 14 (Main Street) = A-Minor Arterial Connector
 - Capable of handling the additional traffic volume proposed by the commercial car wash
- Sanitary Sewer Plan and Water Supply Plan
 - Both systems have capacity
 - Car wash utilizes water reclaim system

Findings of Fact-Conditional Use Permit

- Consistency with Comprehensive Plan
- Compatible with present and future land uses
- Conforms to performance standards with required plan revisions
- Traffic generation is within City capacity
- Adequate water and sanitary sewer
- No premature expenditure of funds
- No excessive traffic, noise, smoke, fumes, glare or odors
- No destruction, loss or damage of natural, scenic or historic features

Res. No. 22-56: Findings of Fact-CUP Car Wash

1. The site is serviced by municipal sanitary sewer.
 - *The site is served by 8" municipal sanitary sewer.*

Findings of Fact-CUP Car Wash

2. The architectural appearance and functional plan of the building and site shall not be so dissimilar to the existing buildings or areas as to cause impairment in property values or constitute a blighting influence.

- *Car wash and accessory buildings meet zoning ordinance architectural and building material performance standards for commercial buildings.*
- *Building and site plan are similar to existing commercial buildings in the area.*

Findings of Fact-CUP Car Wash

3. Magazining or stacking space is constructed to accommodate that number of vehicles which can be washed during a maximum thirty (30) minute period and shall be subject to the approval of the City Engineer.

- *Average carwash takes 3 minutes.*
- *This would require stacking space for 10 vehicles.*
- *Site plan provides stacking space for 12 vehicles.*

Findings of Fact-CUP Car Wash

4. At the boundaries of a residential district, a strip of not less than five (5) feet shall be landscaped and screened in compliance with §1007.043 (17) of this Ordinance.

- *Car wash is not adjacent to residential districts.*

5. Parking or car magazine storage space shall be screened from view of abutting residential districts in compliance with §1007.043 (17) of this Ordinance.

- *Car wash is not adjacent to residential districts.*

Findings of Fact-CUP Car Wash

6. The entire area other than occupied by the building or plantings shall be surfaced with material which will control dust and drainage which is subject to the approval of the City Engineer.

- *The entire area other than buildings and plantings is surfaced with standard duty concrete pavement, heavy duty concrete pavement or concrete sidewalk.*

7. The entire area shall have a drainage system which is subject to the approval of the City.

- *A grading and drainage plan has been reviewed and approved with conditions by the City Engineer and Rice Creek Watershed District.*

Findings of Fact-CUP Car Wash

8. All lighting shall be hooded and so directed that the light source is not visible from the public right-of-way or from an abutting residence and shall be in compliance with §1007.043 (6) of this Ordinance.

- *All lighting is hooded and downlit.*
- *A photometric plan has been reviewed and approved with conditions.*

Findings of Fact-CUP Car Wash

9. Vehicular access points shall be limited, shall create a minimum of conflict with through traffic movement and shall be subject to the approval of the City Engineer.

- *1 driveway access is proposed into the site that creates minimal conflict with through traffic movements.*
- *Site plans have been reviewed and approved by the City Engineer with conditions.*

10. Provisions are made to control and reduce noise.

- *Car wash is oriented north-south towards CSAH 14 (Main Street) and the private street to control and reduce noise onto adjacent properties.*

**CITY COUNCIL
AGENDA ITEM 6B**

STAFF ORIGINATOR: Katie Larsen, City Planner

MEETING DATE: June 13, 2022

TOPIC: Otter Lake Animal Care Center (6848 Otter Lake Road)

- i. Consider Resolution No. 22-58 Approving Conditional Use Permit Amendment for Veterinary Hospital
- ii. Consider Resolution No. 22-59 Approving Site Improvement Performance Agreement

VOTE REQUIRED: 3/5

INTRODUCTION

Staff is requesting City Council consideration of a Conditional Use Permit Amendment and Site Improvement Performance Agreement for Otter Lake Animal Care Center (6848 Otter Lake Road).

Complete Application Date:	April 13, 2022
60-Day Review Deadline:	June 12, 2022
Environmental Board Meeting:	May 4, 2022
Park Board Meeting:	NA
Planning & Zoning Board Meeting:	May 11, 2022
Tentative City Council Work Session:	June 6, 2022
Tentative City Council Meeting:	June 13, 2022

BACKGROUND

Otter Lake Animal Care Center is located at 6848 Otter Lake Road. The applicant, Dr. Wayne Scanlan, is proposing to construct a 2,850 sf addition to the existing 4,000 sf building and expand the existing parking lot. The existing site is approximately 1.51 acres.

The Land Use Application is for the following:

- Amendment to Existing Conditional Use Permit for Veterinary Hospitals
- Site and Building Plan Review

This staff report is based on the followings plan sets:

- Plan Set prepared by Planforce dated April 11, 2022
- Certificate of Survey and Easement Sketch & Description prepared by EG Rud & Sons, Inc. revised April 8, 2022
- Wetland Delineation Report prepared by Jacobson Environmental, PLLC dated November 12, 2018
- Hydrology Report prepared by Loucks revised February 21, 2022
- Operations & Maintenance Plan prepared by Loucks dated April 11, 2022
- Geotechnical Evaluation Report prepared by Braun Intertec Corporation dated January 11, 2019

ANALYSIS

History

Otter Lake Animal Care Center has existed at this location since 1987. A conditional use permit was approved in 1986 for the initial construction of the veterinary clinic and boarding facility. In December 1996, an amendment to the conditional use permit was approved to expand the pole barn structure and allow boarding for up to 100 animals. In September 2019, Council approved this proposed amendment to the conditional use permit for the building addition and parking lot expansion. Construction did not begin within one (1) year after the date of approval and the amended conditional use permit was void. The applicant has resubmitted the conditional use permit application for review. Overall, the proposed 2022 project is the same as the approved 2019 project.

Existing Site Conditions

The site contains the existing 4,000 sf facility, a parking lot, indoor and outdoor kennels, two (2) small accessory sheds, a fenced area, and open green space with minimal tree coverage. A pond exists on the north side of the site and a small wetland exists on the south side.

The Certificate of Survey notes the parcel size is 1.51 acres; however, this includes a portion of CR 84 (Otter Lake Road) street right-of-way. In 1996, CR 84 (Otter Lake Road) was realigned and street right-of-way was to be dedicated via easement along the west lot line.

Unfortunately, this easement was not recorded so a separate roadway, drainage, and utility easement shall be recorded against the property. Anoka County GIS shows the estimated acreage as 1.33 acres. Plans have been revised to correctly show the front lot line.

A 66 foot wide NSP easement and overhead powerlines bisect the northwest corner of the site. An 8 foot wide trail exists along CR 84 (Otter Lake Road).

Per the Geotechnical Report, the area of the proposed addition is currently a green space to the north of the existing building. Current grades range from 910 to 914 EL. The site is generally flat with grades sloping down away from the building. Nine (9) soil borings were drilled ranging from 6 to 21 feet in depth. Ground water was not observed in any of the borings. Soil types consist of SM (silty sands), SC (clayey sands) and CL (low plasticity clays).

Zoning and Land Use

The property is zoned LI, Light Industrial and allows for Veterinary Hospitals with a conditional use permit. A conditional use permit was approved in 1986 and amended once in 1996 to allow for an addition to the pole barn. Any change involving a structural enlargement of the facility requires an amendment to the conditional use permit.

Current Zoning	LI, Light Industrial
Current Land Use	Industrial
Future Land Use per CP	Industrial
Utility Staging Area	1A=2018-2025

Surrounding Zoning and Land Use

Direction	Zoning	Current Land Use	Future Land Use
North	LI, Light Industrial	Vacant Industrial	Industrial
East	LI, Light Industrial	Vacant Industrial	Industrial
South	LI, Light Industrial	Industrial	Industrial
West	PUD (Industrial)	I-35W and Industrial	Industrial

Site and Building Plan Review

Site Plan

As previously discussed, the certificate of survey notes the parcel size as 1.51 acre, but this includes the Otter Lake Road right-of-way easement. The approximate road right-of-way shown on the survey for this parcel is graphically shown per the Otter Lake Road Realignment Utility and Street Improvement Plans Sheet 12 of 31 revised As-Built on February 7, 2000. This road right-of-way is also consistent with the 1998 Easement Grant signed by Dr. Scanlan that did not get recorded. Anoka County GIS shows the estimated acreage as 1.33 acres. For the purposes of site plan review, this street right-of-way line will be used as the front lot line. An easement will be required to be recorded as part of the conditional use permit.

The site plan proposes a 2,850 sf addition to the existing 4,000 sf building with additional parking to the north of the site. A second level mezzanine/office above the addition is also proposed. The existing indoor and outdoor boarding kennels and fenced outdoor area will remain. The boarding of up to 100 animals was approved as part of the 1996 CUP amendment. One accessory shed on the north side will be removed.

Overall, the proposed building addition and parking lot meet setback and performance standards except as noted in this staff report.

Architectural Plans and Exterior Building Materials

Per the architectural plans dated April 11, 2022, the exterior materials of the proposed addition include evening blue and white Hardie plank lap siding, glass/doors, manganese ironspot brick base, gray stone and charcoal gray standing seam metal roof. The existing building has metal siding. The existing west elevation (front façade) will be remodeled to match the new façade with new brick, new Hardie plank lap siding and new standing seam metal roof. The north, south and east existing metal siding elevations will be painted to match the new addition. The exterior materials meet the ordinance requirements of material types, colors and percentages.

A second floor mezzanine is proposed for the office and storage space. The architect confirmed with the Building Official that an elevator is not required.

The building height is 27ft which is less than the maximum allowed 45 feet.

A trash enclosure is proposed to the north of the new addition adjacent to the new parking lot. Construction details provided on Sheet A8.01 indicate a wood fence enclosure. The enclosure is 6'8" in height. The fence and gate colors and material details shall be provided.

Off-Street Parking Requirements

A 24 foot wide drive aisle and 22 parking spaces are proposed on the north side to provide additional parking for staff and clients. The existing parking lot abutting CR 84 (Otter Lake Road) does not meet the full 15 foot street setback requirement, but is considered legal non-conforming because Otter Lake Road was reconstructed and realigned in 1996. The total number of proposed parking spaces is 37 (15 existing + 22 new). Section 1007.044(6) requires 3 spaces plus at least 1 space for each 200 sf of floor area which equals 37 spaces $((6,750/200) = 33.75 + 3 = 36.75 = 37)$. The parking spaces meet required number and dimensions.

Grading Plan and Stormwater Management

Per the Comprehensive Stormwater Management Plan prepared by Loucks revised February 21, 2022, the existing site consists of 4 different drainage areas: north to an existing pond, south to an existing wetland, west to Otter Lake Road and east to undeveloped land. A majority of the developed portion of the site drains to the constructed north pond. This pond is located on both the subject site and on the adjacent parcel to the north and was designed to handle more than the existing development. The pond will be deepened, regraded, and updated to meet current NURP pond design standards. All new impervious runoff is being directed to this pond. Proposed peak runoff rate and volume will be less than existing.

A drainage and utility easement shall be recorded over the north stormwater pond that includes both the subject site and the adjacent property.

Public Utilities

The existing building is served by a private well and 21" municipal sanitary sewer located along Otter Lake Road. The new addition and existing building will be connected to 16" municipal watermain.

Per Sheet C1-2, the existing private well will be removed and capped.

Tree Preservation and Mitigation Plan

The Environmental Coordinator and Environment Board reviewed the tree preservation and landscaping requirements. The following comments are from the May 4, 2022 Environmental Board staff report.

The 11 trees planned for removal are in non-environmentally sensitive portions of the basic use area and will not require mitigation trees to be planted. The ash tree located southwest of the accessible parking spaces should be added to the removal list.

With the addition of the tree protection fence detail, the preservation and mitigation standards will be met.

Open Areas Landscape Standards

Open area landscape standards require 1 large tree and 3 large shrubs per 2,000 sf. There are 7,894 square feet of open space that require 4 large trees and 12 large shrubs. Provided on site are 8 large trees and 12 medium shrubs. Four (4) additional large shrubs are required to meet open space requirements.

Buffer and Screen Standards

A buffer and/or screen would have been required if the portion of the parking lot west of the building were part of the new construction. As the parking lot is pre-existing, a buffer and screen will not be required.

Buffers and screens requirements have been met.

Canopy Cover

Canopy cover standards require a minimum of 40% canopy coverage.

Vehicular hardscape planned:	9,147 sq. ft.
Canopy cover requirement:	3,659 sq. ft.
Canopy cover provided:	6,325 sq. ft.

Canopy cover requirements have been met.

Foundation Landscaping

Foundation Landscaping standards apply to building fronts and sides facing public or private streets. Two (2) large trees and 6 large shrubs are required per 100 linear feet of building. These plants should be within 30 feet of the building.

The applicable building face is the west face, which is approximately 40 ft. One (1) large tree and 3 large shrubs are required. Two (2) medium trees (equivalent to 1 large tree) and 12 medium shrubs (equivalent to 9 large shrubs) are provided.

Foundation landscaping requirements have been met.

Boulevard Trees

Boulevard trees are not required for commercial developments.

Sod and Ground Cover

The plan indicates 8 inches of topsoil for all unpaved disturbed areas. Sod will be installed around the parking lot, north of the parking access road, and in the disturbed area east of the building addition.

The landscape contractor will be providing an irrigation plan to the applicant that provides for proper irrigation of all planted trees, shrubs, and sod.

Sod and ground cover standards are met.

Signage

A Sign Permit Application and sign plans shall be submitted for any wall or ground mount signage.

Impervious Surface Coverage

The LI, Light Industrial zoning district allows for 75% impervious surface coverage. Per Sheet C2.1, Site Plan, the proposed impervious surface is 0.614 acres or 41% which meets ordinance requirements.

Impervious Surface Coverage	
Total Parcel Size	1.51 acres
Existing Impervious	0.304 acres (20%)
Proposed Impervious	0.614 acres (41%)

Traffic Study

A traffic study is not required. CR 84 (Otter Lake Road) is a Major Collector Road and is capable of handling the additional traffic volume proposed by the building addition and parking lot.

Public Land Dedication

Park land dedication and/or fees are not required. This is an existing lot of record and not being subdivided.

Comprehensive Plan

Resource Management System

The Resource Management System Plan goal of preserving surface water quality is supported by the construction of stormwater management BMP's such as curb, gutter and NURP pond.

Land Use Plan

The Comprehensive Plan guides this property for industrial use. The proposed building addition to the Otter Lake Animal Care Center is consistent with industrial land use.

Housing Plan

The goals and policies of Housing Plan are not negatively impacted by the proposed building addition to the Otter Lake Animal Care Center.

Transportation Plan

Goals of the Transportation Plan are to ensure that street and roads are as safe as possible and to reduce unnecessary traffic. CR 84 (Otter Lake Road) is a Major Collector Road and is capable of handling the additional traffic volume proposed by the building addition.

Sanitary Sewer and Water Supply Plan

A 21" sanitary sewer main and 16" watermain along Otter Lake Road provide public utilities to the site. The sanitary sewer and water supply system have capacity for the building addition.

Alternative Urban Areawide Review (AUAR)

The site is within the 2005 I-35E Corridor AUAR environmental review boundary. The AUAR was updated in April 2020. The AUAR identified this site as industrial in all 3 land use scenarios. The proposed building addition to Otter Lake Animal Care Center is consistent with industrial development. No further environmental assessment is required.

Wetlands

A Wetland Delineation Report was prepared by Jacobson Environmental PLLC dated November 12, 2018. A WCA Notice of Decision for the wetland delineation was issued by RCWD on May 6, 2019 and is valid for 5 years. The wetland delineation report noted 2 basins on site. Per RCWD, the north basin (0.152 acres) was found to be incidental under WCA and is not a wetland. This basin is used for stormwater management. The south basin (0.080 acres) is a wetland, but no impacts are proposed.

The wetland is not in the Wetland Management Corridor; therefore, no conservation easement or buffer is required. A drainage and utility easement extending 10 feet from the delineated boundary will be required over the portion of the south wetland that is located on the subject site.

Shoreland District

The parcel is not located within the Shoreland District.

Floodplain

There are no floodplains located on site.

Anoka County Highway Department

Anoka County Highway Department reviewed the plans and have no comments.

Public Safety Comments

The Fire Division requires a fire hydrant near the fire department connector on the building.

The Police Division provided comments in 2019 regarding security cameras, access and exterior lighting. These comments have been addressed and no additional revisions are required.

Environmental Board

The Environmental Board reviewed the project on May 4, 2022. Their recommendations are summarized in the attached Environmental Memo dated May 4, 2022.

Agreements

Storm Water Maintenance Agreement

The stormwater pond will be privately maintained and a Stormwater Maintenance Declaration will be required. A joint Storm Water Maintenance Agreement is required between the adjacent property owners because the stormwater pond is located on both parcels.

Site Improvement Performance Agreement

A Site Improvement Performance Agreement is required.

Planning and Zoning Board

The Planning & Zoning Board held a public hearing on May 11, 2022. There were no public comments. The Board recommended approval with a 6-0 vote with conditions detailed in Resolution No. 22-58.

Findings of Fact

Council Resolution No. 22-58 details the Conditional Use Permit Findings of Fact.

RECOMMENDATION

Staff and Boards recommend approval of the conditional use permit amendment for Otter Lake Animal Care Center.

ATTACHMENTS

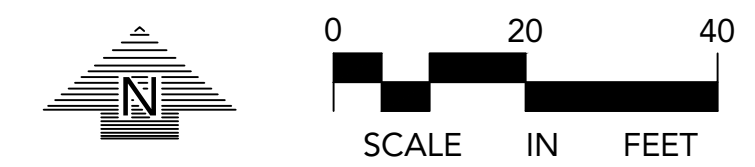
1. Site Plan, Floor Plans and Color Elevations
2. Resolution No. 22-58
3. Resolution No. 22-59
4. Site Improvement Performance Agreement



CALL BEFORE YOU DIG
Gopher State One Call
 TWIN CITY AREA: 651-454-0002
 TOLL FREE: 1-800-252-1166

WARNING:

THE CONTRACTOR SHALL BE RESPONSIBLE FOR CALLING FOR LOCATIONS OF ALL EXISTING UTILITIES. THEY SHALL COOPERATE WITH ALL UTILITY COMPANIES IN MAINTAINING THEIR SERVICE AND/OR RELOCATION OF LINES.
 THE CONTRACTOR SHALL CONTACT GOPHER STATE ONE CALL AT 651-454-0002 AT LEAST 48 HOURS IN ADVANCE FOR THE LOCATIONS OF ALL UNDERGROUND WIRES, CABLES, CONDUITS, PIPES, MANHOLES, VALVES OR OTHER BURIED STRUCTURES BEFORE DIGGING. THE CONTRACTOR SHALL REPAIR OR REPLACE THE ABOVE WHEN DAMAGED DURING CONSTRUCTION AT NO COST TO THE OWNER.



NOTE:
 EXISTING CONDITIONS INFORMATION SHOWN IS FROM CERTIFICATE OF SURVEY PREPARED BY E. G. RUD & SONS, DATED JULY 1st, 2019.

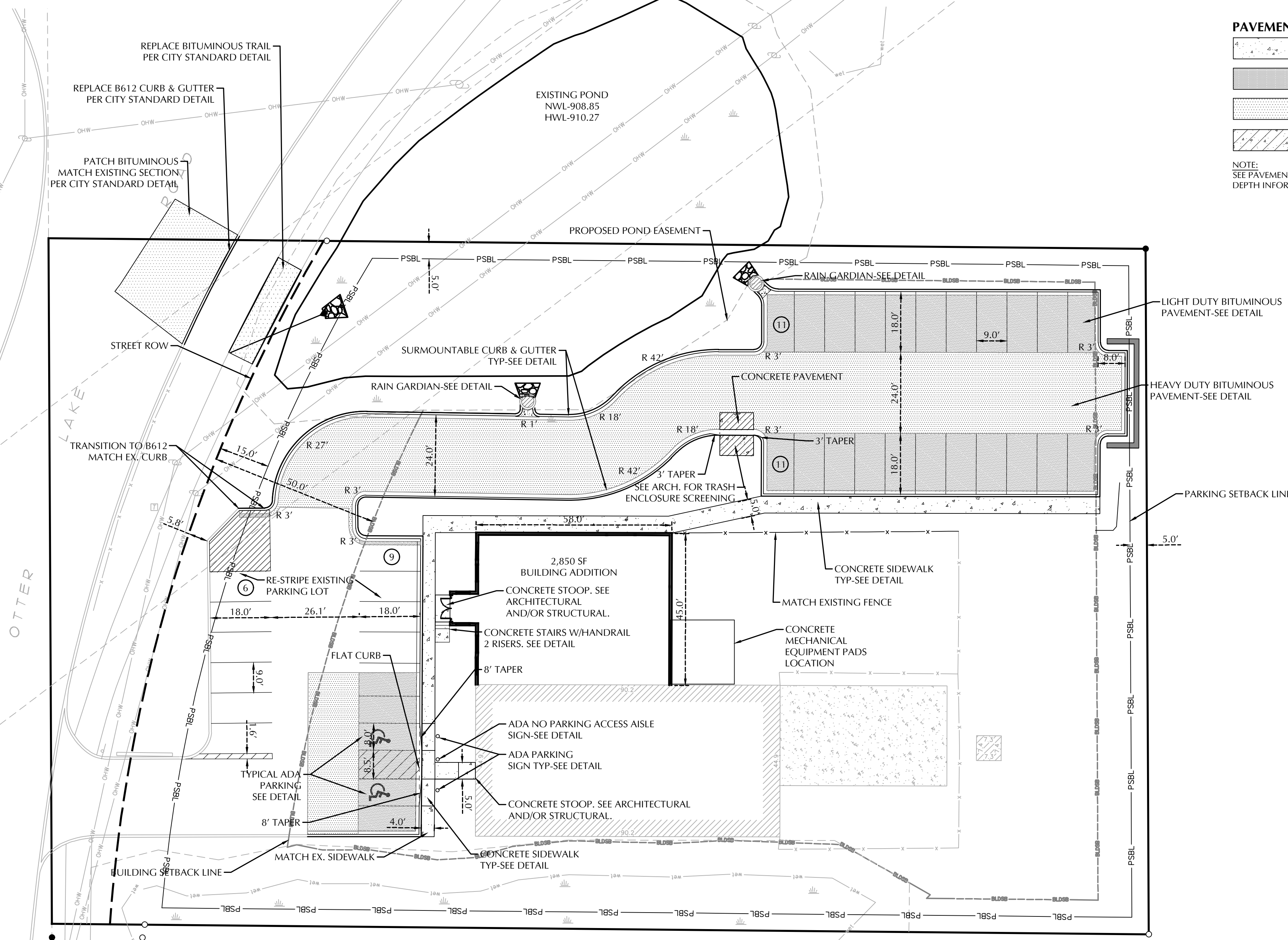
PAVEMENT TYPES

- CONCRETE SIDEWALK
- LIGHT DUTY BITUMINOUS PAVEMENT
- HEAVY DUTY BITUMINOUS PAVEMENT
- CONCRETE PAVEMENT

NOTE:
 SEE PAVEMENT SECTIONS ON SHEET C8.1 FOR TYPE AND DEPTH INFORMATION.

CIVIL LEGEND

- | EXISTING | PROPOSED |
|----------|----------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |



SITE DATA

TOTAL PROPERTY AREA: 1.51 AC
 DISTURBED AREA: 0.80 AC
 EXISTING IMPERVIOUS AREA: 0.304 AC
 PROPOSED IMPERVIOUS AREA: 0.614 AC

OFF-STREET PARKING CALCULATIONS

PARKING STALLS REQUIRED = 37 STALLS
 EXISTING BUILDING = 3900 SF
 PROPOSED BUILDING = 2850 SF
 TOTAL BUILDING AREA = 6750 SF = 6750 / 200 = 33.75 + 3 STALLS

PROPOSED PARKING STALLS PROVIDED = 37 STALLS
 35 - 9'X18' STANDARD STALLS
 2 - 8'X18' ADA STALLS

ACCESSIBLE PARKING

PROPOSED ACCESSIBLE PARKING = 2 STALLS

REQUIRED ACCESSIBLE PARKING = 2 STALLS**

**REQUIRED MINIMUM NUMBER OF ACCESSIBLE SPACES FOR 26 TO 50 STALLS

SITE NOTES

- ALL PAVING, CONCRETE CURB, GUTTER AND SIDEWALK SHALL BE FURNISHED AND INSTALLED IN ACCORDANCE WITH THE DETAILS SHOWN PER THE DETAIL SHEET(S) AND STATE/LOCAL JURISDICTION REQUIREMENTS.
- ACCESSIBLE PARKING AND ACCESSIBLE ROUTES SHALL BE PROVIDED PER CURRENT ADA STANDARDS AND LOCAL/STATE REQUIREMENTS.
- ALL CURB DIMENSIONS SHOWN ARE TO THE FACE OF CURB UNLESS OTHERWISE NOTED.
- ALL BUILDING DIMENSIONS ARE TO THE OUTSIDE FACE OF WALL UNLESS OTHERWISE NOTED.
- TYPICAL FULL SIZED PARKING STALL IS 9' X 18' UNLESS OTHERWISE NOTED.
- ALL CURB RADII SHALL BE 5.0' UNLESS OTHERWISE NOTED.
- BITUMINOUS IMPREGNATED FIBER BOARD TO BE PLACED AT FULL DEPTH OF CONCRETE ADJACENT TO EXISTING STRUCTURES AND BEHIND CURB ADJACENT TO DRIVEWAYS AND SIDEWALKS.
- SEE SITE ELECTRICAL PLAN FOR SITE LIGHTING.
- SEE EXISTING CONDITIONS/EG RUDD SURVEY FOR BUILDING SETBACK LINE.

SIGNAGE AND STRIPING NOTES

- CONTRACTOR SHALL BE RESPONSIBLE FOR ALL SITE SIGNAGE AND STRIPING AS SHOWN ON THIS PLAN.
- CONTRACTOR SHALL PAINT ALL ACCESSIBLE STALLS, LOGOS AND CROSS HATCH LOADING AISLES WITH WHITE PAVEMENT MARKING PAINT, 4" IN WIDTH.
- CONTRACTOR SHALL PAINT ANY/ALL DIRECTIONAL TRAFFIC ARROWS, AS SHOWN, IN WHITE PAINT.
- ALL SIGNAGE SHALL INCLUDE POST, CONCRETE FOOTING AND STEEL CASING WHERE REQUIRED.
- ALL SIGNAGE NOT PROTECTED BY CURB, LOCATED IN PARKING LOT OR OTHER PAVED AREAS TO BE PLACED IN STEEL CASING, FILLED WITH CONCRETE AND PAINTED YELLOW. REFER TO DETAIL.
- ANY/ALL STOP SIGNS TO INCLUDE A 24" WIDE PAINTED STOP BAR IN WHITE PAINT, PLACED AT THE STOP SIGN LOCATION, A MINIMUM OF 4' FROM CROSSWALK IF APPLICABLE. ALL STOP BARS SHALL EXTEND FROM DIRECTIONAL TRANSITION BETWEEN LANES TO CURB.
- ALL SIGNS TO BE PLACED 12" BEHIND BACK OF CURB UNLESS OTHERWISE NOTED.



4931 West 35th Street
 Suite 200
 St. Louis Park, Minnesota
 952.541.9969
 planforcegroup.com

OTTER LAKE ANIMAL CARE CENTER
 6848 OTTER LAKE RD,
 HUGO, MN 55038



LOUCKS
 PLANNING
 CIVIL ENGINEERING
 LAND SURVEYING
 LANDSCAPE ARCHITECTURE
 ENVIRONMENTAL
 7200 Hemlock Lane, Suite 300
 Maple Grove, MN 55369
 763.424.5505
 www.loucksinc.com

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly Licensed Professional Engineer under the laws of the State of Minnesota.
 Jonathan J. Donovan - PE
 License No. 44613
 Date 03-02-22

Loucks Project No. 18615
 Project Lead JJD
 Drawn By TRG
 Checked By VMA
 Review Date 04-11-22

NO.	Print History	Date
01	SITE PLAN REVIEW	03-24-22
02	CITY COMMENTS	04-11-22

NO.	Description	Date

SITE PLAN

Project 18615
 Drawn TRG
 Checked JJD

C2-1

OTTER LAKE ANIMAL CARE CENTER
 6848 OTTER LAKE RD, HUGO, MN 55038



OTTER LAKE ANIMAL CARE CENTER

6848 OTTER LAKE RD, HUGO, MN 55038

LEGEND - CONSTRUCTION

- EXISTING CONSTRUCTION TO REMAIN
- EXISTING PARTIAL HEIGHT CONSTRUCTION TO REMAIN
- NEW RATED CONSTRUCTION TO STRUCTURE - REFER TO PARTITION TYPE
- NEW FULL HEIGHT CONSTRUCTION - REFER TO PARTITION TYPE
- NEW INSULATED CONSTRUCTION - REFER TO PARTITION TYPE
- NEW CONSTRUCTION - REFER TO PARTITION TYPE
- NEW PARTIAL HEIGHT CONSTRUCTION - REFER TO PARTITION TYPE

GENERAL NOTES - CONSTRUCTION

- THE BUILDING IS OCCUPIED WITH TENANTS. ALL WORK MUST BE DONE IN AN ORDERLY FASHION SO AS NOT TO INCONVENIENCE THE TENANTS IN ANY WAY. LOUD MUSIC, PROFANITY, AND SMOKING IS PROHIBITED ON THE JOB SITE AND IN THE BUILDINGS. SMOKING AREAS WILL BE DESIGNATED BY THE OWNER.
- ACCESS TO ALL ENTRIES AND EXITS MUST BE MAINTAINED IN AN ORDERLY AND SAFE MANNER.
- ALL NEW PARTITIONS TO BE TYPE A3a UNLESS OTHERWISE NOTED.
- PROVIDE IN-WALL BLOCKING FOR INSTALLATION OF FURNITURE AND EQUIPMENT AS REQUIRED. REFER TO FURNITURE PLAN TO REFERENCE LOCATIONS. COORDINATE FINAL LOCATIONS WITH FURNITURE VENDOR.
- PROVIDE EXHAUST FAN AND FLOOR DRAIN AT ALL NEW RESTROOMS.
- NEW PARTITIONS TO ALIGN WITH EDGE OF EXISTING WINDOW FRAME/SILL OR EXISTING WALLS/COLUMNS UNLESS OTHERWISE DIMENSIONED.
- PLUMBING CONTRACTOR TO PROVIDE DESIGNER WITH CUT SHEETS FOR FINAL APPROVAL OF ALL FIXTURES PRIOR TO ORDERING.
- ANY EXPOSED SINK PIPES SHALL BE WRAPPED TO MEET ACCESSIBILITY REQUIREMENTS.
- ALL NEW WATER SUPPLY PIPING TO BE TYPE 'L' WATER PIPING.
- MECHANICAL CONTRACTOR TO REVIEW ALL THERMOSTAT LOCATIONS WITH DESIGNER PRIOR TO INSTALLATION.
- REUSE EXISTING BLINDS AT ALL EXTERIOR WINDOWS. PULL UP BLINDS AND WRAP PRIOR TO CONSTRUCTION. REPAIR OR REPLACE ANY BLINDS NOT IN PROPER WORKING ORDER. NEW BLINDS MANUAL BLINDS BY OWNER.
- ALL EXISTING EXTERIOR DOORS TO BE RE-KEYED. REMOVE ALL DEAD BOLTS AND LATCHES. ANY EXISTING KNOBS TO BE CHANGED TO ADA-COMPLIANT LEVER HARDWARE. ENSURE THAT EXISTING HARDWARE IS IN GOOD WORKING CONDITION. REPAIR AND REPLACE AS NECESSARY.

PLAN NOTES

NO.	DESCRIPTION
C1	PROVIDE FLOOR DRAIN. LOCATION APPROXIMATE. TO BE COORDINATED IN FIELD WITH DESIGNER/PLUMBING CONTRACTOR. SLOPE SLAB AS REQUIRED.
C2	NEW MILLWORK BY OWNER. PROVIDE BLOCKING AS REQUIRED. SEE ELEVATIONS & SECTIONS FOR DETAILED ELEVATIONS.
C3	NEW MANUALLY OPERATED ROLLER SHADES BY OWNER
C4	NEW FRONT DESK. SEE DETAILS ON SHEET A6.10
C5	PROVIDE WAITING AREA BENCHING. DESIGN TO BE DETERMINED WITH OWNER. DETAILS TO FOLLOW.
C6	INSTALL OWNER PROVIDED NEW FOLD DOWN EXAM TABLES IN EXAM ROOMS. PROVIDE (QTY 2) 2X10S STACK ON END. IN WALL, FOR SUPPORT BLOCKING. COORDINATION LOCATION OF BLOCKING WITH TABLE.
C7	STEEL COLUMN - SEE STRUCTURAL PLANS FOR DETAILS. PROVIDE 1 LAYER OF 5/8" TYPE 'X' GYP BD
C9	PATCH AND REPAIR NEW OPENING. PROVIDE 5/8" GYP BD ON FRAMING W/ EXP JOINT @ NEW JAMB OPENINGS AS REQUIRED.
C10	INFILL EXISTING WINDOW OPENING. SET TO BE DEMOLISHED, TO MATCH EXISTING ADJACENT WALL CONDITION. PATCH AND REPAIR WALL AS REQUIRED.
C11	RECOVERY KENNELS BY OWNER
C12	SCALE BY OWNER. PROVIDE POWER & DATA PER REQUIREMENTS BY SCALE MANUFACTURER.
C13	FURNISH AND INSTALL JANITORIAL MOP SINK & FAUCET W/ HOSE CONNECTIONS.
C15	NEW CORNER GAS FIREPLACE
C16	SINK BY DESIGN/BUILD PLUMBING CONTRACTOR - VERIFY SPECIFICATION & USE W/ OWNER
C17	NEW PASS-THROUGH WINDOW WITH GLASS SHELVING
C18	PROVIDE WATER COOLER. SEE "GENERAL RESTROOM NOTES" FOR DESIGN INTENT SPEC.
C20	NEW FOOTING, COLUMN AND FLOOR SURFACE FLUSH WITH EXISTING CONCRETE SUBSTRATE. SEE STRUCTURAL. PATCH EXISTING WALLS AS REQUIRED.
C21	NEW CONCRETE FLOOR FLUSH WITH EXISTING. PATCH VAPOR BARRIER AS REQUIRED.
C22	RELOCATE X-RAY MACHINE BY OWNERS CONSULTANT. GC TO RELOCATE UTILITIES AS REQUIRED. VERIFY WITH LAKE SUPERIOR X-RAY
C23	INFILL EXISTING DOOR OPENING FLUSH WITH ADJACENT FINISHES.
C24	GC TO PROVIDE IN-WALL WASHER AND DRYER BOXES/UTILITIES. RELOCATE WASHER AND DRYER
C25	PATCH WALL AND BASE.
C27	PROVIDE STAINLESS STEEL SINK W/ HIGH NECK FAUCET. PROVIDE BRADLEY 819-2009 FAUCET MOUNTED EYE WASH STATION.
C41	PROVIDE 1" ISOLATION JOINT AT NEW WALL CONNECTION TO EXISTING STRUCTURE

I hereby certify that this plan was prepared by me or under my direct supervision and that I am a duly licensed architect under the laws of the State of Minnesota.

Signature: Ryan Schroeder
Name: Ryan Schroeder
Registration: #50047
Project Contact: Ryan Schroeder
Phone Number: 952-541-9969

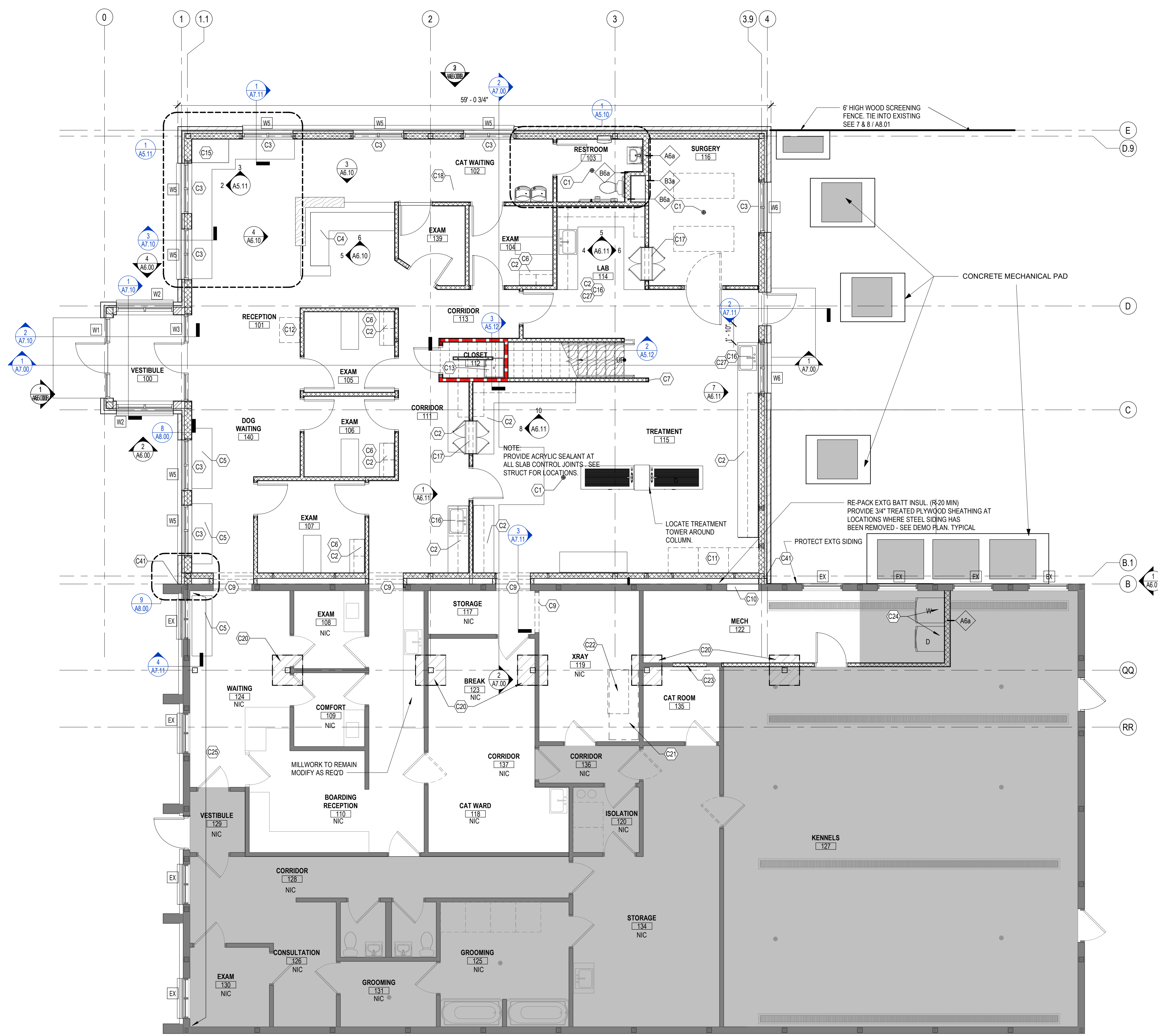
NO.	Print History	Date
	SITE PLAN REVIEW	03-24-22
	SITE PLAN REVIEW - UPDATE	04-11-22

NO.	Description	Date

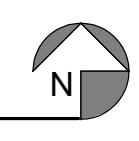
CONSTRUCTION PLAN - LEVEL 01

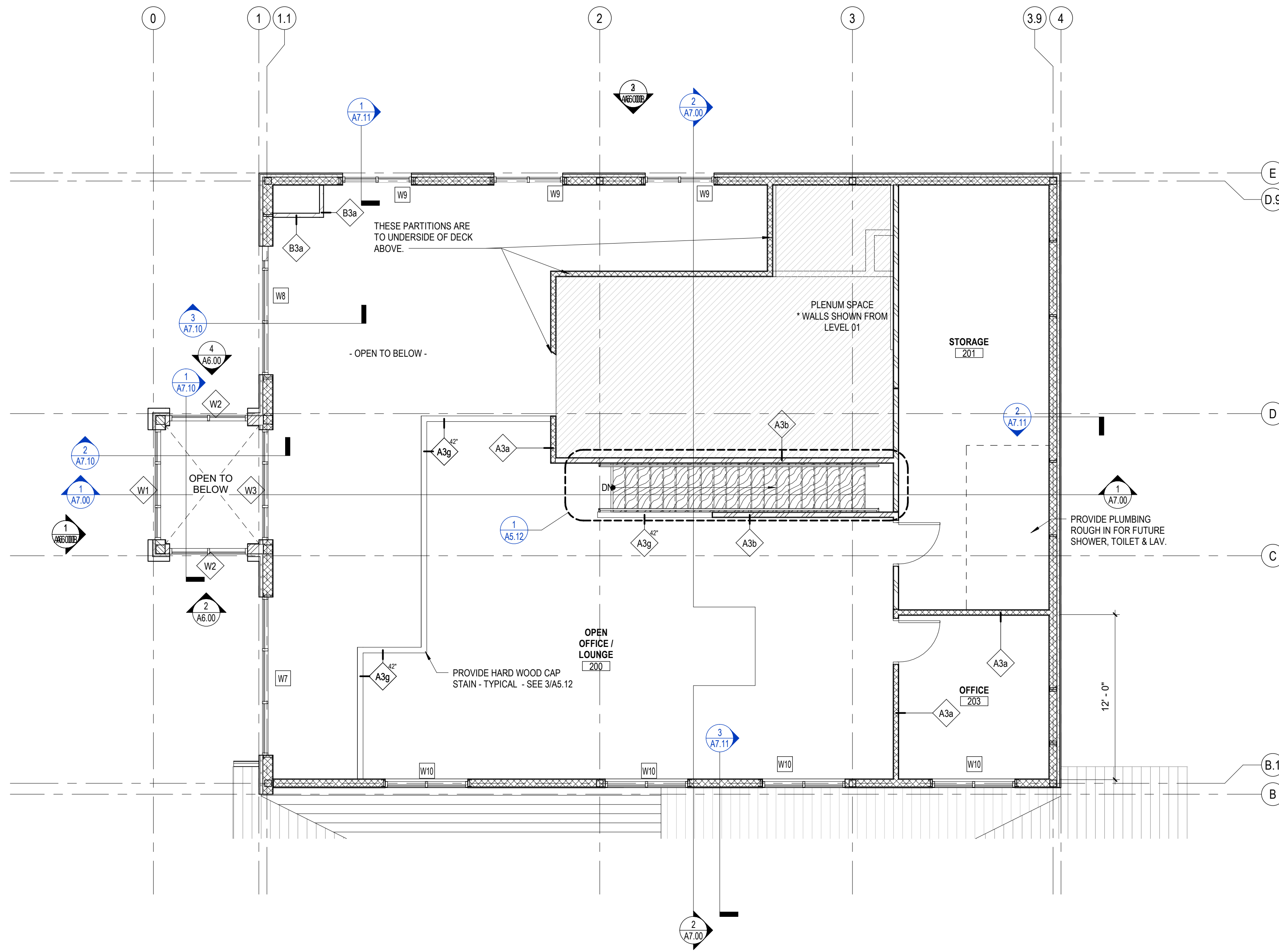
Project 21303
Drawn LAM
Checked RAS
A1.11

OTTER LAKE ANIMAL CARE CENTER



1 CONSTRUCTION PLAN - LEVEL 01
3/16" = 1'-0"





LEGEND - CONSTRUCTION

- EXISTING CONSTRUCTION TO REMAIN
- EXISTING PARTIAL HEIGHT CONSTRUCTION TO REMAIN
- NEW RATED CONSTRUCTION TO STRUCTURE - REFER TO PARTITION TYPE
- NEW FULL HEIGHT CONSTRUCTION - REFER TO PARTITION TYPE
- NEW INSULATED CONSTRUCTION - REFER TO PARTITION TYPE
- NEW CONSTRUCTION - REFER TO PARTITION TYPE
- NEW PARTIAL HEIGHT CONSTRUCTION - REFER TO PARTITION TYPE

GENERAL NOTES - CONSTRUCTION

1. THE BUILDING IS OCCUPIED WITH TENANTS. ALL WORK MUST BE DONE IN AN ORDERLY FASHION SO AS NOT TO INCONVENIENCE THE TENANTS IN ANY WAY. LOUD MUSIC, PROFANITY, AND SMOKING IS PROHIBITED ON THE JOB SITE AND IN THE BUILDINGS. SMOKING AREAS WILL BE DESIGNATED BY THE OWNER.
2. ACCESS TO ALL ENTRIES AND EXITS MUST BE MAINTAINED IN AN ORDERLY AND SAFE MANNER.
3. ALL NEW PARTITIONS TO BE TYPE A3a UNLESS OTHERWISE NOTED.
4. PROVIDE IN-WALL BLOCKING FOR INSTALLATION OF FURNITURE AND EQUIPMENT AS REQUIRED, REFER TO FURNITURE PLAN TO REFERENCE LOCATIONS, COORDINATE FINAL LOCATIONS WITH FURNITURE VENDOR.
5. PROVIDE EXHAUST FAN AND FLOOR DRAIN AT ALL NEW RESTROOMS.
6. NEW PARTITIONS TO ALIGN WITH EDGE OF EXISTING WINDOW FRAME/SILL OR EXISTING WALLS/COLUMNS UNLESS OTHERWISE DIMENSIONED.
7. PLUMBING CONTRACTOR TO PROVIDE DESIGNER WITH CUT SHEETS FOR FINAL APPROVAL OF ALL FIXTURES PRIOR TO ORDERING.
8. ANY EXPOSED SINK PIPES SHALL BE WRAPPED TO MEET ACCESSIBILITY REQUIREMENTS.
9. ALL NEW WATER SUPPLY PIPING TO BE TYPE 'L' WATER PIPING.
10. MECHANICAL CONTRACTOR TO REVIEW ALL THERMOSTAT LOCATIONS WITH DESIGNER PRIOR TO INSTALLATION.
11. REUSE EXISTING BLINDS AT ALL EXTERIOR WINDOWS. PULL UP BLINDS AND WRAP PRIOR TO CONSTRUCTION. REPAIR OR REPLACE ANY BLINDS NOT IN PROPER WORKING ORDER. NEW BLINDS MANUAL BLINDS BY OWNER.
12. ALL EXISTING EXTERIOR DOORS TO BE RE-KEYED. REMOVE ALL DEAD BOLTS AND LATCHES. ANY EXISTING KNOBS TO BE CHANGED TO ADA-COMPLIANT LEVER HARDWARE. ENSURE THAT EXISTING HARDWARE IS IN GOOD WORKING CONDITION, REPAIR AND REPLACE AS NECESSARY.



4931 West 35th Street
Suite 200
St. Louis Park, Minnesota
952.541.9969
planforcegroup.com



OTTER LAKE
ANIMAL CARE
CENTER

6848 OTTER LAKE RD,
HUGO, MN 55038

I hereby certify that this plan was prepared by me or under my direct supervision and that I am a duly licensed architect under the laws of the State of Minnesota.

Signature: *Ryan Schroeder*
Name: Ryan Schroeder
Registration: #50047
Project Contact: Ryan Schroeder
Phone Number: 952-541-9969

NO.	Print History	Date
1	SITE PLAN REVIEW	03-24-22
2	SITE PLAN REVIEW - UPDATE	04-11-22

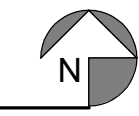
NO.	Description	Date

CONSTRUCTION PLAN - MEZZANINE

Project 21303
Drawn LAM
Checked RAS

A1.12

OTTER LAKE ANIMAL CARE CENTER





PLANFORCE
ARCHITECTURE + DESIGN

4931 West 35th Street
Suite 200
St. Louis Park, Minnesota

952.541.9969

planforcegroup.com

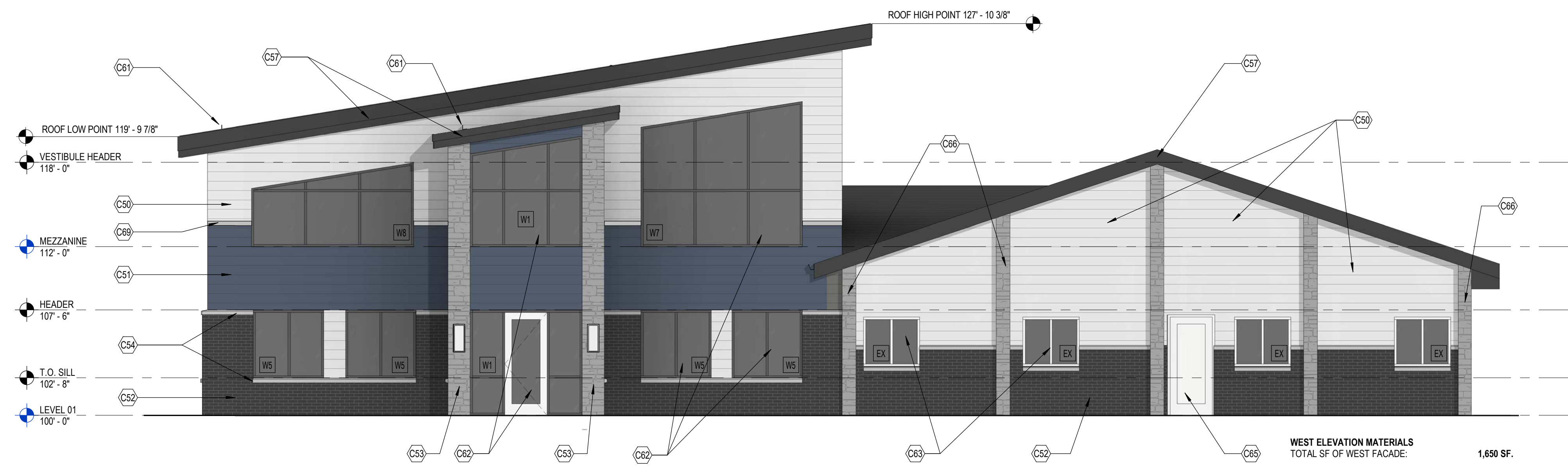


OTTER LAKE
ANIMAL CARE
CENTER

6848 OTTER LAKE RD,
HUGO, MN 55038

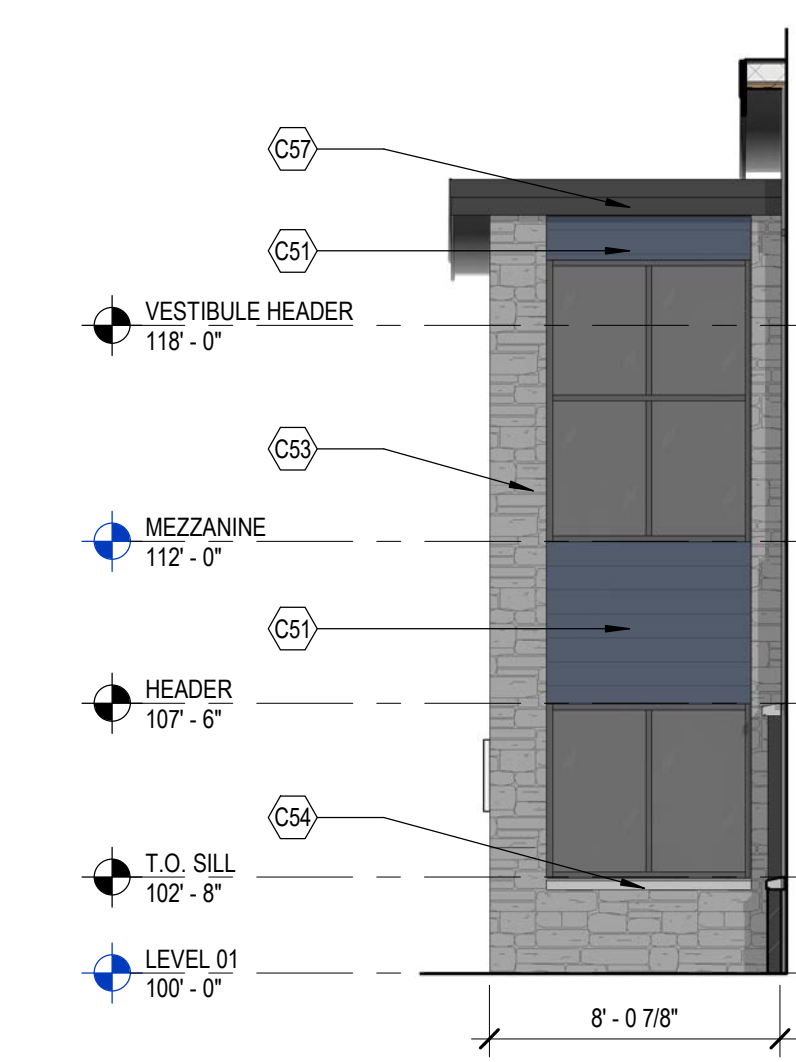
PLAN NOTES	
NO.	DESCRIPTION
C50	PRE-FINISHED 6" CONTINUOUS HORIZONTAL LAP SIDING, SD1
C51	PRE-FINISHED 6" CONTINUOUS HORIZONTAL LHP SIDING.
C52	FACE BRICK
C53	STONE TO MATCH EXISTING
C54	NEW PRECAST SILL
C57	PRE-FINISHED METAL FASCIA & DRIP, PAINTED TO MATCH ROOF
C61	4" H PRE-FINISHED SNOW/ICE SHIELD TO RUN ENTIRE LENGTH OF ROOF. COLOR TO MATCH ROOF
C62	ANODIZED ALUMINUM DOORS / WINDOWS
C63	EXISTING WINDOW TO REMAIN. PREP AND PAINT
C64	EXISTING METAL FACIA. PREP AND PAINT
C65	EXISTING HOLLOW METAL DOOR. PREP AND PAINT
C66	EXISTING STONE TO REMAIN
C67	PREFINISHED METAL ROOFING
C68	EXISTING METAL SIDING. PREP AND PAINT

LEGEND - EXTERIOR FINISH			
(FBR)	FACEBRICK MFR: ENDICOTT CLAY PRODUCTS PROD: MANGANESE IRONSPOT VELOUR MODULAR CONTACT: METRO BRICK INC. 952-417-0200	(SD1)	SIDING MFR: JAMESHARDIE PROD: HARDIE PLANK LAP SIDING COLOR: ARCTIC WHITE NOTES: STATEMENT COLLECTION
(SD2)	SIDING MFR: JAMESHARDIE PROD: HARDIE PLANK LAP SIDING COLOR: EVENING BLUE NOTES: STATEMENT COLLECTION	(STN)	STONE NOTES: MATCH EXISTING STONE ON FRONT ELEVATION
(REF)	ROOFING MFR: MBCI PROD: SUPERLOCK CONCEALED FASTENER STANDING SEAM METAL ROOFING COLOR: CHARCOAL GRAY SIZE: 16"	(TR1)	TRIM MFR: JAMESHARDIE PROD: HARDIE TRIM COLOR: LIGHT MIST NOTES: STATEMENT COLLECTION
(AL1)	ALUMINUM STOREFRONT MFR: KAWNEER PROD: T451 COLOR: CLEAR ANODIZED	(WT1)	STONE WATERTABLE MFR: CUSTOM CAST STONE PROD: BNDCH-42 COLOR: NATURAL
(REF)	ROOFING MFR: MBCI PROD: SUPERLOCK CONCEALED FASTENER STANDING SEAM METAL ROOFING COLOR: CHARCOAL GRAY SIZE: 16"	(LFT)	LIGHT FIXTURE MFR: ET2 ALUMILUX LINE PROD: E41343 COLOR: DARK BRONZE
(PT1)	PAINT MFR: SHERWIN WILLIAMS COLOR: TO MATCH FASCIA COLOR	(PT2)	PAINT MFR: SHERWIN WILLIAMS COLOR: PAINT TO MATCH SD1

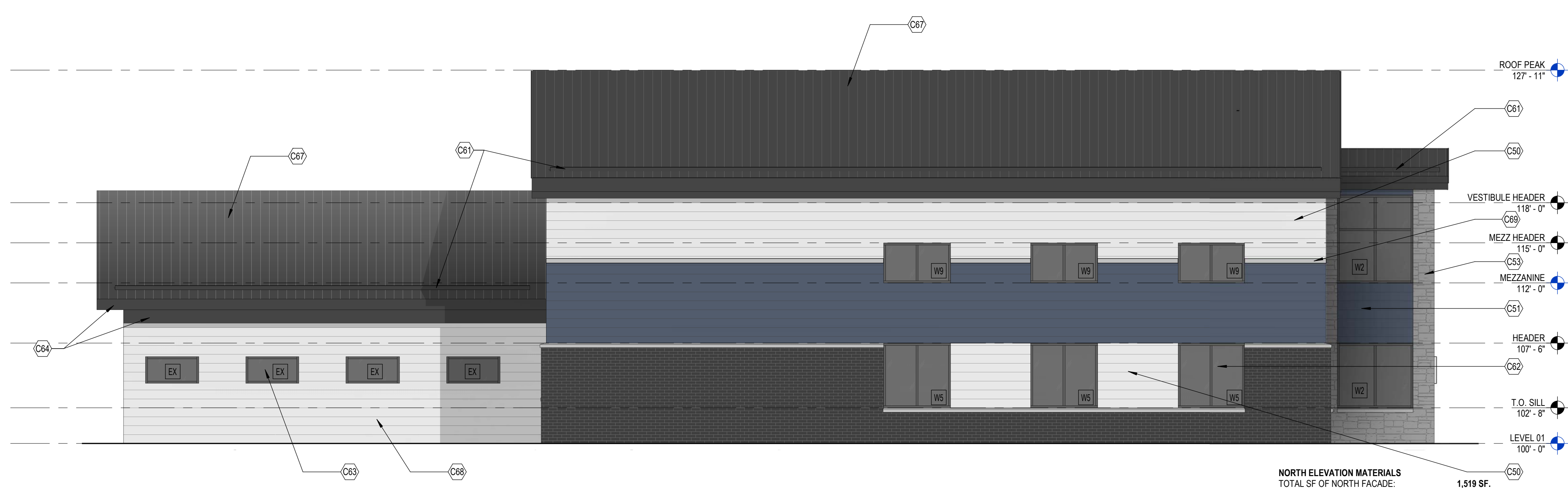


WEST ELEVATION MATERIALS		
TOTAL SF OF WEST FACADE: 1,650 SF.		
MATERIAL	SF	% OF FACADE
NEW CEMENT SIDING - DARK	210	12.7
GLASS / DOORS	447	27.1
BRICK / PRECAST SILLS	302	18.3
NEW CEMENT SIDING - LIGHT	193	11.7
EXISTING SIDING	297	18.0
STONE	201	12.2

1 EXTERIOR ELEVATION - WEST
3/16" = 1'-0"

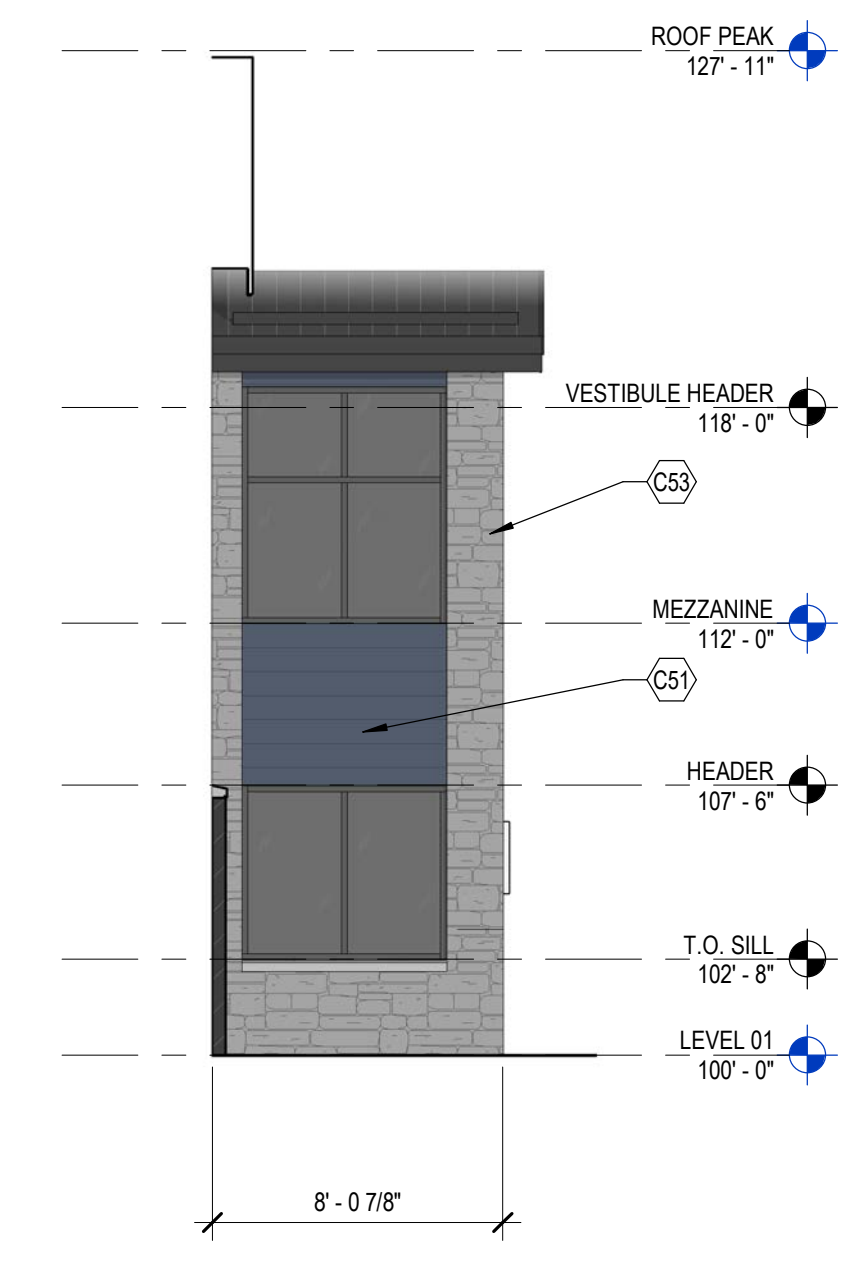


2 EXTERIOR ELEVATION - SOUTH VESTIBULE
3/16" = 1'-0"



NORTH ELEVATION MATERIALS		
TOTAL SF OF NORTH FACADE: 1,519 SF.		
MATERIAL	SF	% OF FACADE
NEW CEMENT SIDING - DARK	340	22.4
GLASS / DOORS	210	13.8
BRICK / PRECAST SILLS	302	19.9
NEW CEMENT SIDING - LIGHT	318	20.9
EXISTING SIDING	249	16.4
STONE	100	6.6

3 EXTERIOR ELEVATION - NORTH
3/16" = 1'-0"



4 EXTERIOR ELEVATION - NORTH VESTIBULE
3/16" = 1'-0"

I hereby certify that this plan was prepared by me or under my direct supervision and that I am a duly licensed architect under the laws of the State of Minnesota.

Signature: *Ryan Schroeder*
Name: Ryan Schroeder
Registration: #50047
Project Contact: Ryan Schroeder
Phone Number: 952-541-9969

NO.	Print History	Date
	SITE PLAN REVIEW	03-24-22
	SITE PLAN REVIEW - UPDATE	04-11-22

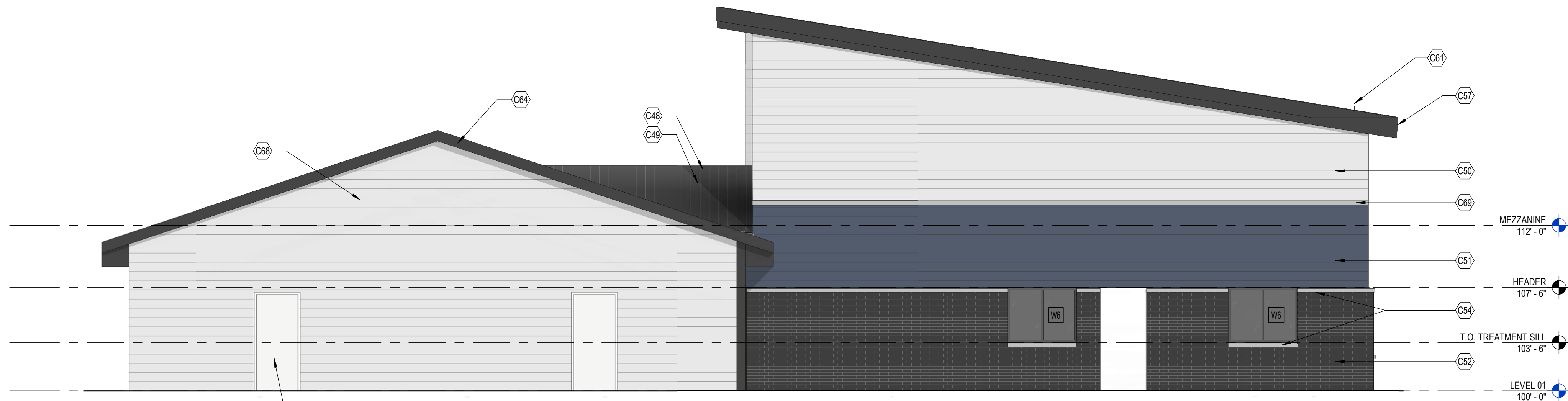
NO.	Description	Date

EXTERIOR ELEVATIONS

Project 21303
Drawn LAM
Checked RAS

A6.00

OTTER LAKE ANIMAL CARE CENTER

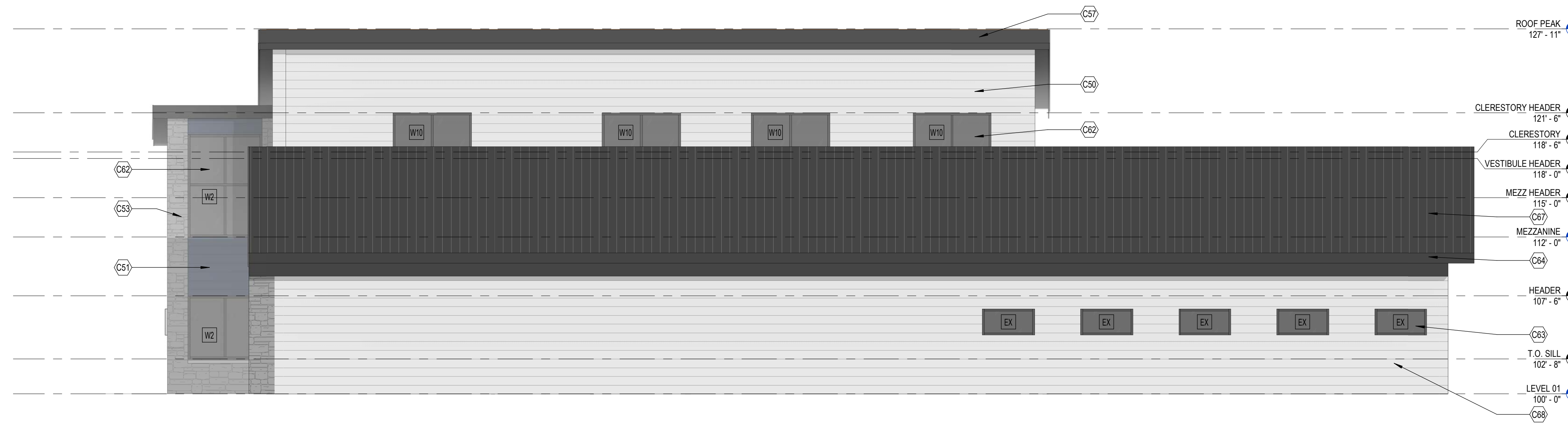


1 EXTERIOR ELEVATION - EAST
3/16" = 1'-0"

EAST ELEVATION MATERIALS
TOTAL SF OF EAST FACADE: **1,625 SF.**

MATERIAL	SF	% OF FACADE
NEW CEMENT SIDING - DARK	266	16.4
GLASS / DOORS	103	6.3
BRICK / PRECAST SILLS	282	16.1
NEW CEMENT SIDING - LIGHT	393	24.2
EXISTING SIDING	601	37.0
STONE	0	0

PLAN NOTES	
NO.	DESCRIPTION
C48	NEW CRICKET ROOF STRUCTURE TO BE WOOD STRUCTURAL TRUSSES W/ 5/8" O.S.B. SHEATHING - SEE STRUCTURAL
C49	STANDING SEAM ROOF W/ ROOFING FELTS & SLIP SHEET, MFR: TBD, PRODUCT: TBD, TO BE INSTALLED OVER ROOF STRUCTURE.
C50	PRE-FINISHED 6" CONTINUOUS HORIZONTAL LAP SIDING, SD1
C51	PRE-FINISHED 6" CONTINUOUS HORIZONTAL LHP SIDING,
C52	FACE BRICK
C53	STONE TO MATCH EXISTING
C54	NEW PRECAST SILL
C57	PRE-FINISHED METAL FASCIA & DRIP, PAINTED TO MATCH ROOF
C61	4" H PRE-FINISHED SNOW/ICE SHIELD TO RUN ENTIRE LENGTH OF ROOF. COLOR TO MATCH ROOF
C62	ANODIZED ALUMINUM DOORS / WINDOWS
C63	EXISTING WINDOW TO REMAIN. PREP AND PAINT
C65	EXISTING HOLLOW METAL DOOR. PREP AND PAINT
C68	EXISTING METAL SIDING. PREP AND PAINT
C69	BELTLINE TRIM, TR1



2 EXTERIOR ELEVATION - SOUTH
3/16" = 1'-0"

SOUTH ELEVATION MATERIALS
TOTAL SF OF SOUTH FACADE: **1,395 SF.**

MATERIAL	SF	% OF FACADE
NEW CEMENT SIDING - DARK	38	2.7
GLASS / DOORS	153	11.0
BRICK / PRECAST SILLS	0	0
NEW CEMENT SIDING - LIGHT	371	26.6
EXISTING SIDING	765	54.8
STONE	68	4.9

LEGEND - EXTERIOR FINISH			
(FBR) FACEBRICK MFR: ENDICOTT CLAY PRODUCTS PROD: MANGANESE IRONSPOT VELOUR MODULAR CONTACT: METRO BRICK INC. 952-417-0200	(SD1) SIDING MFR: JAMESHARDIE PROD: HARDIE PLANK LAP SIDING COLOR: ARCTIC WHITE NOTES: STATEMENT COLLECTION	(SD2) SIDING MFR: JAMESHARDIE PROD: HARDIE PLANK LAP SIDING COLOR: EVENING BLUE NOTES: STATEMENT COLLECTION	(STN1) STONE NOTES: MATCH EXISTING STONE ON FRONT ELEVATION
(RF1) ROOFING MFR: MBCI PROD: SUPERLOCK CONCEALED FASTENER STANDING SEAM METAL ROOFING COLOR: CHARCOAL GRAY SIZE: 16"	(TR1) TRIM MFR: JAMESHARDIE PROD: HARDIE TRIM COLOR: LIGHT MIST NOTES: STATEMENT COLLECTION	(AL1) ALUMINUM STOREFRONT MFR: KAWNEER PROD: T451 COLOR: CLEAR ANODIZED	(WWT) STONE WATERTABLE MFR: CUSTOM GAST STONE PROD: BNDCH42 COLOR: NATURAL
(RF2) ROOFING MFR: MBCI PROD: SUPERLOCK CONCEALED FASTENER STANDING SEAM METAL ROOFING COLOR: CHARCOAL GRAY SIZE: 16"	(LF1) LIGHT FIXTURE MFR: ETZ ALLIUMLUX LINE PROD: E41343 COLOR: DARK BRONZE	(PT1) PAINT MFR: SHERWIN WILLIAMS COLOR: TO MATCH FASCIA COLOR	(PT2) PAINT MFR: SHERWIN WILLIAMS COLOR: PAINT TO MATCH SD1



4931 West 35th Street
Suite 200
St. Louis Park, Minnesota

952.541.9969

planforcegroup.com



OTTER LAKE ANIMAL CARE CENTER

6848 OTTER LAKE RD,
HUGO, MN 55038

I hereby certify that this plan was prepared by me or under my direct supervision and that I am a duly licensed architect under the laws of the State of Minnesota.

Signature: *Ryan Schroeder*

Name: Ryan Schroeder

Registration: #50047

Project Contact: Ryan Schroeder

Phone Number: 952-541-9969

NO. Print History Date

SITE PLAN REVIEW 03-24-22

SITE PLAN REVIEW - UPDATE 04-11-22

NO. Description Date

EXTERIOR ELEVATIONS

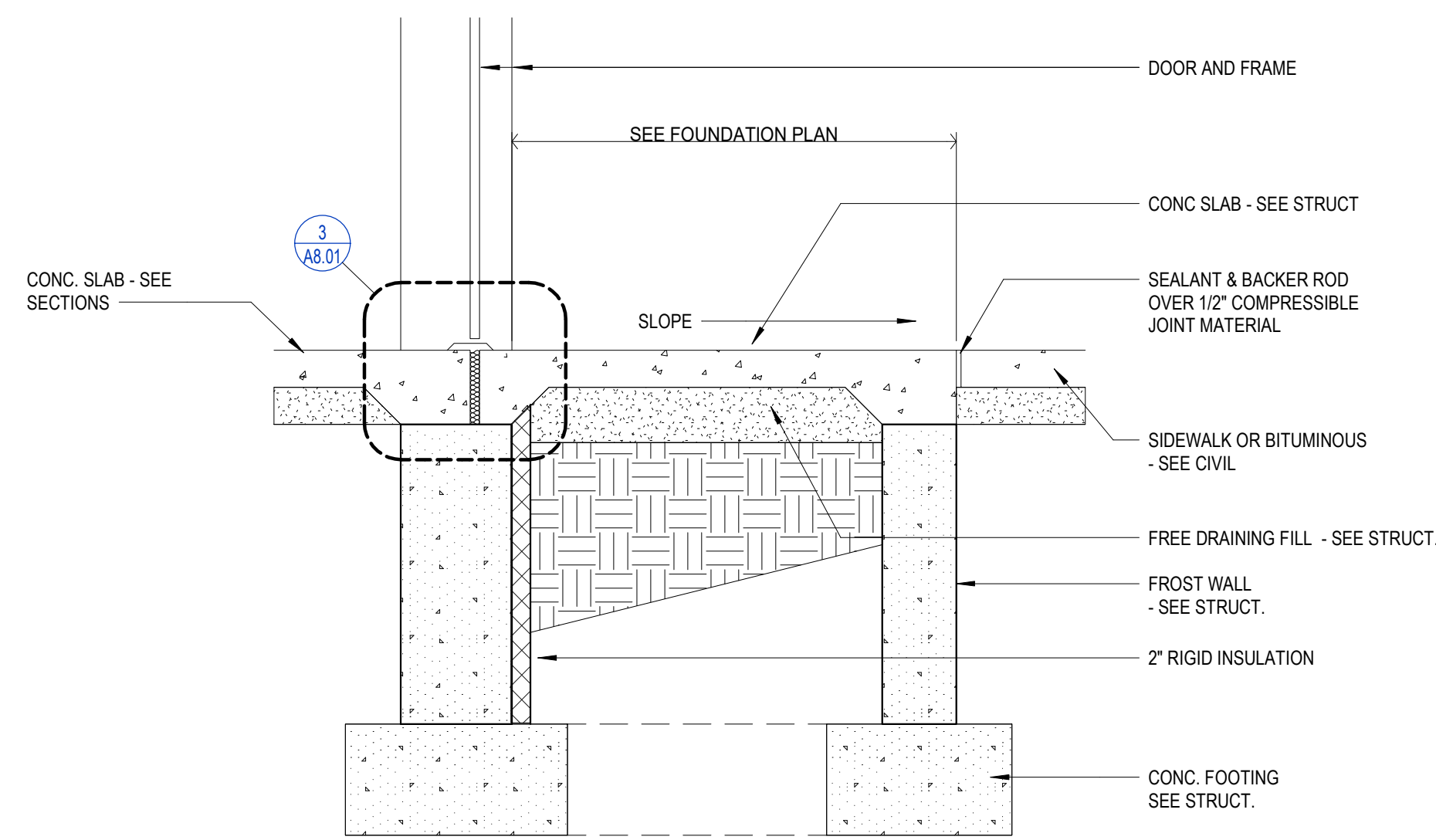
Project 21303

Drawn LAM

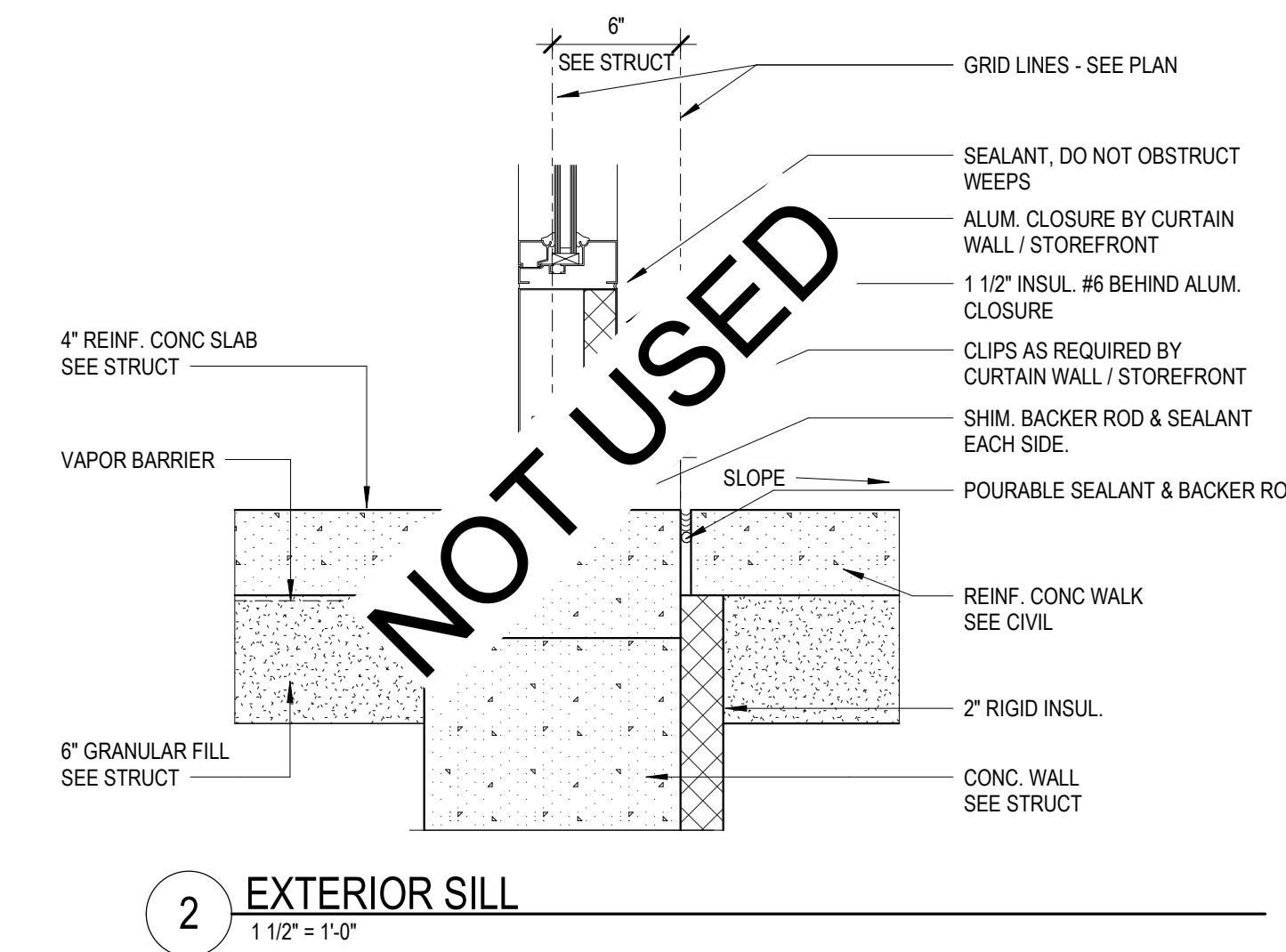
Checked RAS

A6.01

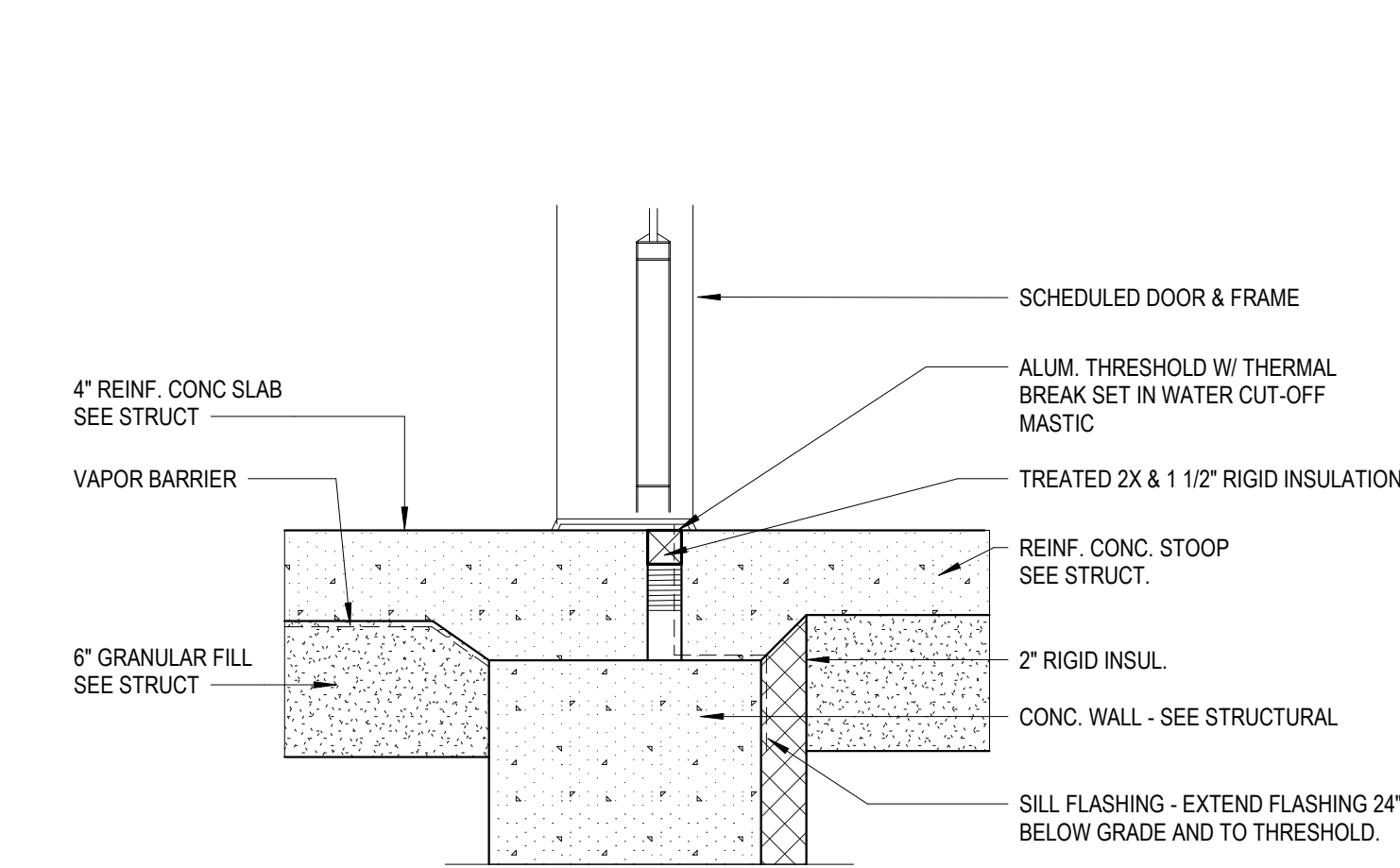
OTTER LAKE ANIMAL CARE CENTER



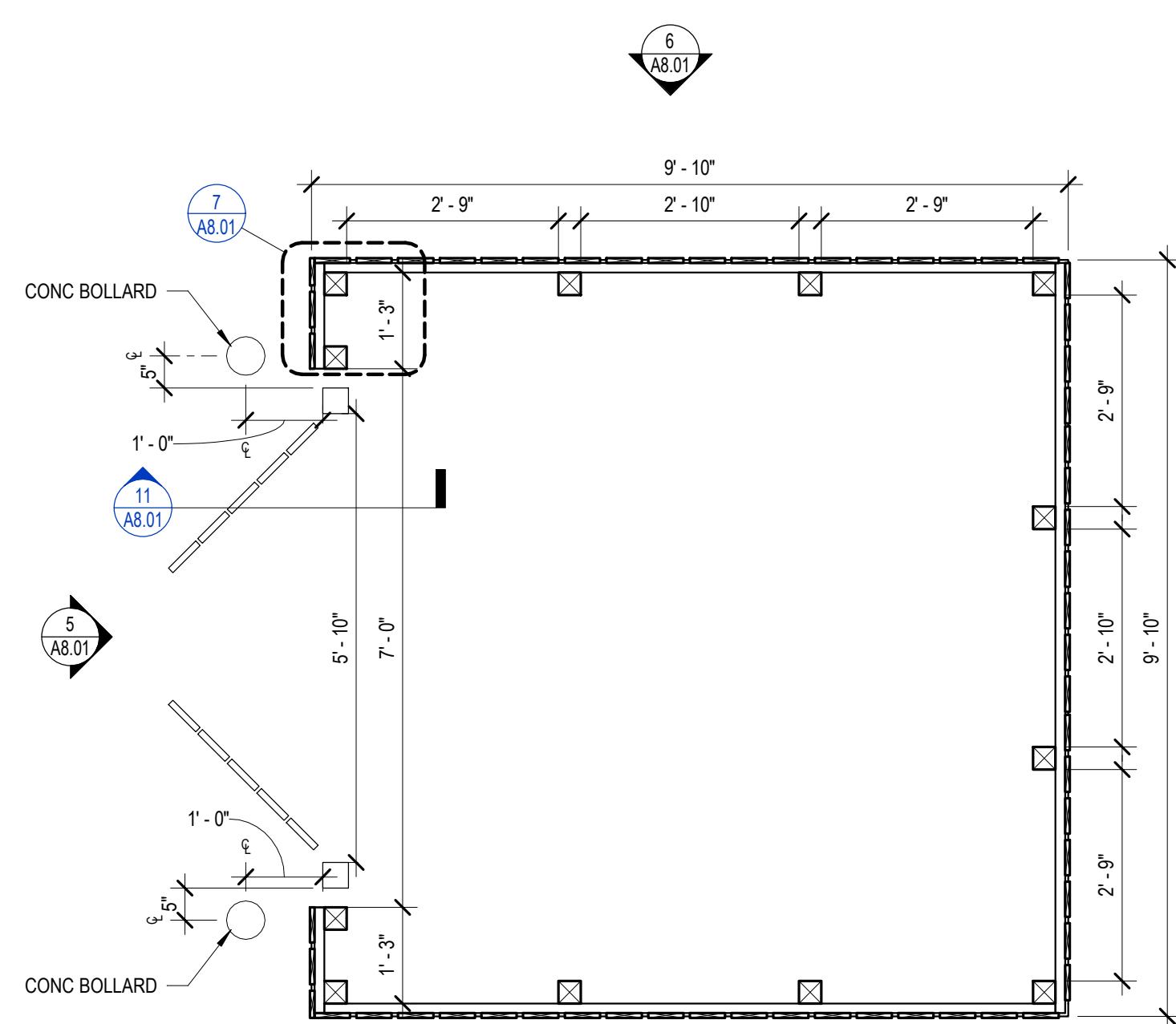
1 STOOP DETAIL
3/4" = 1'-0"



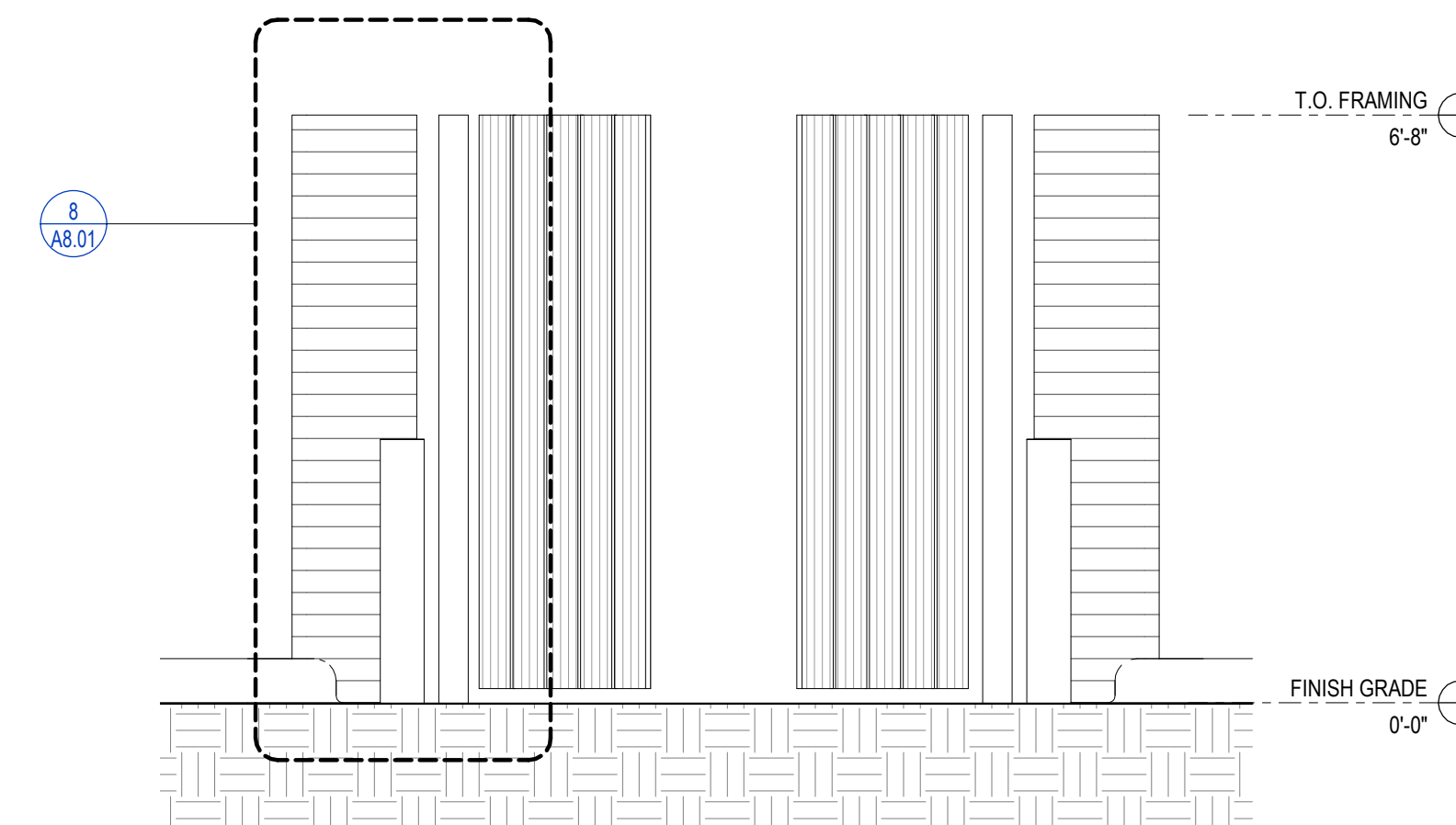
2 EXTERIOR SILL
1 1/2" = 1'-0"



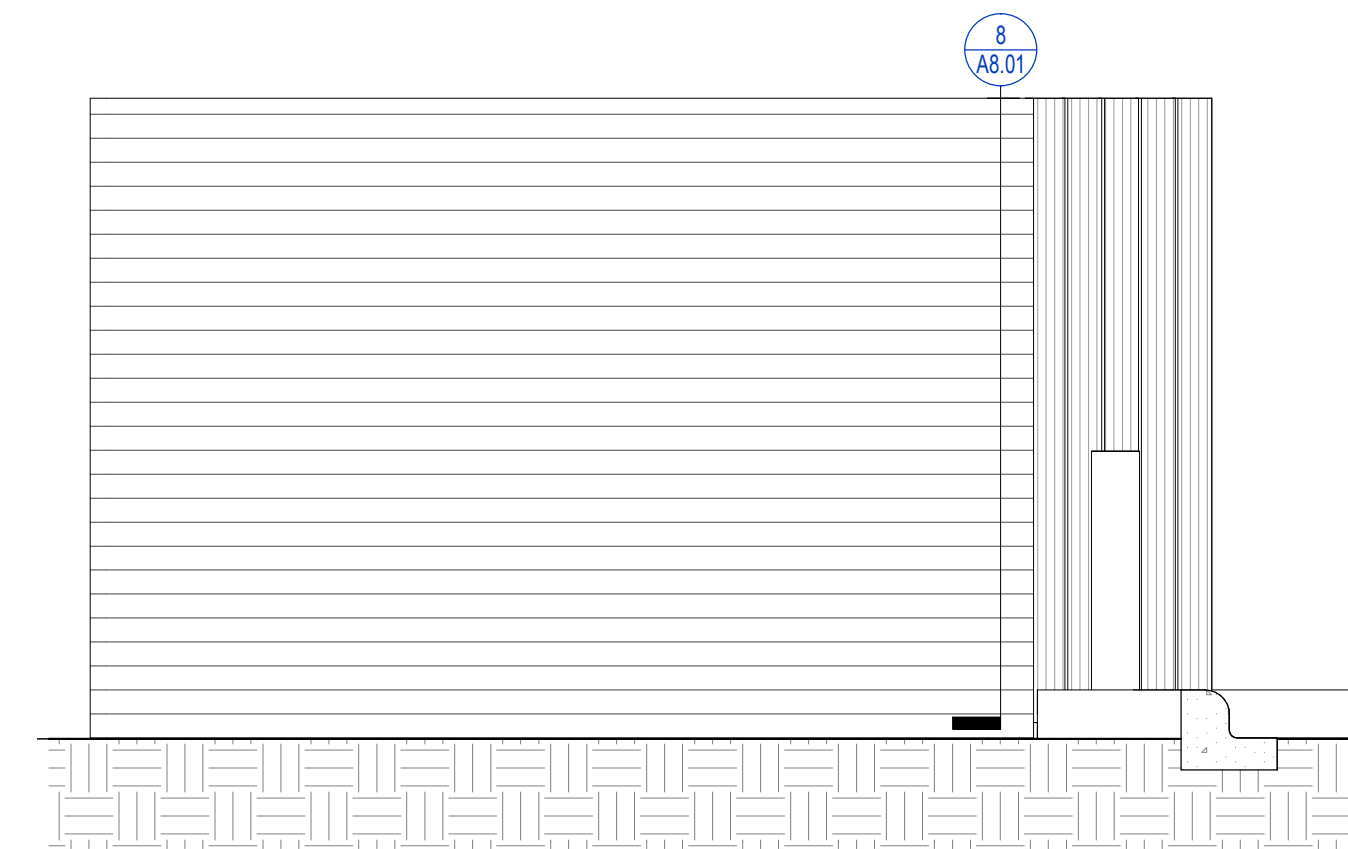
3 THRESHOLD
1 1/2" = 1'-0"



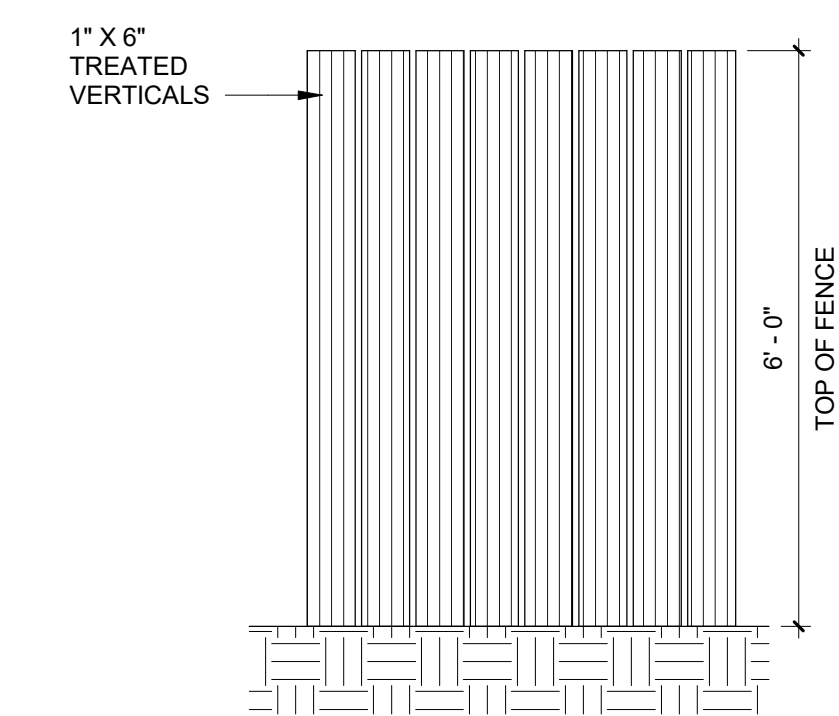
4 TRASH ENCLOSURE PLAN
1/2" = 1'-0"



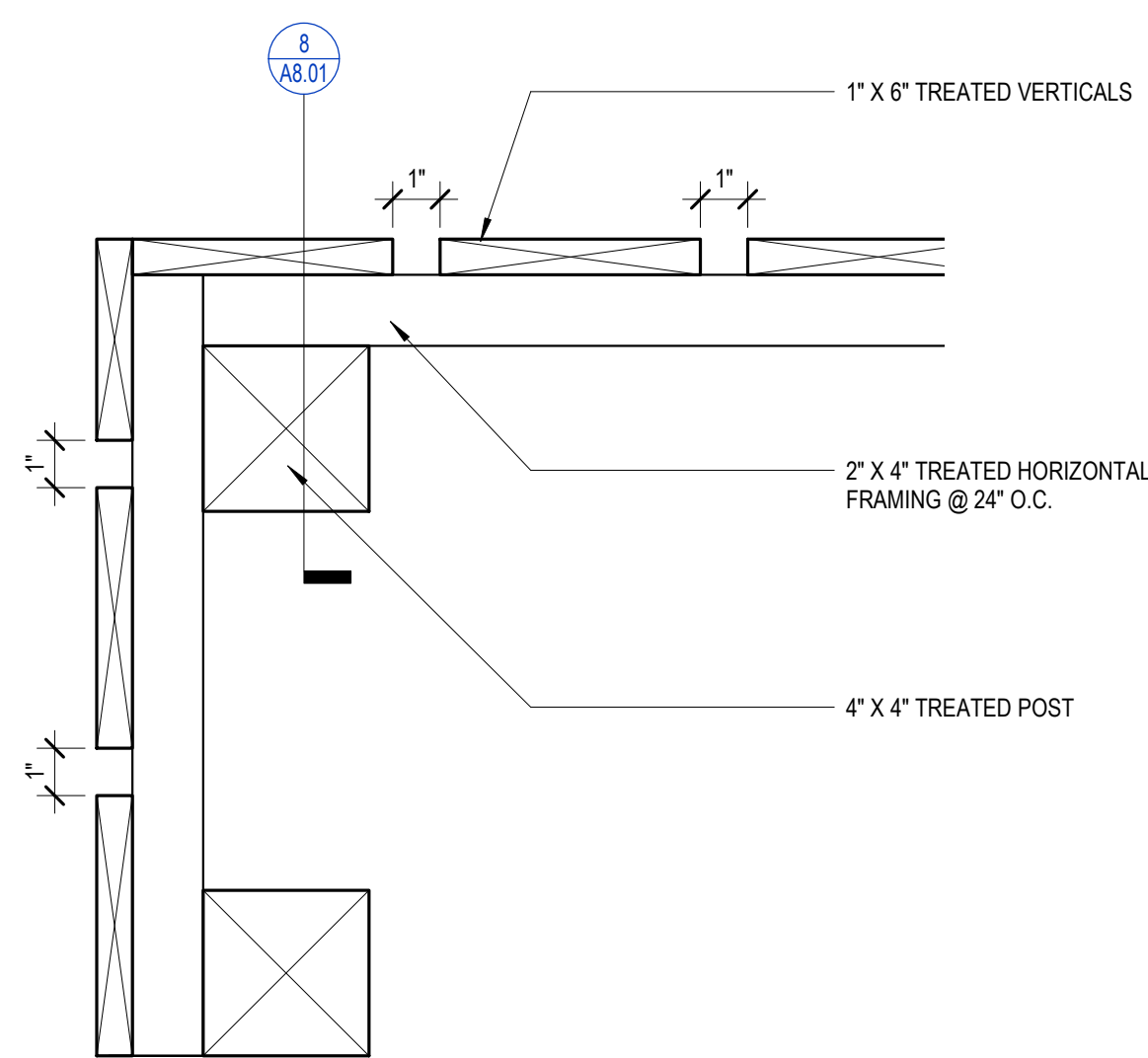
5 TRASH ENCLOSURE
1/2" = 1'-0"



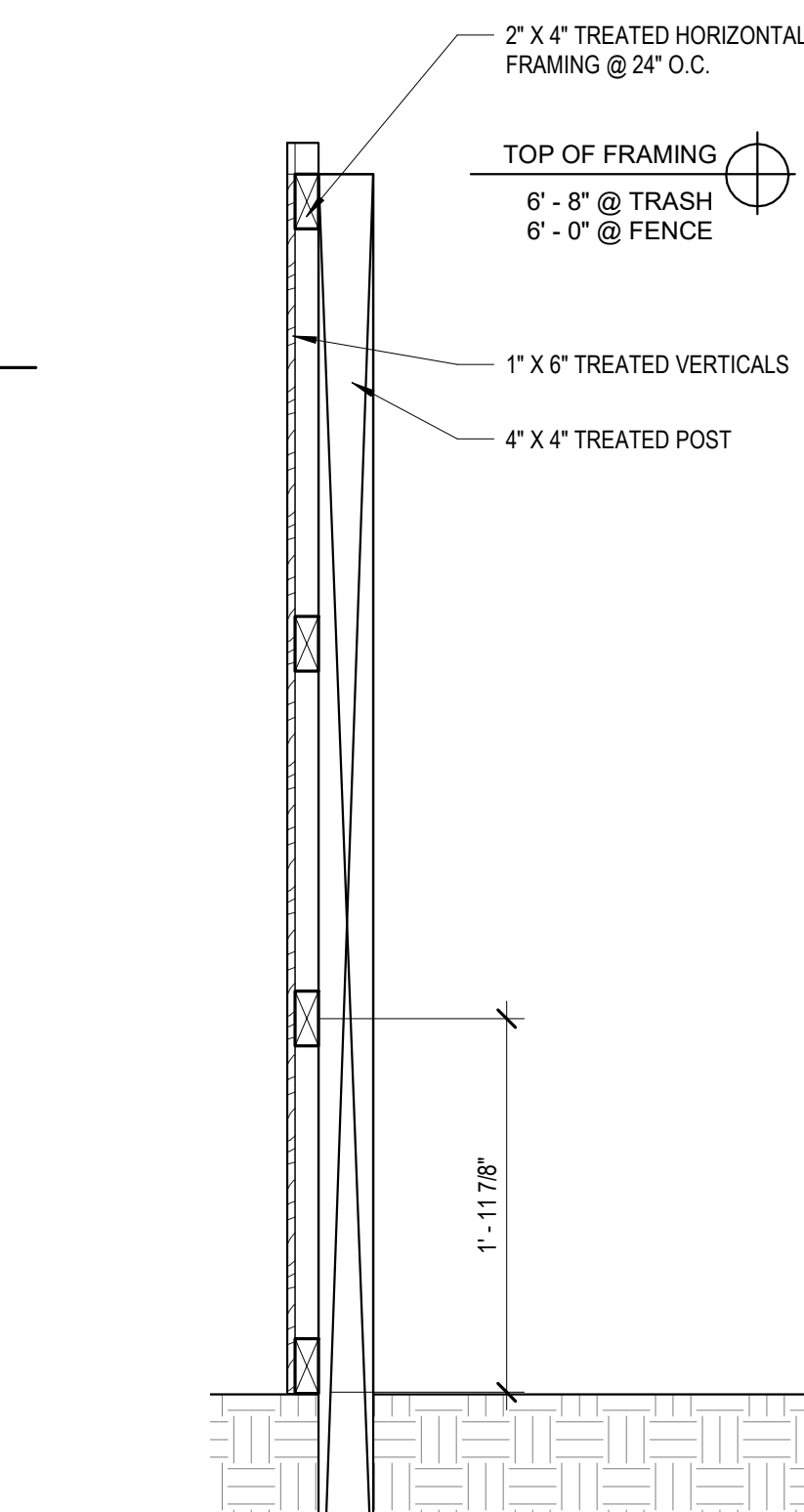
6 TRASH ENCLOSURE
1/2" = 1'-0"



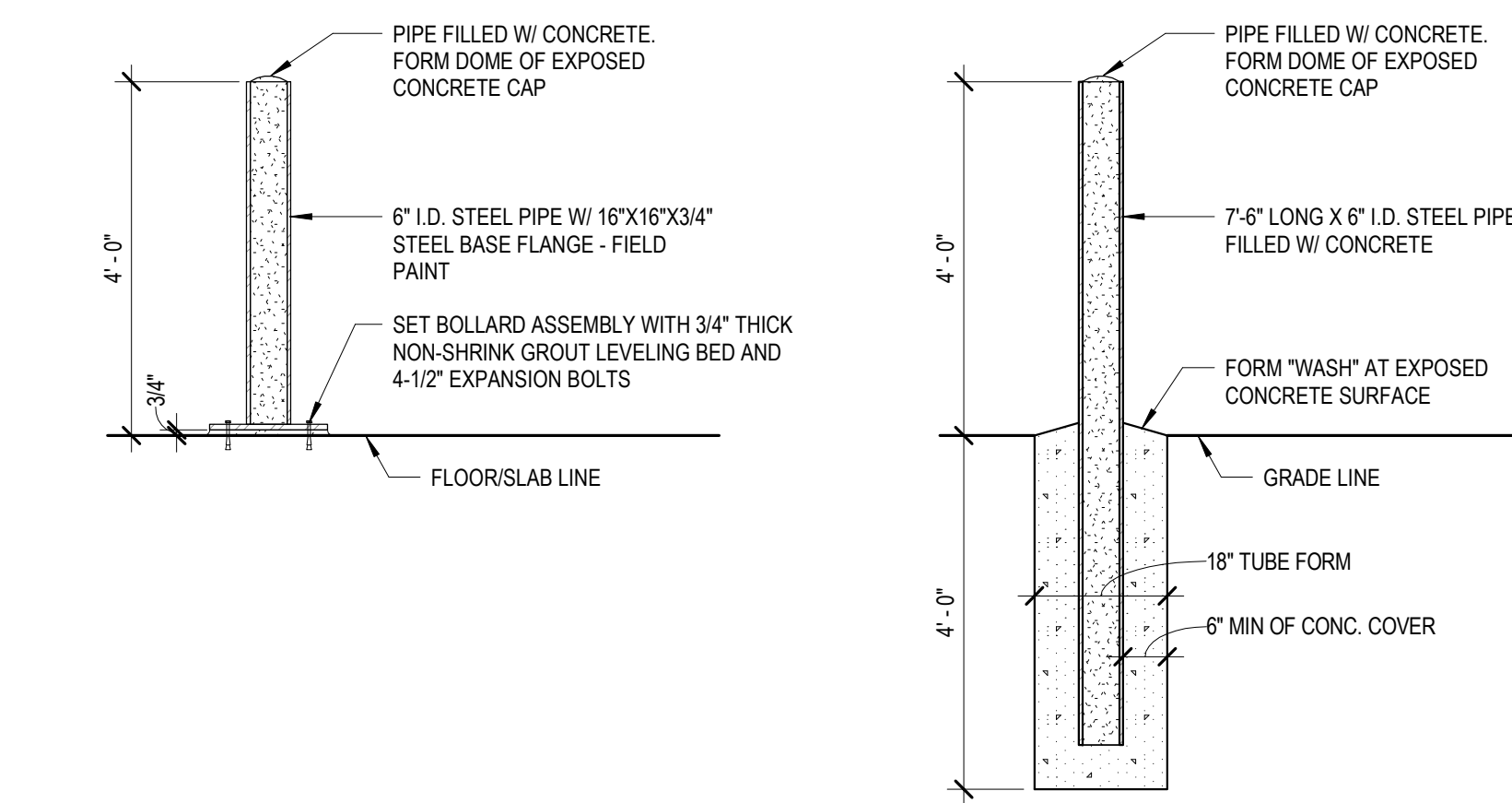
12 FENCE ELEVATION
1/2" = 1'-0"



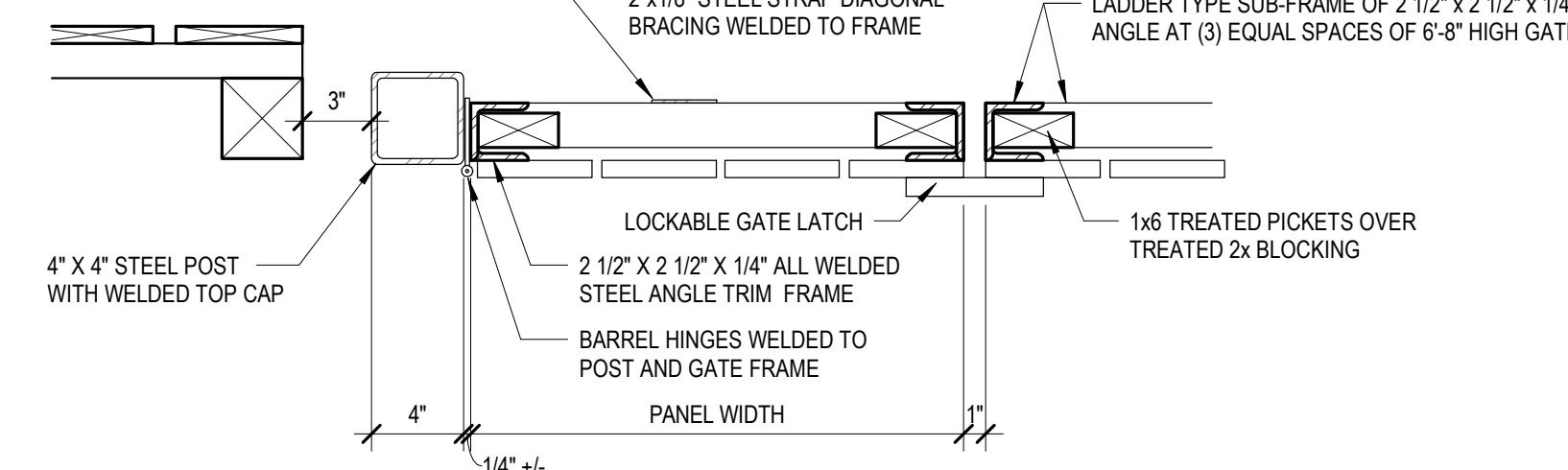
7 WOOD FENCE / SCREEN WALL ENLARGED
3" = 1'-0"



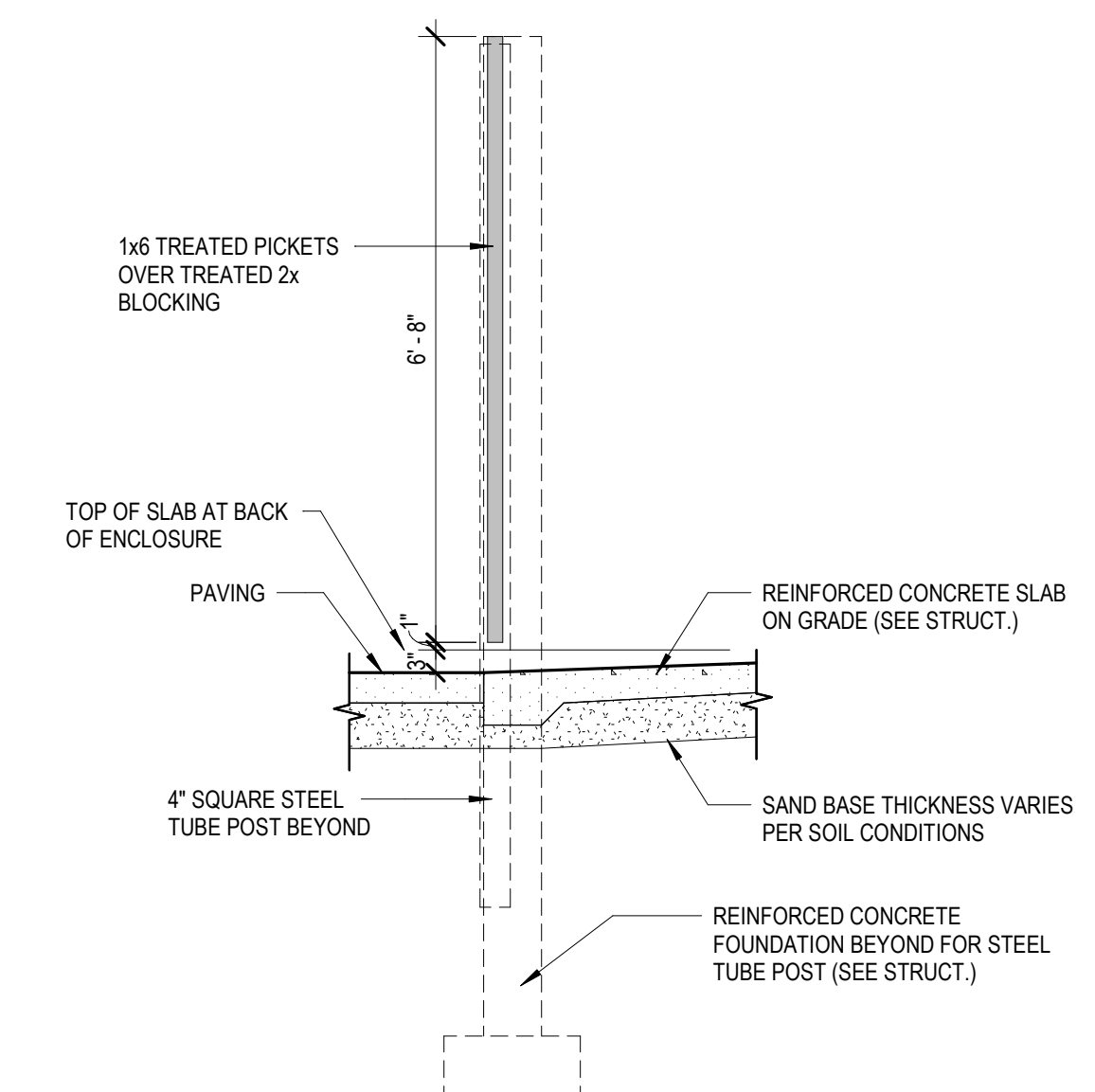
8 SECTION @ WOOD FENCE / SCREEN WALL
1" = 1'-0"



9 BALLARD DETAILS
1/2" = 1'-0"



10 TRASH ENCLOSURE GATE DETAIL
1 1/2" = 1'-0"



11 TRASH ENCLOSURE SECTION
1/2" = 1'-0"

I hereby certify that this plan was prepared by me or under my direct supervision and that I am a duly licensed architect under the laws of the State of Minnesota.

Signature: *Ryan Schroeder*
Name: Ryan Schroeder
Registration: #50047
Project Contact: Ryan Schroeder
Phone Number: 952-541-9969

NO.	Print History	Date
P1	BID / PERMIT	04-07-22

NO.	Description	Date

DETAILS

Project 21303
Drawn LAM
Checked RAS

A8.01

OTTER LAKE ANIMAL
CARE CENTER



EXTERIOR FINISHES OTTER LAKE ANIMAL HOSPITAL



STONE - MATCH EXISTING

STN1



MANGANESE IRONSPOT

FBR



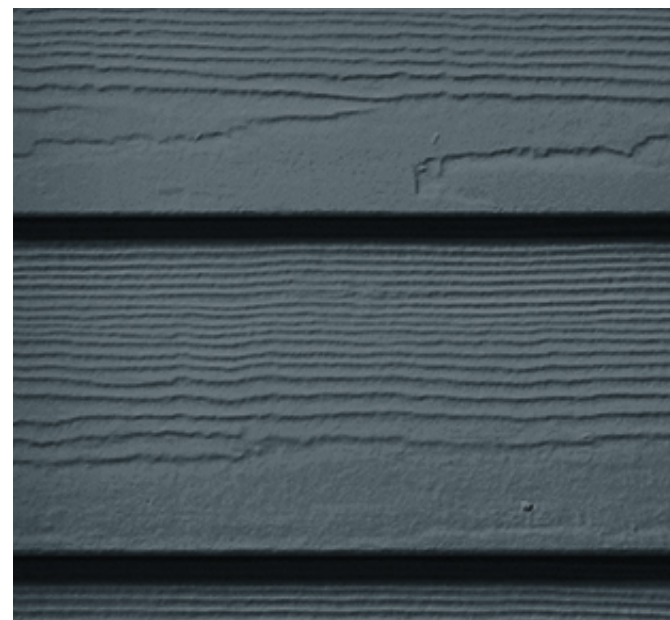
CEMENT SIDING - ARCTIC WHITE

SD1



METAL ROOFING - CHARCOAL GRAY

RF1



CEMENT SIDING - EVENING BLUE

SD2

**CITY OF LINO LAKES
RESOLUTION NO. 22-58**

**APPROVING CONDITIONAL USE PERMIT AMENDMENT FOR OTTER
LAKE ANIMAL CARE CENTER (6848 OTTER LAKE ROAD)**

WHEREAS, on September 9, 2019 the City Council passed Resolution No. 19-110 approving a conditional use permit amendment for Otter Lake Animal Care Center located at 6848 Otter Lake Road; and

WHEREAS, per City Code Section 1007.016(2)(k), if construction has not begun within one (1) year after the date of the conditional use permit, the permit is void; and

WHEREAS, construction did not begin within one (1) year; therefore, the conditional use permit and Resolution No. 19-110 are void; and

WHEREAS, on April 13, 2022 the City received a complete land use application for a conditional use permit amendment for Otter Lake Animal Care Center located at 6848 Otter Lake Road and hereafter referred to as “Development”; and

WHEREAS, the property is zoned LI, Light Industrial and allows for veterinary hospitals with a conditional use permit; and

WHEREAS, any change involving a structural enlargement of the facility requires an amendment to the conditional use permit; and

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

That part of the South Half of the Northwest Quarter of the Southwest Quarter of the Southeast Quarter of Section 24, Township 31, Range 22 and the North 65 feet of the Southwest Quarter of the Southwest Quarter of the Southeast Quarter of Section 24, Township 31, Range 22, Anoka County, Minnesota, described as follows:

Beginning at a point 33 feet east and 800.77 feet north of the South Quarter corner, Section 24, Township 31, Range 22; thence east a distance of 325 feet; thence south a distance of 203 feet; thence west a distance of 325 feet; thence north a distance of 203 feet, more or less, to the point of beginning, except road, subject to easements of record; and

WHEREAS, City staff has completed a review of the land use application based on the following plans:

- Plan Set prepared by Planforce dated April 11, 2022
- Certificate of Survey and Easement Sketch & Description prepared by EG Rud & Sons, Inc. revised April 8, 2022

- Wetland Delineation Report prepared by Jacobson Environmental, PLLC dated November 12, 2018
- Hydrology Report prepared by Loucks revised February 21, 2022
- Operations & Maintenance Plan prepared by Loucks dated April 11, 2022
- Geotechnical Evaluation Report prepared by Braun Intertec Corporation dated January 11, 2019; and

WHEREAS, a public hearing was held before the Planning & Zoning Board on May 11, 2022, and the Board recommended approval of the conditional use permit amendment with a 6-0 vote.

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

FINDINGS OF FACT

1. The proposed development application has been found to be consistent with the policies and recommendations of the Lino Lakes Comprehensive Plan including:
 - a. Land Use Plan.
 - b. Transportation Plan.
 - c. Utility (Sewer and Water) Plans.
 - d. Local Water Management Plan.
 - e. Capital Improvement Plan.
 - f. Policy Plan.
 - g. Natural Environment Plan.

The proposed veterinary hospital addition and parking lot expansion are consistent with the Land Use, Utility, Local Water Management, Capital Improvement, Policy and Natural Environmental Plans and recommendations of the comprehensive plan as detailed in the June 13, 2022 Council staff report.

2. The proposed development application is compatible with present and future land uses of the area.

The proposed veterinary hospital addition and parking lot expansion are compatible with present and future land uses. The subject site and adjacent parcels are guided and zoned for industrial use. A veterinary hospital is consistent the industrial land uses.

3. The proposed development application conforms to performance standards herein and other applicable City Codes.

A Site and Building Plan Review has been completed and the proposed veterinary hospital addition and parking lot expansion meet zoning performance standards with conditions listed in the June 13, 2022 Council staff report.

4. Traffic generated by a proposed development application is within the capabilities of the City when:
 - a. If the existing level of service (LOS) outside of the proposed subdivision is A or B, traffic generated by a proposed subdivision will not degrade the level of service more than one grade.
 - b. If the existing LOS outside of the proposed subdivision is C, traffic generated by a proposed subdivision will not degrade the level of service below C.
 - c. If the existing LOS outside of the proposed subdivision is D, traffic generated by a proposed subdivision will not degrade the level of service below D.
 - d. The existing LOS must be D or better for all streets and intersections providing access to the subdivision. If the existing level of service is E or F, the subdivision developer must provide, as part of the proposed project, improvements needed to ensure a level of service D or better.
 - e. Existing roads and intersections providing access to the subdivision must have the structural capacity to accommodate projected traffic from the proposed subdivision or the developer will pay to correct any structural deficiencies.
 - f. The traffic generated from a proposed subdivision shall not require City street improvements that are inconsistent with the Lino Lakes Capital Improvement Plan. However, the City may, at its discretion, consider developer-financed improvements to correct any street deficiencies.
 - g. The LOS requirements in paragraphs a. to d. above do not apply to the I-35W/Lake Drive or I-35E/Main St. interchanges. At City discretion, interchange impacts must be evaluated in conjunction with Anoka County and the Minnesota Dept. of Transportation, and a plan must be prepared to determine improvements needed to resolve deficiencies. This plan must determine traffic generated by the subdivision project, how this traffic contributes to the total traffic, and the time frame of the improvements. The plan also must examine financing options, including project contribution and cost sharing among other jurisdictions and other properties, that contribute to traffic at the interchange.
 - h. The City does not relinquish any rights of local determination.

The proposed veterinary hospital addition and parking lot expansion do not change the level of service along CR 84 (Otter Lake Road). The road is a Major Collector Road and is capable of handling the additional traffic volume proposed by the building addition.

5. The proposed development shall be served with adequate and safe water supply.

The proposed veterinary hospital addition will connect to an adequate and safe municipal water supply via a 16" watermain located along Otter Lake Road.

6. The proposed development shall be served with an adequate and safe sanitary sewer system.

The proposed veterinary hospital addition will be served by an adequate and safe municipal sanitary sewer system via a 21" sanitary sewer main located along Otter Lake Road.

7. The proposed development shall not result in the premature expenditures of City funds on capital improvements necessary to accommodate the proposed development.

No City funds are being expended on this project.

8. The proposed development will not involve uses, activities, processes, materials, equipment and conditions of operation that will be detrimental to any persons, property, or the general welfare because of excessive production of traffic, noise, smoke, fumes, glare, or odors.

The proposed veterinary hospital addition and parking lot expansion are allowed uses within the LI, Light Industrial Districts with an approved conditional use permit. The project will not generate excessive traffic, noise, smoke, fumes, glare or odors.

9. The proposed development will not result in the destruction, loss, or damage of a natural, scenic or historic feature of major importance.

There are no natural, scenic or historic features on the existing site.

BE IT FURTHER RESOLVED by The City Council of Lino Lakes in addition to the administrative requirements of a conditional use permit, the following specific performance standards of Section 1007.120(9)(f) are also being met:

(f) Veterinary Hospitals provided that:

1. All areas in which animals are confined are located indoors and are properly soundproofed from adjacent properties.

Per the 1996 CUP Amendment approved on December 16, 1996, the boarding for up to 100 animals is allowed on the site. The 1996 CUP also allows for outdoor kennels.

The existing outdoor kennels are located in the rear yard but they are rarely used. The area is screened by an 8 foot wood privacy fence. There are no changes proposed to the indoor or outdoor kennel area or privacy fence. The 1996 CUP is still valid and the outdoor kennel/boarding area may continue to operate but not expand.

Currently, animals are boarded in the inside kennel. All walls are insulated for sound.

2. Animal carcasses are properly disposed of in a manner not utilizing on-site garbage facilities or incineration and the carcasses are properly refrigerated during periods prior to disposal.

Animal carcasses are frozen until picked up by a cremation service.

3. An indoor animal kennel is permitted as a use accessory to the veterinary hospital provided that:
 - a. The number of animals boarded shall not exceed forty (40).

The average number of boarded animals is 20 and does not exceed 40. The 1996 CUP Amendment allows for up to 100 animals to be boarded on site.

- b. An enclosed indoor or exterior exercise area shall be provided to accommodate the periodic exercising of animals boarded at the kennel. Exterior exercise areas shall be limited to a maximum of twenty-five (25) percent of the gross floor area of the principal use.

The existing outdoor run area 2,750 sf (70% of gross floor area) and will not be changed. The outdoor run area after the building addition will remain 2,750 sf. (41% of gross floor area). The outside run area is surrounded by privacy wood fencing. The chain-link fenced area is rarely used for larger animals and training.

The existing outdoor exercise area was approved as part of the original and amended conditional use permit and does not require modifications.

- c. A ventilation system shall be designed so that no odors or organisms will spread between wards or to the outside air and will be capable of completely exchanging internal air at a rate of at least twice per hour. Air temperature must be maintained between 60 and 75 degrees Fahrenheit.

Indoor areas have controlled and maintained air quality and temperature controls.

- d. A room separate from the kennel area shall be provided of sufficient size to adequately separate animals that are sick or injured from healthy animals.

Isolation areas are provided for sick or infectious animals.

- e. Indoor animal kennel floors and walls shall be made of non-porous materials or sealed concrete to make it non-porous.

Floors have a non-porous epoxy coating. Wall finish is epoxy paint.

- f. Animal wastes shall be flushed down an existing sanitary sewer system or enclosed in a container of sufficient construction to eliminate odors and organisms and shall be properly disposed of at least once a day.

Animal waste is currently flushed down the City sewer.

4. The appropriate license is obtained from the City and the conditions of Chapter 503 relating to the keeping of animals are satisfactorily met.

Existing conditional use permits are on file with the City. Conditions of Chapter 503 have been met.

5. All State Health Department and Minnesota Pollution Control Agency requirements for such facilities are met.

Permits/licenses are on record with the State. The applicant shall obtain any necessary permits from other agencies as required.

BE IT FURTHER RESOLVED by The City Council of the City of Lino Lakes hereby approves the conditional use permit amendment for veterinary hospitals for Otter Lake Animal Care Center located at 6848 Otter Lake Road subject to the following conditions:

1. The conditions of the original 1986 Conditional Use Permit and amended 1996 Conditional Use Permit are still in effect.
2. Resolution No. 19-110 and Resolution No. 19-111 are void.
3. A Site Improvement Performance Agreement shall be approved by City Council and executed.
4. A Permanent Drainage, Utility and Roadway Easement along CR 84 (Otter Lake Road) shall be recorded.
5. A separate drainage and utility easement extending ten (10) feet from the HWL of the north stormwater pond shall be recorded.
6. A separate drainage and utility easement extending ten (10) feet from the delineated south wetland boundary shall be drafted and be recorded over the portion of the wetland that is located on the subject site.
7. The private well shall be properly removed and capped.
8. A RCWD permit is required.

BE IT FURTHER RESOLVED by the City Council of the City of Lino Lakes hereby approves the conditional use permit amendment subject to the following requirements being addressed prior to issuance of a building permit:

1. All comments from the City Engineer letter dated May 4, 2022 shall be addressed.
2. All comments from the Environmental Coordinator letter dated May 4, 2022 shall be addressed.
3. A Permanent Drainage, Utility and Roadway Easement along CR 84 (Otter Lake Road) shall be drafted by the applicant for City review and recorded.

4. A separate drainage and utility easement extending ten (10) feet from the HWL of the north stormwater pond shall be drafted by the applicant for City review and recorded.
5. A separate drainage and utility easement extending ten (10) feet from the delineated wetland boundary shall be drafted by the applicant for City review and recorded over the portion of the wetland that is located on the subject site.
6. All plan sheets shall reference Lino Lakes, MN 55038, not Hugo, MN 55038.
7. Sheet C2.1, Site Plan and Sheet A1.11, Construction Plan:
 - a. The location of mechanical equipment pads shall be consistent. Please revise plans accordingly.
8. Sheet A8.01, Details:
 - a. The fence and gate color and material details shall be provided.
9. Sheet E6.1, Photometric Plan:
 - a. The property line along CR 84 (Otter Lake Road) shall be properly identified.
 - b. Foot candles shall not exceed 1.0 as measured along the street property line.
10. Sheet E6.2, Site Lighting Details:
 - a. All light source luminaires shall contain a cut-off which cuts off the light at an angle of 90 degrees or less.
 - i. Fixture W1 shall be revised.

Adopted by the Council of the City of Lino Lakes this 13th day of June, 2022.

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

**CITY OF LINO LAKES
RESOLUTION NO. 22-59**

**APPROVING A SITE IMPROVEMENT PERFORMANCE AGREEMENT WITH
OTTER LAKE ANIMAL CARE CENTER (6848 OTTER LAKE ROAD)**

WHEREAS, the City has completed review of the site and building plan for Otter Lake Animal Care Center located at 6848 Otter Lake Road; and

WHEREAS, the parcel is legally described as follows:

That part of the South Half of the Northwest Quarter of the Southwest Quarter of the Southeast Quarter of Section 24, Township 31, Range 22 and the North 65 feet of the Southwest Quarter of the Southwest Quarter of the Southeast Quarter of Section 24, Township 31, Range 22, Anoka County, Minnesota, described as follows:

Beginning at a point 33 feet east and 800.77 feet north of the South Quarter corner, Section 24, Township 31, Range 22; thence east a distance of 325 feet; thence south a distance of 203 feet; thence west a distance of 325 feet; thence north a distance of 203 feet, more or less, to the point of beginning, except road, subject to easements of record; and;

WHEREAS, Section 1007.020(5)(d) of the Lino Lakes Zoning Ordinance requires the execution of a site performance agreement prior to issuance of a building permit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lino Lakes that the Site Improvement Performance Agreement between the City of Lino Lakes and Wayne Scanlan is hereby approved and the Mayor and City Clerk are authorized to execute such agreements on behalf of the City.

Adopted by the Council of the City of Lino Lakes this 13th day of June, 2022.

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

**CITY OF LINO LAKES, MINNESOTA
SITE IMPROVEMENT PERFORMANCE AGREEMENT**

THIS AGREEMENT made this _____ day of _____, 2022, is by and between the **City of Lino Lakes**, a municipal corporation organized under the laws of the State of Minnesota, and Wayne Scanlan (“Developer”).

WHEREAS, the Developer has received approval of Site Development Plans, hereinafter called the "Plans", by the City of Lino Lakes on the 13th day of June, 2022, and in accordance with the Plans all of which are made a part hereof by reference. In consideration of such approval, the Developer, its successors and assigns, does covenant and agree to perform the work as set forth in the Plans, in the aforesaid approval, and as hereinafter set forth upon the real estate (hereinafter referred to as "Property") described as follows:

That part of the South Half of the Northwest Quarter of the Southwest Quarter of the Southeast Quarter of Section 24, Township 31, Range 22 and the North 65 feet of the Southwest Quarter of the Southwest Quarter of the Southeast Quarter of Section 24, Township 31, Range 22, Anoka County, Minnesota, described as follows:

Beginning at a point 33 feet east and 800.77 feet north of the South Quarter corner, Section 24, Township 31, Range 22; thence east a distance of 325 feet; thence south a distance of 203 feet; thence west a distance of 325 feet; thence north a distance of 203 feet, more or less, to the point of beginning, except road, subject to easements of record.

NOW, THEREFORE, in consideration of the mutual promises of the parties made herein,

IT IS AGREED BY AND BETWEEN THE PARTIES HERETO:

I. DESIGNATION OF IMPROVEMENTS.

- A. Improvements on the project site to be installed at the Developer’s expense by the Developer as hereinafter provided are hereinafter referred to as “On-site Work”.
- B. Improvements off the project site to be installed at the Developer’s expense, if any, by the Developer as hereinafter provided are hereinafter referred to as “Off-Site Work”.
- C. Developer shall enter into a Declaration for Maintenance of Stormwater Facilities.

II. ON-SITE WORK.

- A. On-Site Work. The On-site Work shall consist of the improvements described in the approved Plans, to include any approved subsequent amendments, and shall be in compliance with all applicable statutes, codes and ordinances of the City. The Work includes all on-site exterior amenities as shown on the approved Plans and as required by the plan approval, such as, but not limited to: landscaping, private driveways, parking areas, sanitary sewer extension, water system extension, storm drainage systems, curbing, lighting, fencing, fire lanes, sidewalks, exterior building architectural design and building elements, site grading and erosion control measures.

Such improvements shall be completed in accordance with Section IV herein.

- B. Cost Estimates. The Developer shall provide the City with a written estimate of all applicable costs of the On-Site Work, itemized by type; the estimates shall be based upon the actual estimates provided by the contractors who are to do the Work. Said cost estimates shall be reviewed by the City, and the City shall establish the actual amount of the financial guarantee. The description and estimated cost of Developer's On-site Work are as follows:

	<u>Description of Improvements</u>	<u>Estimated Costs</u>
1.	Lighting	\$16,500.00
2.	Fences / Screen Structures	\$3,000.00
3.	Trash Disposal Structures	\$5,500.00
4.	Curbing / Islands / Delineators	\$17,125.00
5.	Storm Drainage Systems / Sewers / Catch Basins / Culverts / Swales	\$50,737.00
6.	Public Trails and / or Sidewalk	\$1,500.00
7.	Private Trails and / or Sidewalk	With item 6
8.	Driveway / Curb cut / Parking Lot / Fire Lane	\$46,000.00
9.	Water mains / Hydrants / Sanitary Sewers	With item 5
10.	Landscaping	\$11,996.00
11.	Site Grading	\$69,328.00
12.	Erosion Control	With item 11
	Total Estimated Cost of Developer Improvements	\$221,686.00
	Security Requirement (Total * 35%)	\$77,590.00

III. DEVELOPER FEES

A. Trunk Sanitary Sewer Connection Fees

The City established trunk utility connection fees to uniformly distribute the costs of public trunk sanitary sewer infrastructure. The Trunk Utility Connection Fee consists of two components; a Trunk Charge and an Availability Charge.

Trunk Charge

The trunk charge shall be paid at the time of subdivision approval or at the time of hook-up, whichever is first. The Sanitary Sewer Trunk Charge is \$1,630.00 per unit. Commercial/Industrial/Institutional (CII) trunk charges are based on a factor of 2.92 units per acre.

Availability Charge

For residential properties, the availability charge shall be paid at the time of subdivision approval or at the time of hook-up, whichever is first. Commercial/Industrial/Institutional availability charges shall be paid at the time of building permit. Fees are based on the number of sanitary access charge (SAC) units assigned by Metropolitan Council Environmental Services (MCES).

City Sewer (CSAC)	\$1,525.00 Per SAC Unit
-------------------	-------------------------

Trunk sewer unit charges addressed under this paragraph are in addition to any SAC charges imposed by Metropolitan Council Environmental Services.

B. Trunk Water Connection Fees

The City established trunk utility connection fees to uniformly distribute the costs of public trunk water infrastructure. The Trunk Utility Connection Fee consists of two components; a Trunk Charge and an Availability Charge.

Trunk Charge

The trunk charge shall be paid at the time of subdivision approval or at the time of hook-up, whichever is first. The Water Trunk Charge is \$2,341.00 per unit. Commercial/Industrial/Institutional (CII) trunk charges are based on a factor of 2.92 units per acre.

Availability Charge

For residential properties, the availability charge shall be paid at the time of subdivision approval or at the time of hook-up, whichever is first. Commercial/Industrial/Institutional availability charges shall be paid at the time of building permit. Fees are based on the number of sanitary access charge (SAC) units assigned by Metropolitan Council Environmental Services (MCES).

City Water (CWAC) \$1,473.00 Per SAC Unit.

C. Surface Water Management Area Charges

The City established a trunk area charge to uniformly distribute the costs of public trunk surface water infrastructure and water quality improvements. The Surface Water Management Charge shall be based on developable acreage.

	<u>Unit</u>	<u>Fee</u>
1. Trunk Sanitary Sewer Fee (\$1,573/unit; 2.92 units/Acre)		Paid
2. Sanitary Lateral Service Connection Fee (\$72.40/LF)		Paid
3. City Sewer Availability Fee (\$1,525/SAC Unit)	4	\$ 6,100.00
4. Trunk Water Fee (\$2,341/unit; 2.92 units/Acre)	1.3*2.92	\$ 8,886.44
5. City Water Availability Fee (\$1,473/SAC Unit)	4	\$ 5,892.00
6. Water Lateral Service Connection Fee (\$68.50/LF)	203 lf	\$13,905.50
7. City Surface Water Management Fee (\$11,073/Acre)	1.3 ac	<u>\$14,394.90</u>
Total Developer Fees		\$49,178.84

IV. RECORD DRAWINGS

- a. Upon project completion, Developer shall submit record drawings, in electronic format, of all public and private infrastructure improvements, including grading, sanitary sewer, water main, storm sewer facilities, and roads, constructed by Developer. The as-built survey must include, but is not limited to, proposed and final contours with adequate elevation shots to show conformance, property irons (to be exposed in field), low floor and low opening elevations, and the 100-Year High Water Level (HWL) of all ponds, lakes, and wetland areas. The files shall be drawn in Anoka County NAD 83 Coordinate system and provided in both AutoCAD .dwg and Adobe .pdf file formats. The plans shall include accurate locations, dimensions, elevations, grades, slopes and all other pertinent information concerning the complete work.
- b. No securities will be fully released until all record drawings have been submitted and accepted by the City Engineer.

IV. COMPLETION DATE.

If the activities authorized by site and building plan approval are not initiated within twelve (12) months from the final execution of this agreement, then

Developer will need to start the site and building plan approval process from the beginning.

V. GUARANTEE.

- A. The Developer will fully and faithfully comply with all terms and conditions of any and all contracts entered into by the Developer. Concurrently with the execution hereof by the Developer, the Developer will furnish to, and at all times thereafter maintain with the City, a cash deposit, certified check, or Irrevocable Letter of Credit, based on thirty-five (35%) percent of the total estimated cost of Developer's On-site Work. An Irrevocable Letter of Credit shall be for the exclusive use and benefit of the City of Lino Lakes and shall state thereon that the same is issued to guarantee and assure performance by the Developer of all the terms and conditions of this Development Contract, construction of all required improvements in accordance with the ordinances and specifications of the City and guarantees the workmanship and materials for the landscape improvements for a period of one year following the City's acceptance of the landscape improvements. The City reserves the right to draw, in whole or in part, on any portion of the Irrevocable Letter of Credit for the purpose of guaranteeing the terms and conditions of this contract, if Developer has been found to be in default of this agreement and only after providing Developer with written notice and opportunity to cure any default. The Irrevocable Letter of Credit shall be automatically extended for additional periods of one year from present or future expiration dates unless sixty (60) days prior to such the City Clerk or Administrator is notified in writing by certified mail or overnight mail that the Letter of Credit will not be renewed.
- B. Upon written request, The City will grant a reduction of the Letter of Credit, or cash deposit based on prepayment or the value of the completed improvements at the time of the requested reduction. The Developer may make such requests three times throughout the life of this agreement, with the third and/or final request being at the completion of the project. The City will respond to such request within 30 days time. Prior to the final acceptance of the Developer's Improvements the City shall require a Letter of Credit or Cash Escrow to cover the warranty provisions of the agreement. The amount shall be agreed to by the City Engineer and Developer and Developer may use the Letter of Credit discussed in Section V.A above.

VI. REIMBURSEMENT OF COSTS.

- A. The Developer agrees to establish a non-interest bearing escrow account with the City in an amount established by the City Engineer or his

designee for the payment of all City fees and costs incurred by the City related to the On-site Work, including, but not limited to, the following:

1. Site Plan Review Fee	\$ 3,500.00
2. Administration (Legal, Engineering, Planning and Contract Administration)	\$ 6,500.00
3. Negative Short Term Escrow Balance	\$ 0.00
<hr/>	
Total Estimated (Budget) Costs for Escrow Account	\$11,277.21

- B. If it appears that the actual costs incurred will exceed the estimate or that the actual costs incurred will be less than the estimate, then Developer and City shall review the costs required to complete the project. In such case, if the actual costs exceed the estimate, then Developer shall promptly pay the additional sums to the City to pay for the agreed upon increase. However, in such case where the actual costs are less than the estimate, the City shall promptly reimburse to Developer any amounts overpaid by the Developer. The Developer may request a statement of the account each month for review.
- C. Intentionally Deleted.

VII. REMEDIES FOR BREACH

- A. The City shall give prior written notice to the Developer of any default hereunder before proceeding to enforce such financial guarantee or before the City undertakes any work for which the City will be reimbursed through the financial guarantee. If within twenty (20) days after receipt of such written notice to it, the Developer has not notified the City by stating in writing the manner in which the default will be cured and the time within which such default will be cured, the City will proceed with the remedy it deems reasonably appropriate.
- B. At any time after the completion date and any extensions thereof, if any of the work is deemed incomplete, the City may proceed in any one or more of the following ways to enforce the undertakings herein set forth, and to collect any and all expenses reasonably incurred by the City in connection therewith, including, but not limited to, engineering, legal, planning and litigation costs and expense. The enumeration of the remedies hereunder shall be in addition to any other remedies available to the City.
 - 1. Specific Performance. The City may in writing direct the surety or the Developer to cause the Work to be undertaken and completed within a specified reasonable time. If the Developer fails to cause the Work to be done and completed in a manner and time reasonably acceptable to the City, the City may proceed to bring an action for specific performance to require work to be undertaken.

2. Completion by the City. The City, after written notice, may enter the premises and proceed to have the Work done either by contract, by day labor or by regular City forces. The Developer may not question the manner of doing such work or the letting of any such contracts for the doing of any such work; provided that all such work is performed in a reasonable manner, the costs are reasonable and the work is completed in a good and workman-like manner and in accordance with the approved plans and specifications. Upon completion of such work, the Developer shall promptly pay the City the full cost thereof as aforesaid.

3. Deposit of Financial Guarantee. In the event the financial guarantee has been submitted in the form of a Letter of Credit, the City may draw on the Letter of Credit the sum equal to the reasonably estimated cost of completing the Work, plus the City's reasonably estimated expenses as defined herein, including any other reasonable costs, expenses, and damages for which the surety may be liable hereunder, but not exceeding the amount set forth on the Letter of Credit. The money shall be deemed to be held by the City for the purpose of reimbursing the City for any reasonable costs incurred in completing the Work as hereinafter specified. Any funds remaining after completion of the project shall be promptly returned to the Developer.

VIII. OCCUPATION OF PREMISES

The Developer agrees that it will not cause to be occupied any portion of the building or improvements to be constructed upon the premises until completion of the building and site improvements as more fully described in the approved plans and following issuance of a Certificate of Occupancy.

IX. INSURANCE

Developer or its general contractor shall take out and maintain until one year after the City accepted the Developer Improvements, public liability and property damage insurance covering personal injury, including death, and claims for property damage which may arise out of the Developer's or general contractor's work, as the case may be, or the work of its subcontractors or by one directly or indirectly employed by any of them. Limits for bodily injury and death shall be not less than Five Hundred Thousand and no/100 (\$500,000.00) Dollars for one person and One Million and no/100 (\$1,000,000.00) Dollars for each occurrence; limits for property damage shall be not less than One Million and no/100 (\$1,000,000.00) Dollars for each occurrence; or a combination single limit policy of Two Million and no/100 (\$2,000,000.00) Dollars or more. The City, its employees, its agents and assigns shall be named as an additional insured on the policy, and the Developer or its general contractor shall file with the City a

certificate evidencing coverage prior to the City signing the plat. The certificate shall provide that the City must be given ten days advance written notice of the cancellation of the insurance. The certificate may not contain any disclaimer for failure to give the required notice.

X. REIMBURSEMENT FOR LITIGATION EXPENSES

The City and Developer agree that the prevailing party in any litigation pertaining to the enforcement of this Agreement shall be entitled to reimbursement from the non-prevailing party for all reasonable costs incurred by said prevailing party including court costs and reasonable engineering and attorneys' fees.

XI. VALIDITY

If a portion, section, subsection, sentence, clause, paragraph or phrase in this Agreement is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect or void any of the other provisions of the Site Improvement Performance Agreement.

XII. GENERAL

- A. Binding Effect. The terms and provisions hereof shall be binding upon and inure to the benefit of the heirs, representatives, successors and assigns of the parties hereto and shall be binding upon all future owners of all or any part of the Property and shall be deemed covenants running with the land.

- D. Notices. Whenever in this Agreement it shall be required or permitted that notice or demand be given or served by either party to this Agreement to or on the other party, such notice or demand shall be delivered personally or (i) mailed by United States mail by certified mail (return receipt requested) or (ii) sent by nationally recognized overnight carrier to the addresses hereinbefore set forth on Page 1 . Such notice or demand shall be deemed timely given when delivered personally or when deposited in the mail or the overnight carrier in accordance with the above. The addresses of the parties hereto are as set forth on Page 1 until changed by notices given as above.

- E. Incorporation by Reference. All plans, special provisions, proposals, specifications and contracts for the improvements furnished and let pursuant to this Agreement shall be and hereby are made a part of this Agreement by reference as fully as if set out herein in full.

- F. Hours of Construction Activity. Construction activity shall be limited to the hours set out as follows:

Monday through Friday	7:00 a.m. to 7:00 p.m.
Saturday	9:00 a.m. to 5:00 p.m.
Sunday and Holidays	No working hours allowed

XIII. VIOLATIONS/BUILDING PERMITS

In the event that Developer violates any of the covenants and agreements contained in this Site Improvement Performance Agreement and to be performed by the Developer, the City, at its option, and after providing written notice and opportunity to cure to Developer in addition to the rights and remedies as set out hereunder may refuse to issue building permits to any property within the development and/or stop building construction within the development until such time as such default has been corrected to the satisfaction of the City.

DEVELOPER

CITY OF LINO LAKES

By _____
Wayne Scanlan

By _____
Mayor

ATTEST:

By _____
City Clerk

STATE OF MINNESOTA)
) SS
COUNTY OF ANOKA)

This instrument was acknowledged before me on _____ day of _____, 2022, by Rob Rafferty as Mayor of the City of Lino Lakes on behalf of said City.

Notary Public

STATE OF MINNESOTA)
) SS
COUNTY OF ANOKA)

This instrument was acknowledged before me on _____ day of _____, 2022 by Julianne Bartell as City Clerk of the City of Lino Lakes on behalf of said City.

Notary Public

STATE OF MINNESOTA)
) ss.
COUNTY OF ANOKA)

On this _____ day of _____, 2022, before me, a Notary Public within and for said County, personally appeared, _____, who executed the foregoing instrument.

Notary Public

This instrument was drafted by:

City of Lino Lakes
600 Town Center Parkway
Lino Lakes, Minnesota 55014

Otter Lake Animal Care Center

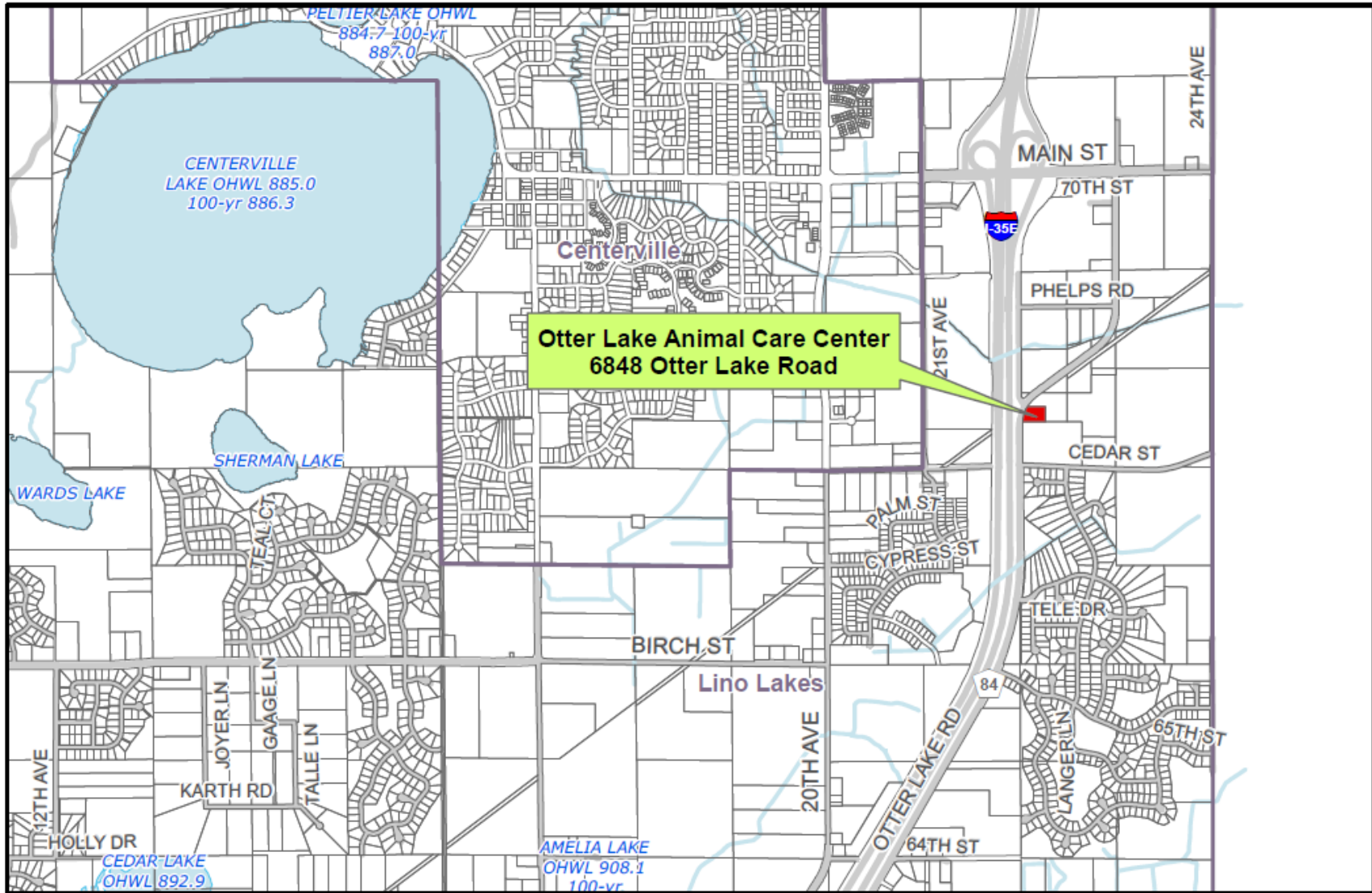
City Council

June 13, 2022

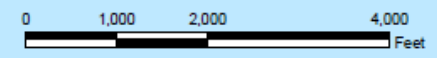


Land Use Application

- Conditional Use Permit Amendment-Veterinary Hospital
 - Any change involving a structural enlargement of the facility requires an amendment to the conditional use permit.
- Site and Building Plan Review
- Applicant: Dr. Wayne Scanlan



Site Location Map



History

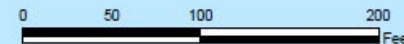
- 1986: CUP approved for the initial construction of the veterinary clinic and boarding facility.
- December 1996: CUP amendment to expand the pole barn structure and allow boarding for up to 100 animals.
- September 2019: Council approved CUP for proposed building addition and parking lot expansion
 - Construction did not begin within 1 year; CUP void

EXISTING CONDITIONS

- 1.5 acre site
- Existing 4,000 sf facility
- Parking lot along Otter Lake Rd
- Indoor & outdoor kennels
- Fenced in rear area
- SW pond to north
 - Serves 2 parcels
- Wetland to south
 - No impacts
- Vacant Industrial parcel to north & east
- Existing industrial facility to south

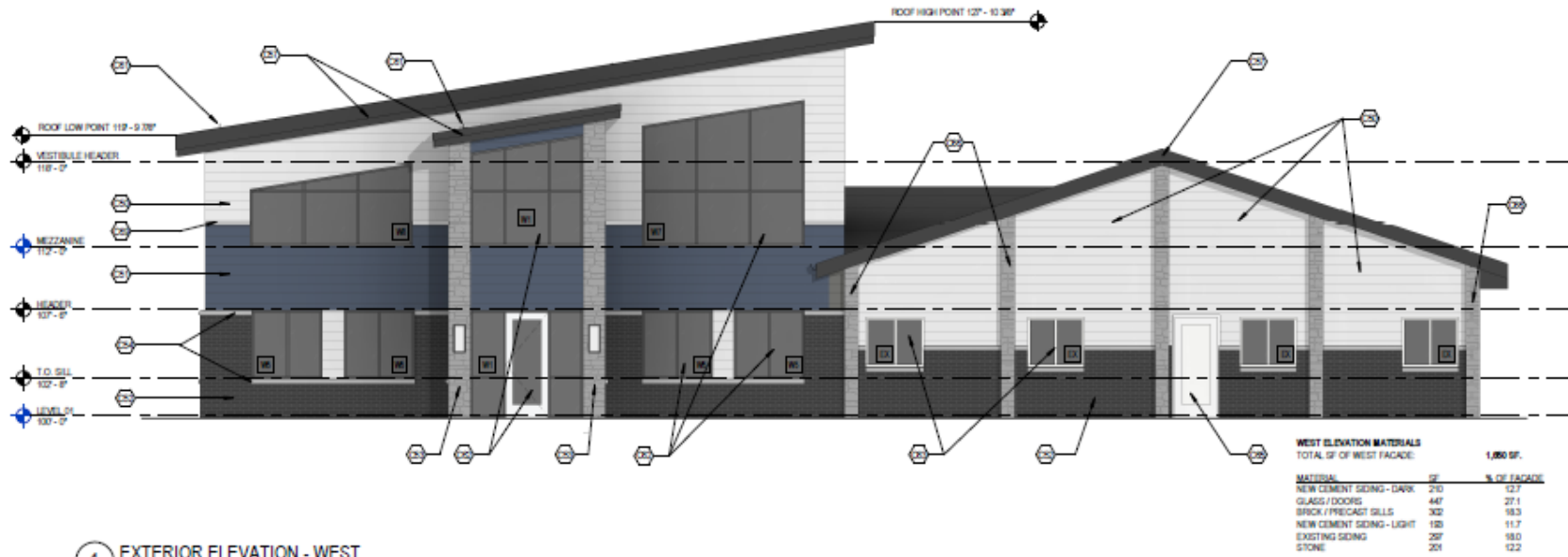


Aerial Map Otter Lake Animal Care Center

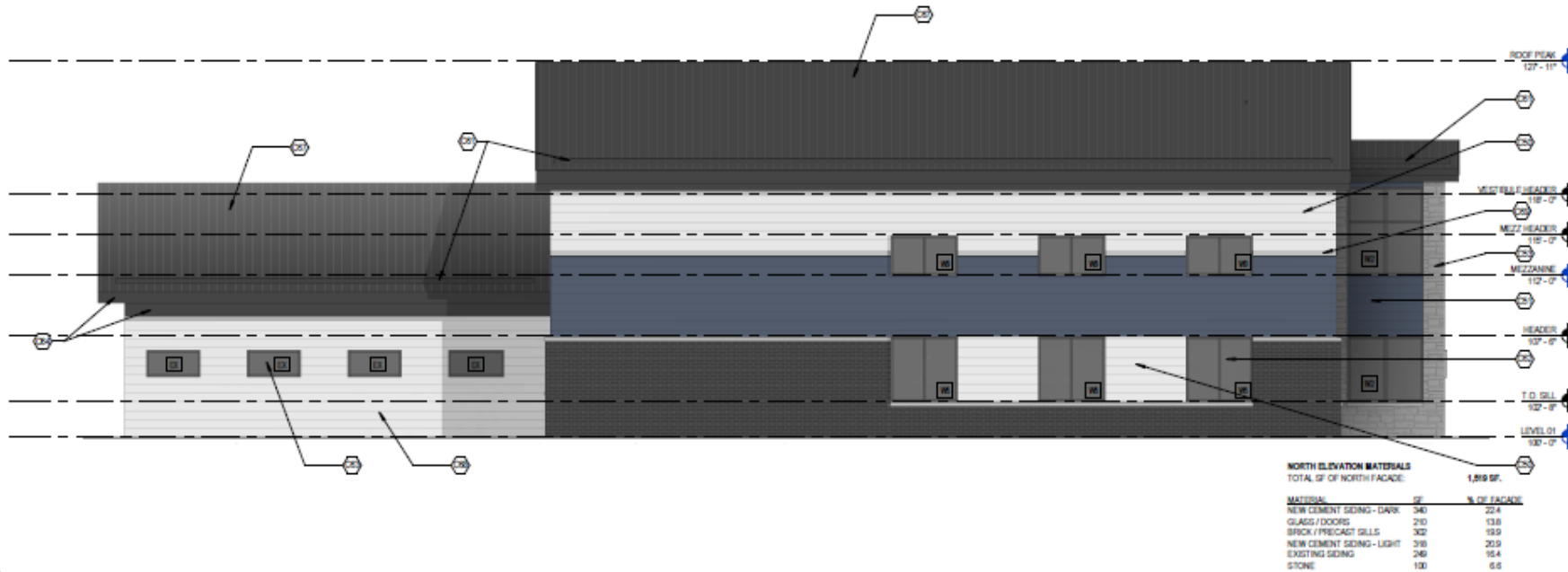


EXTERIOR MATERIALS

- Evening blue and white Hardie plank lap siding
- Glass/doors
- Manganese ironspot brick base
- Gray stone (vertical)
- Charcoal gray standing seam metal roof
- Existing building's metal siding will be repainted
- Building height =
 - 27' < 45ft allowed



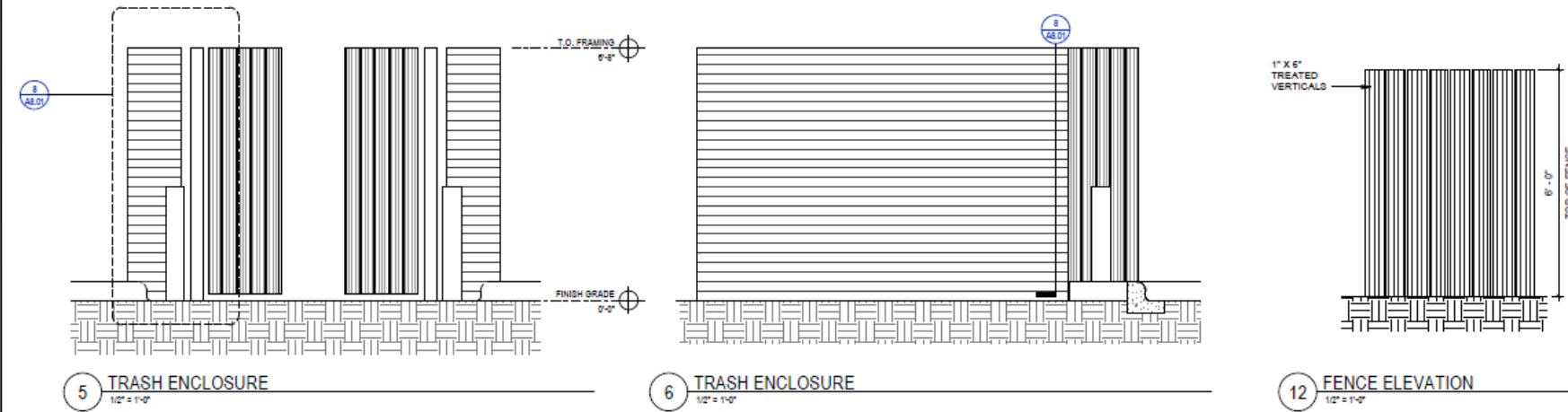
1 EXTERIOR ELEVATION - WEST
3/16" = 1'-0"



3 EXTERIOR ELEVATION - NORTH
3/16" = 1'-0"

EXTERIOR MATERIALS

- Trash enclosure:
 - 6' 8" wood fence
- Fence and gate color and material details needed



EXTERIOR FINISHES OTTER LAKE ANIMAL HOSPITAL



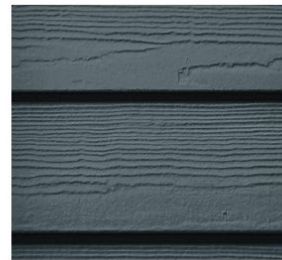
STONE - MATCH EXISTING STN1



MANGANESE IRONSPOT FBR



METAL ROOFING - CHARCOAL GRAY RF1



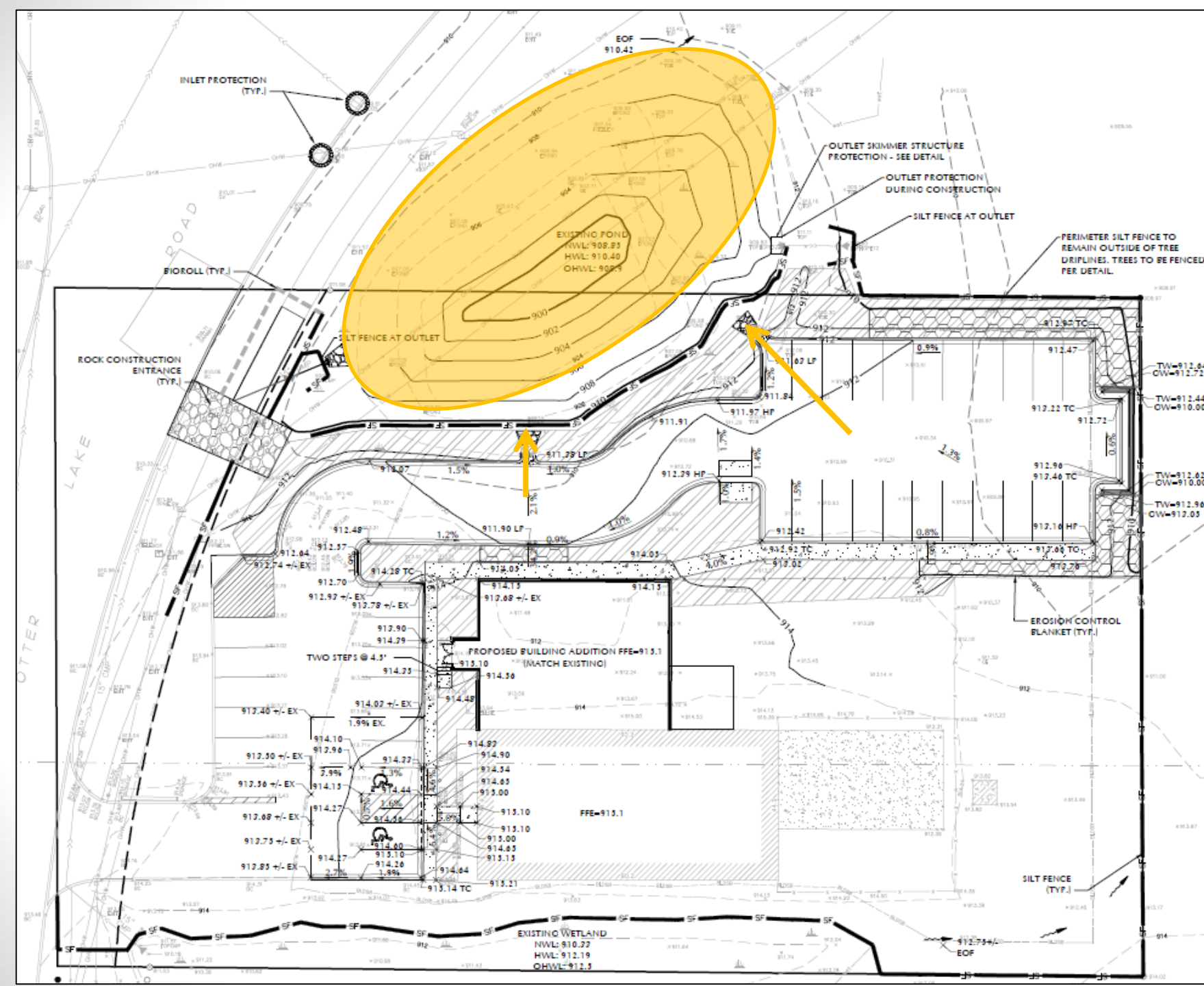
CEMENT SIDING - EVENING BLUE SD2



CEMENT SIDING - ARCTIC WHITE SD1

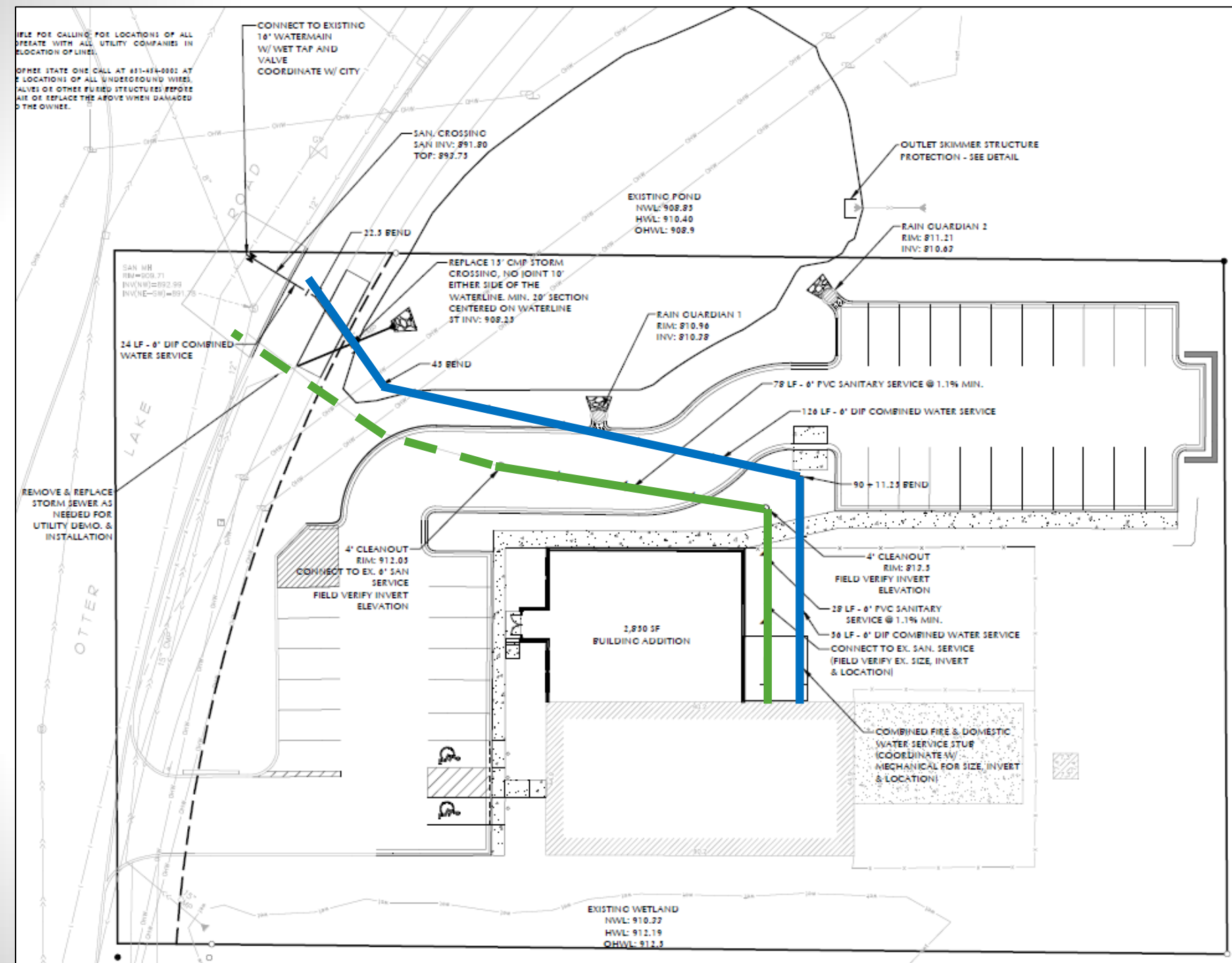
STORMWATER

- Majority site drains to north SW pond
- Pond serves both subject site and adjacent vacant industrial parcel
- Pond will be deepened, regraded and updated to meet NURP design standards
- All new impervious directed to this pond



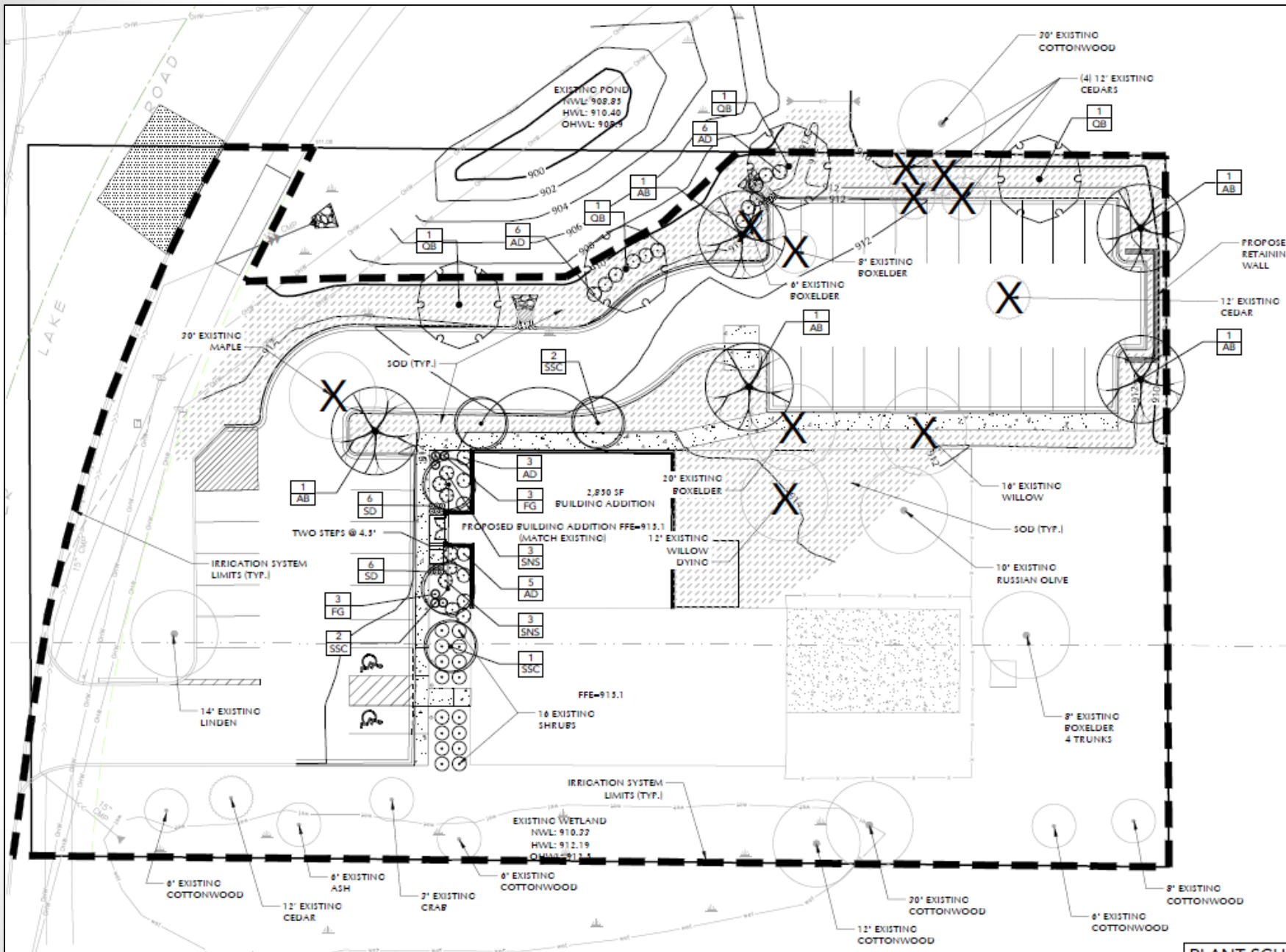
UTILITIES

- Existing building
 - Private well
 - 21" city sanitary sewer
- New Addition
 - Connect to 16" City watermain
- Private well shall be capped



LANDSCAPING

- 11 trees removed
 - Non-ESA
 - No mitigation required
- Open Area
 - 4 large shrubs required
- Buffer & Screen
 - Existing and new parking lot do not require screening
- Canopy Cover & Foundation Plantings
 - Requirements met
- Sod & irrigation provided



Additional Comments

- Impervious Surface = 41%
 - Max. allowed is 75% for LI Districts
- Wetlands
 - 2 basins delineated on site (north and south)
 - North basin was found to be incidental and not a wetland
 - South wetland not impacted
 - Drainage & Utility Easement (+10 ft buffer) will be required
- Floodplain
 - No FEMA floodplain on site

Public Safety Comments

- Fire Division did not have any comments or concerns.
- Police Division: 2019 comments regarding security cameras, access and exterior lighting.
 - These comments have been addressed.

Environmental Board

- Environmental Board reviewed the project on May 4, 2022 and recommended approval with minor revisions.

Agreements

- Site Improvement Performance Agreement
 - Standard site and building construction

Planning & Zoning Board

- May 11, 2022: P&Z held public hearing.
- No public comments
- Board recommended approval with a 6-0 vote.

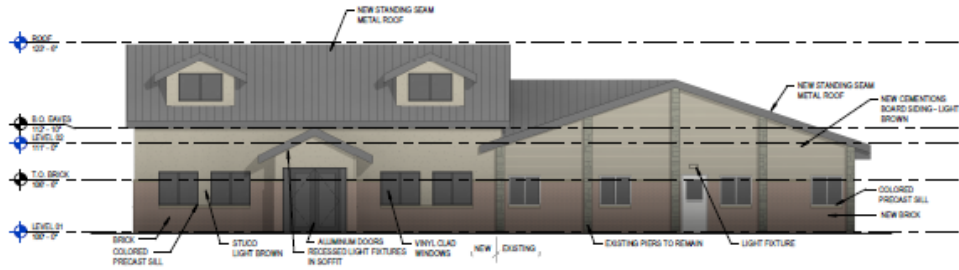
Findings of Fact

- Resolution No. 22-58 details findings for Conditional Use Permit for Veterinary Hospital

Council Consideration

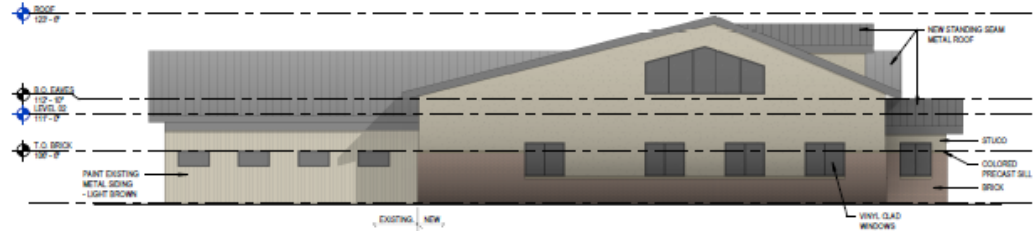
- Consider Resolution No. 22-58 Approving Conditional Use Permit Amendment for Veterinary Hospital
- Consider Resolution No. 22-59 Approving Site Improvement Performance Agreement

Unused Slides



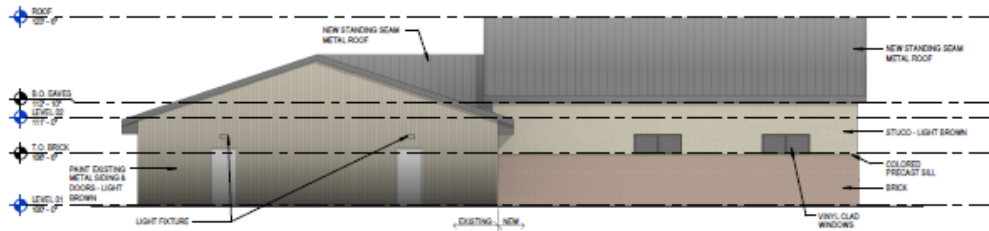
1 PRELIMINARY ELEVATION - WEST
1/8" = 1'-0"

WEST ELEVATION MATERIALS		
TOTAL S.F. OF WEST FACADE:	1,283 S.F.	
MATERIAL	S.F.	% OF FACADE
STUCCO	286 S.F.	22.6%
GLASS / DOORS	263 S.F.	20.5%
BRICK / PRECAST SILLS	363 S.F.	28.3%
SIDING	300 S.F.	23.4%
EXISTING STONE	67 S.F.	5.2%



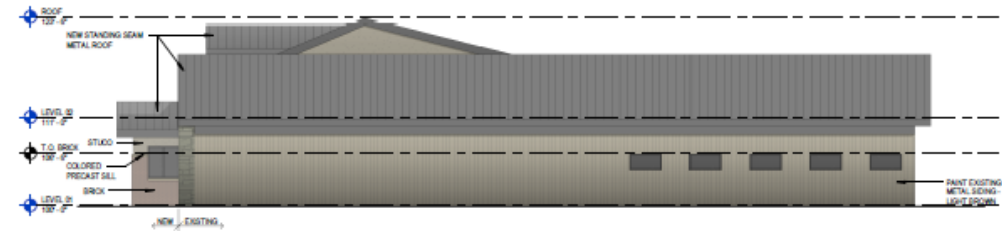
2 PRELIMINARY ELEVATION - NORTH
1/8" = 1'-0"

NORTH ELEVATION MATERIALS		
TOTAL S.F. OF NORTH FACADE:	1,393 S.F.	
MATERIAL	S.F.	% OF FACADE
STUCCO	845 S.F.	60.3%
GLASS / DOORS	201 S.F.	14.4%
BRICK / PRECAST SILLS	307 S.F.	21.9%
EXISTING SIDING	35 S.F.	2.5%



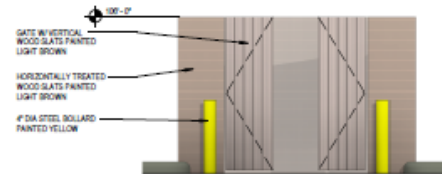
3 PRELIMINARY ELEVATION - EAST
1/8" = 1'-0"

EAST ELEVATION MATERIALS		
TOTAL S.F. OF EAST FACADE:	1,205 S.F.	
MATERIAL	S.F.	% OF FACADE
STUCCO	253 S.F.	20.9%
GLASS / DOORS	79 S.F.	6.5%
BRICK / PRECAST SILLS	276 S.F.	22.9%
EXISTING SIDING	596 S.F.	49.6%



4 PRELIMINARY ELEVATION - SOUTH
1/8" = 1'-0"

SOUTH ELEVATION MATERIALS		
TOTAL S.F. OF SOUTH FACADE:	919 S.F.	
MATERIAL	S.F.	% OF FACADE
STUCCO	92 S.F.	10.0%
GLASS / DOORS	92 S.F.	10.0%
BRICK / PRECAST SILLS	46 S.F.	5.0%
EXISTING SIDING	789 S.F.	85.0%



5 PRELIMINARY ELEVATION - TRASH
3/8" = 1'-0"



6 PRELIMINARY ELEVATION - TRASH SIDE
3/8" = 1'-0"



CERTIFICATE OF SURVEY

~for~ DR. WAYNE SCANLAN
 ~of~ 6848 OTTER LAKE ROAD
 LINO LAKES, MN 55038

- Recorded Street & Utility Easement
- Proposed Street & Utility Easement (Front Property Line)
- NSP Easement

PROPERTY DESCRIPTION:

That part of the South Half of the Northwest Quarter of the Southwest Quarter of the Southwest Quarter of Section 24, Township 31, Range 22 and the North 85 feet of the Southwest Quarter of the Southwest Quarter of the Southwest Quarter of Section 24, Township 31, Range 22, Anoka County, Minnesota, described as follows:

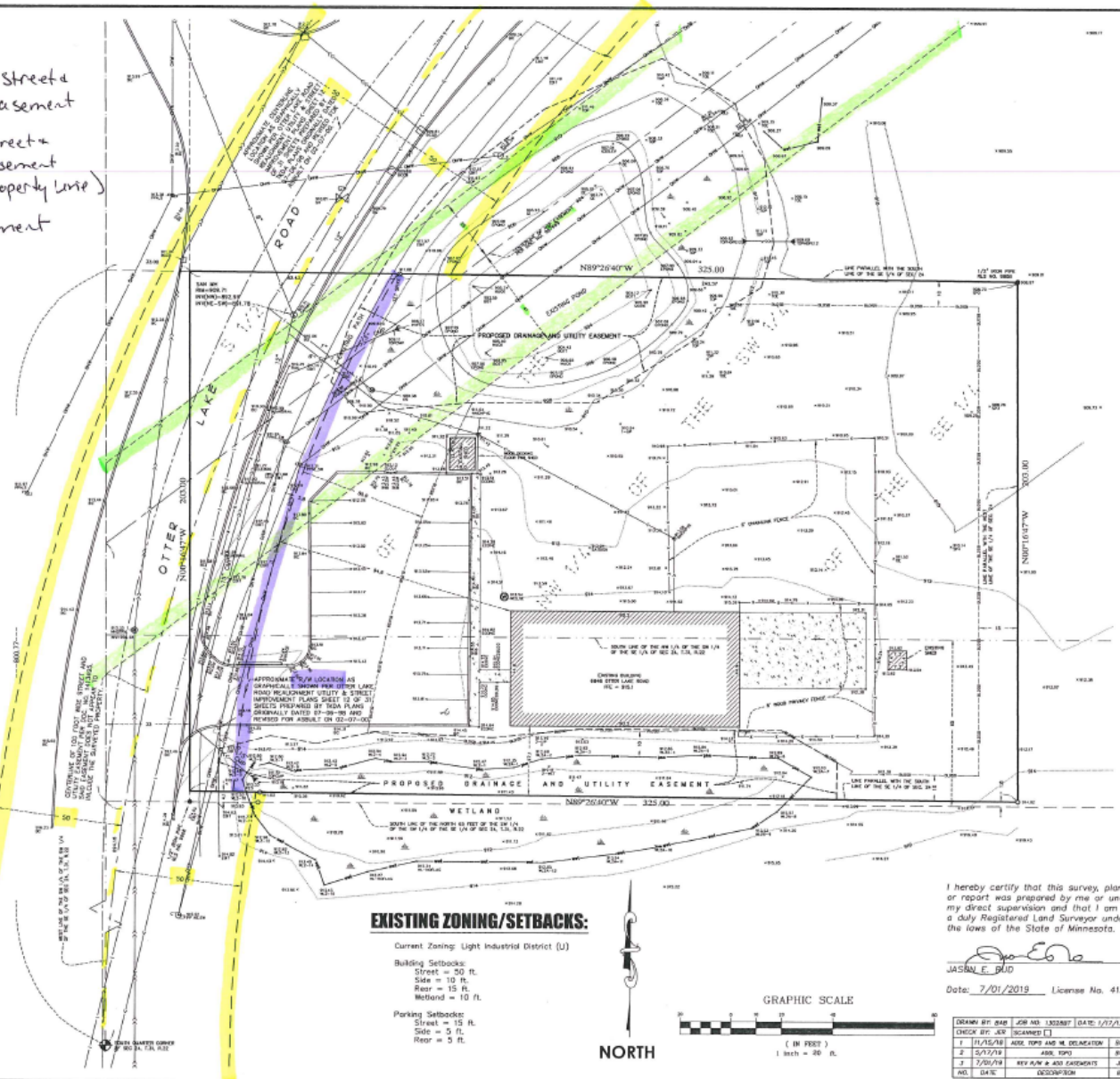
Beginning at a point 33 feet east and 800.77 feet north of the South Quarter corner, Section 24, Township 31, Range 22; thence east a distance of 325 feet; thence south a distance of 203 feet; thence west a distance of 325 feet; thence north a distance of 203 feet, more or less, to the point of beginning, except road, subject to easements of record.

NOTES

- Field survey was completed by E.G. Rud and Sons, Inc. on 1/15/13 and 11/26/18.
- Bearings shown are on the Anoka County Coordinate System.
- Curb shots are taken at the top and back of curb.
- Parcel ID No. 24-31-22-43-0009. Total parcel area = 65,968 sq. ft. (1.51 acres)
- This survey was prepared without the benefit of title work. Additional easements, restrictions and/or encumbrances may exist other than those shown hereon. Survey subject to review upon receipt of a current title commitment or an attorney's title opinion.
- Due to field work being completed during the winter season there may be improvements in addition to those shown that were not visible due to snow and ice conditions characteristic of Minnesota winters.
- BENCHMARK: MNDOT Station 02825 located in the NE 1/4 of Sec. 24, T.31, R.22. Elevation = 931.46 ft. (NAVD 88 Datum)
- Wetland delineation by Jacobson Environmental, PLLC.

LEGEND

- DENOTES IRON MONUMENT FOUND AS LABELED
- DENOTES IRON MONUMENT SET, MARKED RLS# 41576 (UNLESS OTHERWISE NOTED ON SURVEY)
- ⊕ DENOTES ANOKA COUNTY CAST IRON MONUMENT
- DENOTES CATCH BASIN
- ⊙ DENOTES STORM SEWER MANHOLE
- ⊙ DENOTES SANITARY SEWER MANHOLE
- ⊙ DENOTES STORM SEWER APRON
- ⊙ DENOTES HYDRANT
- ⊙ DENOTES GATE VALVE
- ⊙ DENOTES FENCE
- ⊙ DENOTES POWER POLE AND OVERHEAD WIRES
- ⊙ DENOTES EXISTING SPOT ELEVATION
- ⊙ DENOTES EXISTING CONTOURS
- ⊙ DENOTES TELEPHONE PEDESTAL
- ⊙ DENOTES CABLE PEDESTAL
- ⊙ DENOTES BITUMINOUS SURFACE
- ⊙ DENOTES CONCRETE SURFACE
- ⊙ DENOTES DELINEATED WETLAND
- ⊙ DENOTES BUILDING SETBACK LINE
- ⊙ DENOTES EXISTING SANITARY SEWER
- ⊙ DENOTES EXISTING STORM SEWER
- ⊙ DENOTES EXISTING WATER MAIN

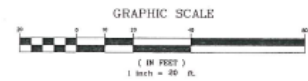


EXISTING ZONING/SETBACKS:

Current Zoning: Light Industrial District (L)
 Building Setbacks:
 Street = 20 ft.
 Side = 10 ft.
 Rear = 15 ft.
 Wetland = 10 ft.
 Parking Setbacks:
 Street = 15 ft.
 Side = 5 ft.
 Rear = 5 ft.

I hereby certify that this survey, plan or report 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.

Jasyn E. Rud
 JASYN E. RUD
 Date: 7/01/2019 License No. 41578



DRAWN BY: SBR	CAD FILE: 1308287	DATE: 1/15/13
CHECK BY: JER	SCANNED	
1 11/15/18	ADD TPO AND W. DELANEY	SBR
2 5/17/19	ADD TPO	SBR
3 2/20/19	REV. PLAN & ADD EASEMENTS	JER
AD. DATE:	DESCRIPTION:	BY

E. G. RUD & SONS, INC.
 Professional Land Surveyors
 6776 Lake Drive NE, Suite 110
 Lino Lakes, MN 55014
 Tel. (651) 361-8200 Fax (651) 361-8701

STREET & UTILITY EASEMENTS

- 1996: Otter Lake was re-aligned
- Yellow = Street & Utility Easement recorded
- Purple = Front property line as negotiated by Dr. Scanlan
- Green = Existing NSP easement

Comprehensive Plan

- Resource Management System Plan
 - Stormwater management BMP's (curb, gutter, NURP SW pond)
- Land Use Plan
 - Industrial development
- Housing Plan
 - Not negatively impacted

Comprehensive Plan

- Transportation
 - Otter Lake Road = Major Collector Road
 - Structural capacity to handle the traffic volume of the addition
- Sanitary Sewer Plan and Water Supply Plan
 - System has capacity for building addition

Findings of Fact-CUP

- Consistency with Comprehensive Plan
- Compatible with present and future land uses
- Conforms to performance standards with required plan revisions
- Traffic generation is within City capacity
- Proposed building addition served by adequate water and sanitary sewer
- No premature expenditure of funds
- No excessive traffic, noise, smoke, fumes, glare or odors
- No destruction, loss or damage of natural, scenic or historic features

Findings of Fact-Specific Veterinary Hospital CUP

1. All areas in which animals are confined are located indoors and are properly soundproofed from adjacent properties.
 - *1996 CUP Amendment:*
 - *Allows boarding for up to 100 animals*
 - *allows for outdoor kennels*
 - *Currently, animals are boarded in the inside kennel. All walls are insulated for sound.*

Findings

2. Animal carcasses are properly disposed of in a manner not utilizing on-site garbage facilities or incineration and the carcasses are properly refrigerated during periods prior to disposal.
 - *Animal carcasses are frozen until picked up by a cremation service.*

Findings

3. An indoor animal kennel is permitted as a use accessory to the veterinary hospital provided that:
 - a. The number of animals boarded shall not exceed forty (40).
 - *Average number of boarded animals is 20 and does not exceed 40.*
 - *1996 CUP Amendment allows for up to 100 animals to be boarded on site.*

Findings

b. An enclosed indoor or exterior exercise area shall be provided to accommodate the periodic exercising of animals boarded at the kennel. Exterior exercise areas shall be limited to a maximum of twenty-five (25) percent of the gross floor area of the principal use.

- *Existing outdoor run area 2,750 sf (70% of gross floor area) and will not be changed.*
- *Outdoor run area after planned addition will remain 2,750 sf. (41% of gross floor area).*
- *The existing outdoor exercise area was approved as part of the original and amended conditional use permit and does not require modifications.*

Findings

c. A ventilation system shall be designed so that no odors or organisms will spread between wards or to the outside air and will be capable of completely exchanging internal air at a rate of at least twice per hour. Air temperature must be maintained between 60 and 75 degrees Fahrenheit.

- *Indoor areas have controlled and maintained air quality and temperature controls.*

Findings

- d. A room separate from the kennel area shall be provided of sufficient size to adequately separate animals that are sick or injured from healthy animals.
- *Isolation areas provided for sick or infectious animals.*

Findings

e. Indoor animal kennel floors and walls shall be made of non-porous materials or sealed concrete to make it non-porous.

- *Floors have a non-porous epoxy coating.*
- *Wall finish is epoxy paint.*

Findings

f. Animal wastes shall be flushed down an existing sanitary sewer system or enclosed in a container of sufficient construction to eliminate odors and organisms and shall be properly disposed of at least once a day.

- *Animal waste is currently flushed thru the City Sewer.*

Findings

4. The appropriate license is obtained from the City and the conditions of Chapter 503 relating to the keeping of animals are satisfactorily met.

- *Existing conditional use permits are on file with the City.*
- *Conditions of Chapter 503 have been met.*

Findings

5. All State Health Department and Minnesota Pollution Control Agency requirements for such facilities are met.

- *Permits/licenses are on record with the State.*
- *Applicant shall obtain any necessary permits from other agencies as required.*